

A scenic photograph of the Henderson River. In the foreground, a black lamppost stands on the left, and a chain-link fence runs across the bottom. A green tree is in the middle ground. In the background, a large blue steel truss bridge spans the river. A white tugboat is visible on the water, and a long barge is being pushed or pulled. The sky is a mix of blue and white clouds.

CITY OF HENDERSON, KENTUCKY FISCAL 2023 BUDGET

Betty Smithhart, Photographer



SECTION A

INTRODUCTORY

City of Henderson, Kentucky

Fiscal 2023 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 2023 Budget

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Steve Austin, Mayor

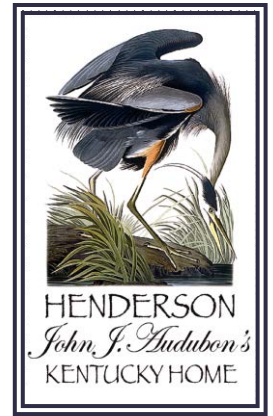
Commissioners:
Robert N. Pruitt
Bradley S. Staton
Rodney Thomas
Austin P. Vowels



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 10, 2022

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

Board Members:

RE: Executive Summary – Fiscal 2023 Operating Budget

I am pleased to submit to you the fiscal year 2023 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 \$98,784,000 which is a decrease of \$2,228,000 or 2.2% from the amended fiscal 2022 budget of \$101,012,000. The decrease was a combination of a \$6.4 million decrease in the Construction Fund and a \$1.1 million increase in the General and a \$3.2 million increase in the Gas Fund. The fiscal 2022 Construction Fund budget included the \$5.1 million land acquisition for Pratt Industries.

The total fund balance reflected in the audit on June 30, 2021 for the General Fund was approximately \$13.6 million. The Finance Director has projected that the current fiscal year will conclude with General Fund revenues exceeding expenses by \$2.1 million. With this projection, the fund balance for the General Fund should be approximately \$15.7 million as of June 30, 2022.

I am recommending that \$2.9 million or 18.5% of the fund balance be re-appropriated in the fiscal 2023 budget. If all \$2.9 million is needed, the ending fund balance at June 30, 2023 will be \$12.8 million. That will represent 35.2% of the fiscal 2023 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 thirteenth time for the fiscal year 2022 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 2023 budget continues to conform to program requirements and will be submitting it to GFOA to determine the eligibility fiscal 2023 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 2023 budget:

- Inflation as it relates to all areas especially with salaries and benefits continue to be a major concern.
- Capital needs are a pressing issue, especially with the current supply chain delays and backorders.
- Filling vacancies have continued to be a huge challenge.
- Escalating hazardous pension costs: another 12% increase for fiscal 2023.
- Health insurance benefits that will increase 5.1% or \$19,680 per year for each employee.

Priorities and Issues for the Upcoming Year:

- Ramp up the natural gas infrastructure for Pratt Industries.
- 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.
- Make a concerted effort to mill and then overall more streets.

Priorities and Issues for the Following Year: Delaying capital improvements for fiscal 2023 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.

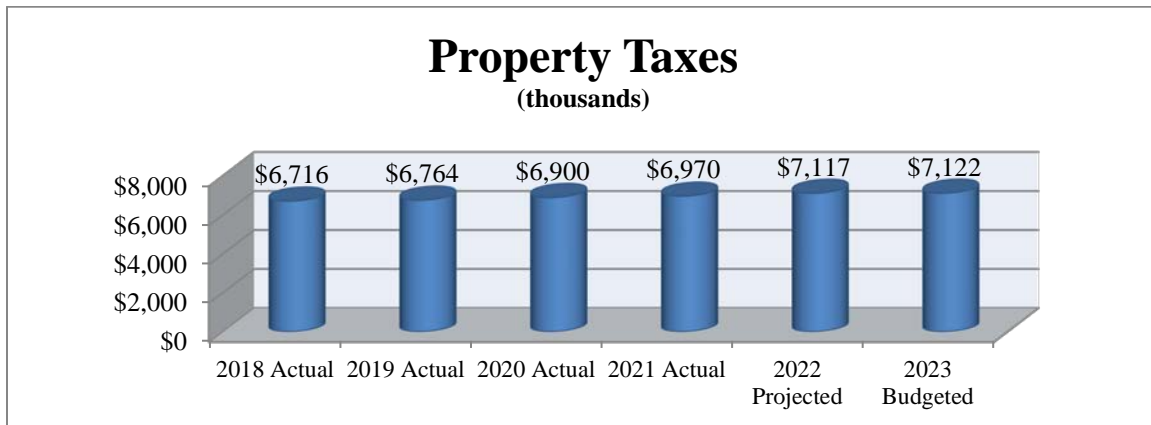
General Fund Revenue Summary:

Revenues are set at \$33,550,000 for fiscal year 2023. This compares to \$32,373,000 in budgeted revenue for the amended fiscal 2022 budget which is an increase of \$1,157,000 or 3.6%. Occupational taxes when compared to the 2022 budget are expected to increase \$1,471,200 (18.2%). However, when compared to the 2022 actual projection, the increase is only \$314,200 or 3.4%. When compared to 2022 projections, total revenue is expected to decrease by \$780,000; however, eliminating the \$1.6 million in federal funding, fiscal 2023 revenue is expected to increase \$828,600.

I am recommending that the City reduce the real property tax rate from \$0.4900 per \$100 of assessment to \$0.4700 per \$100. After a 10% decrease in fiscal 2022, I am recommending that the rate for personal property tax remain at \$0.73/\$100. The reduction in the real property rate should generate approximately \$253,000 in savings to the taxpayers. The last time the real property rate was under \$0.49/\$100 was in fiscal 2011 when it was \$0.486/\$100.

Even with the reduction in the rate, we expect property tax revenue to be flat with fiscal 2022. Early projections provided by the PVA office indicates that the total value of all taxable property will increase by \$80 million. The chart below reflects the property tax revenue since fiscal 2018 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.



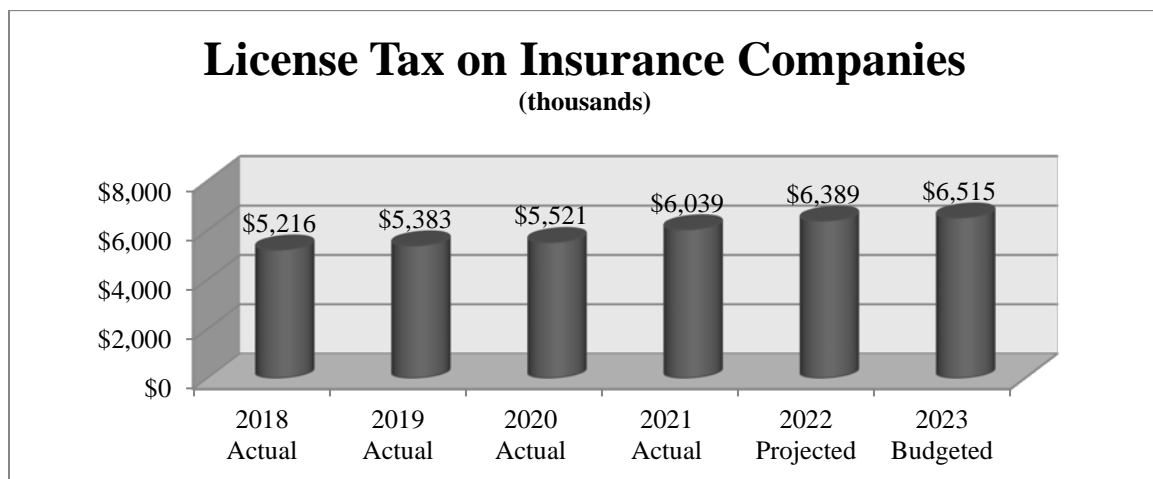
For fiscal 2023, the occupational taxes will reflect a rate of 1.49% that became effective January 1, 2020. This is an increase from the payroll tax rate of 1.29% and a net profit rate of 1.0%. As you can see below, fiscal 2022 was the full first year with the new rates. We are expecting this group of taxes to increase a conservative 3.4% over fiscal 2022. Although we have experienced a sizable increase over 2021 actual, we are concerned about the global economy and the possibility of a recession and its effect on the local economy.

The chart below reflects the occupational tax revenue since fiscal 2018 for the General Fund.



Another bright spot has been the license tax on insurance companies. As noted below, it has seen a steady increase since 2018. The rate was increased from 10% to 11% in July 2020 with the City using 10% of this tax to fund the major equipment purchases, major road/drainage improvements, and to make the bond payments on the 2020A general obligation bonds.

The fiscal 2023 budget of \$6.5 million is up \$478,400 or 7.9% over the 2022 budget and nearly \$126,000 over the 2022 actual projection. It should be noted that even though this is a tax on the insurance company, the tax is usually passed on to the policy holder.



General Fund Expenditure Summary:

General Fund expenditures in the proposed budget total \$36,450,000 which is an increase of \$1,128,000 or 3.2% from the \$35,322,000 that was approved in the amended fiscal 2022 budget. As reflected in the summary on page B-58, the major driver for the increase is

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 increased nearly \$750,000 from fiscal 2022. Fiscal 2022 only included the fire apparatus and two minor items. The fire apparatus is still in production and should be delivered in October 2022. The fiscal 2023 General Fund budget includes the fire apparatus, a new street sweeper, 2 police pursuit vehicles, fire staff vehicle, balance of the rescue boat, and a used bucket lift.

The supply chain for capital equipment has been disrupted due to the global computer chip shortage, COVID-19, and a variety of other issues that are beyond our local control. Due to the length of the production, I will ask that I be given some leeway in the way we purchase capital equipment. The first is permission to bid out another fire apparatus. Our suppliers have informed us that it will take at least 18-24 months before they can deliver another truck. If we can bid this out now, it will put the City in queue with the manufacturer and hopefully shorten the timeline.

The second leeway is for some flexibility when ordering other vehicles like police pursuit vehicles and pickup trucks. Anyone that has visited a car dealership has witnessed just how few vehicles are available. Dealers are not interested in submitting a bid for a future delivery that will most likely be delayed. Due to a limited number of available vehicles, dealers are in the position to auction them to the highest bidder. So, we need to be more agile and quicker if vehicles become available. We can advertise and award a bid in a matter of 2-3 weeks rather than adding 2-3 weeks to the process waiting for a board meeting to get approval.

My commitment to the Board is that we will not exceed the total dollar amount of the approved budget. If we are at risk of exceeding that amount, we will seek amendment approval from the board. This also puts the onus on our directors to hold some budget amounts in reserve in case an opportunity does present itself.

Another area of significant change is transfers to other funds which will decrease by 13.9% or \$847,000 with the early redemption of the 2010B and 2011A bonds in the current fiscal year accounting for most of the decrease.

Municipal personnel:

As with all employers, we are challenged to attract and retain competent team members. As the economy heats up and companies like Pratt and Columbia expand their hiring, it will put more pressure on everyone to offer better pay and benefits. Management is very aware that our employees are being recruited by other entities and we are making efforts to thwart those overtures by every means possible. The Board has been supportive with my efforts to expand benefits like the two new holidays, the mid-year pay increase, training opportunities, new facilities, and technology improvements.

Personnel expenses are approximately 64.4% of the fiscal 2023 budget. By excluding transfers to other funds, personnel expenses make up 75.3% of the budget.

A 3.0% 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 27, 2022, for the paycheck dated July 15, 2022. Non-hazardous employees will also be considered for merit salary adjustments based on their annual performance reviews during the 2023 fiscal year. I am recommending that the maximum merit increase be 2.0%. 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 fiscal 2023 budget does include the new 12-hour shift for the police department. Overtime does increase; however, that is partially offset by a reduction in operational salaries. Three vacant positions were eliminated.

The following are my recommended changes to the staffing levels. There is a net decrease of three FTE.

Reductions:

Police – eliminate four (4) reserve police officers
Police – eliminate one (1) crossing guard
Police – eliminate three (3) police officers
Gas – eliminate one (1) gas measurement technical leader

Reclassifications:

Administration/Human Resources – (1) HR specialist from 20 to 23
Administration/HART – (1) office assistant to secretary and from 8 to 10
Finance – (1) account technician to assistant revenue supervisor from a pay grade 12 to a pay grade 17
Finance – (8) account representatives from 10 to 12
Finance – (1) administrative clerk from 10 to 12

Additions:

Assistant City Manager

Transfers:

Police / 911 - transfer 25% of one (1) secretary position from 911 to Police

Temporaries due to pending retirements:

Finance director

Recreation Program Manager

I will request that you grant the City Manager and Chief of Police the authority to over-employ two police officers 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 2023 budget includes a wide range of capital projects with a grand total of nearly \$14.4 million. A summary of the capital outlay can be found in Section D. A few of the included projects will have federal, state, and local assistance; however, over \$4.9 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 natural gas infrastructure for Pratt Industries, Green River sidewalks, 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.
- 2 – police pursuit vehicles
- Fire department pickup truck
- Crime scene reconstruction equipment
- New servers and fibre core (FC) for the 911 dispatch center

Technology Initiatives:

- Twelve (12) personal and Toughbook computers are proposed for replacement. This will continue the program of replacing older, slower computers with newer computers.
- Replacement of servers
- Additional 1.92 terabytes of storage for the SAN
- Install a fire suppression system in the City's server room.

Public Works Initiatives:

- New street sweeper
- New rear-loading sanitation truck
- Used bucket lift
- Repave several different sections of streets
- Green River Road sidewalks
- Widening of Wathen Lane road improvements
- Paving at the two cemeteries and various parks

Parks and Recreation:

- Replacement of a pickup truck
- An extra \$300,000 for various park improvements

Gas System Initiatives:

- Replacement of a crew pickup truck
- Continue the installation of electronic receiver transmitter meters. This project will eventually eliminate the need for human meter readers.

Other departments:

- Purchase of a new cutaway bus for HART.
- Replace a pickup for the utility servicer in Finance.

Quasi-Governmental and Joint Funded Budget Requests:

Shown within the Non-Departmental budget on page C-41 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 \$380,960 represents a respectable 3.3% increase over the prior year. As with fiscal 2022, the commission will keep all unspent 2022 funding instead of returning it to the City and County.

Ambulance Service – The 2023 budget request of \$65,000 is on par with the 2022 amended budget of \$65,000. 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. After a few early operating issues, we believe this endeavor will hit its stride in the fiscal year.

Henderson Tourism – The budget for this transfer will be \$37,700 which will match the approved 2022 budget. This includes the new agreement with the Tourism Commission.

Disaster and Emergency Services- The budget request of \$65,700 represents the same amount that was requested for the current year. 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 provides 12.5% of the funding.

Henderson City/County Air Board – The budget request of \$222,350 which is the same funding for fiscal 2022. The Board is still working on 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 matches the amount from last year. The remaining \$12,000 of the City's \$62,000 contribution to Henderson Economic Development is paid from the Gas Fund. We would like to give credit to the team from the Henderson Economic Development for its efforts in landing Pratt Industries. Coupled with the expansion at Columbia Sports, these ventures will transform Henderson for the next decade.

Human Relations – The budget appropriation of \$42,340 will represent the General Fund's contribution to the Commission. This represents an increase of 17.5% increase over the prior year; however, it does include \$2,500 for the Juneteenth celebration.

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 2023 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-99. 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 2023 for programming. Funding will be withheld until all contracts, commitments, and obligations are completed.

Gas Fund

Gas Fund expenses are proposed at \$26,700,000, an increase of \$3,166,000 or 13.5% from fiscal 2022. The increase is again primarily attributable to higher wholesale natural gas prices. The anticipated expense for natural gas is \$17,050,000 which is an increase of \$1,175,000 or 7.4% from the amended budget of \$15,875,000. As anyone can witness, energy prices have increased dramatically over the past year and are beyond our control.

Our Gas System Director fervently monitors these prices on a frequent basis and has kept me informed of the swings in prices. Despite the increase, the current amount proposed for natural gas purchases is 63% of the actual cost experienced in the 2008 fiscal year of just over \$27 million. 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.

Another factor that has contributed to the increase over the prior year is the \$1.7 million increase in capital purchases with most of the increase related to the gas system infrastructure for Pratt Industries. Of the expected \$7 million cost of the project, nearly 65% will be covered by federal economic development grants. Pratt will become the gas system's largest customer by a wide margin.

Public Way Improvement Fund

The Public Way Improvement Fund is the fund used by the City to carry out most of the street, sidewalk, right-of-way maintenance, and construction activities. The proposed revenues and expenses each total \$2,165,000, which is an increase of \$229,000 or 11.8% from the amended fiscal 2022 budget. Concrete repairs and asphalt street overlay appropriations reflect an increase of \$150,000 when compared with the current fiscal year and an increase of \$253,830 over 2021 actual. We have received our notice of Municipal Road Aid in the amount of \$637,586; however, 3% will be withheld by the KYTC and placed in an emergency fund. The budget reflects the net of \$618,000.

For fiscal 2023, \$600,000 in asphalt street overlay has been included in the proposed budget. The schedule of streets can be found on page C-141. As discussed with the Board, the cost of asphalt and concrete have seen some very large increases. It is due to a variety of reasons from cost of materials, labor, and general demand. With so many construction projects in the area, demand has put a lot of price pressure on these products. Staff has included some room for price increases; however, if these continue to escalate, we may have to delay projects until the costs retreat.

Mass Transit Fund

The Mass Transit Fund is proposed at \$1,678,000, an increase of \$138,000. The increase is primarily attributable to an increase in capital of \$65,000 and the increase in personnel of \$80,000. The capital purchase for fiscal 2023 is one cutaway bus to replace a 2017 Ford 450. Using Federal, State, and toll credits, this will only require 10% local funding.

Federal and State grants are projected to provide \$1,119,900 in fiscal 2023, or 66.7% of the total funding. The federal share is lower this year than last because of the extra funding provided to the FTA from the CARES Act. Fare box revenue is projected at \$17,000, or 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 \$4,465,000 compared to \$3,869,000 in fiscal year 2022. Revenues increased by \$1,332,000 with 2023 reflecting a sizable increase traffic at the City's transfer station.

Although, we do not have a solid reason for the increase, we believe that our gate rate has attracted higher usage from our current customers. It should be stressed that the gate rate of \$42 and our cost to dispose of \$32, enables the fund to clear \$10 to cover fixed costs.

Expenses increased by \$596,000 or 15.4% with \$248,000 or 50% of the increase directly related to the increase in transfer station traffic. Capital expenditures include a new rear-loading truck that will cost an estimated \$170,000. There is \$228,380 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. The agreement with Daviess County for the acceptance of our tonnage and its management of the operations at the landfill has been a beneficial endeavor and had help keep increase costs to a minimum.

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 became 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 53% 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 \$151,800 for the Motorola maintenance contract and \$77,500 for the annual maintenance for the dispatch system. For fiscal 2023, I am requesting that the SAN and servers for the main 911 be replaced and the current system be moved to the MSC to be used in the backup center. 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 2023 budget is proposed at \$557,000, an increase of \$45,000 or 8.8% compared to fiscal 2022. Much of the increase is related to increases in contractual mowing service which increased \$26,000.

Sales and services make up the operating revenue of \$300,000 for the Cemetery Fund. A transfer from the General Fund in the amount of \$257,000 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 \$784,000, a decrease of \$3,000 from last year. Fiscal 2023 is based on new funds from the U.S. Department of Housing and Urban Development and any balance carried forward from fiscal 2022.

Expenditures of \$784,000 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 \$8,640,000 in fiscal year 2023. This is slight decrease of 0.1% from fiscal 2022. Expenditures include nearly \$6.9 million to pay health insurance claims, \$236,600 for the near-site health clinic and \$1,300,000 for plan administration expenses.

The City continues to offer two (2) health insurance plans to employees. Employees select a health plan that best meets their personal and family needs. There will be no change to employee premiums for either health plan.

The employee premiums for buy-up health plan will continue at \$61.52 per month (or \$738.24/year) for employee-only; and \$123.04 per month (or \$1,476.48/year) for employee+spouse and employee+1-child; and \$184.56 per month (or \$2,214.72/year) for family coverage.

Employees that select the core health plan will again have premiums that are 62% less than the buy-up plan. The core plan premiums will continue at \$44.71 per month (or \$536.52/year) for employee-only; and \$89.42 per month (or \$1,073.04/year) for employee+spouse and employee+1-child; and \$134.13 per month (or \$1,609.56/year) for family coverage.

If an employee and covered spouse complete their wellness requirement, they will receive a 20% credit on their selected health insurance premiums.

Our contract with Deaconess for the off-site clinics started in October 2020. We are encouraged by the first-year results. As of October 2021, the off-site clinics provided 2,898 services to employees and dependents that did not pass through the health plan. Some of the benefits to employees and savings to the health plan included the convenience of multiple locations providing patient visits, prescriptions, lab work, and wellness coaching. We continue to monitor the numbers and to work with Deaconess-At-Work promoting the off-site clinic to employees.

The allocation for each employee enrolled in the health benefit plan will increase to \$19,680 per employee per year. Based upon estimated expenses for fiscal 2023, the employee contributions of \$462,000, will be 5.1% of the revenue sources for the plan which is up from the 4.5% share in fiscal year 2022. We are pleased to continue offering excellent health insurance benefits to our employees and families. I appreciate the Board of Commissioners continuing to provide this fringe benefit for our people.

Health Reimbursement Arrangement Fund

The Health Reimbursement Arrangement (HRA) Fund is expected to have approximately \$25,000 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 through fiscal 2022, there has been an increase in the use of the HRA funds in the prior years. However, there is a 26.5% decrease in the budget for fiscal 2023 with actual numbers for 2022 coming in considerably lower than the 2022 budget. The employer contribution to an employee's HRA ends December 31, 2022. Employees will continue to have access to their existing HRA balance following the same access options.

Pension Funds

The Police and Fire and Civil Service Pension Funds have been reimbursing retirees up to \$305 per month for health insurance costs. I am proposing that the monthly reimbursement for supplemental health insurance be increased to \$322 or 5.5% effective July 1, 2022. I am also proposing that the annual limit for those retirees that are not of Medicare age be increased from \$6,680 to \$7,050. The maximum exposure of these increases is approximately \$3,634.

Construction Fund

The Construction Fund reflects many of the infrastructure initiatives that City will address next year. The Fund has a total budget of \$9.1 million which is a decrease of \$6.4 million or 41.3% from the amended fiscal 2022 budget. This fund includes the projects funded by state grants. These projects include sidewalks on Green River Road and the Wathen Lane road improvements. The state projects require a local match so there is \$943,000 that will be transferred from the General Fund when needed.

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 \$3 million for the sports complex. Both are multi-year projects and will use funding provided by the 2020A bonds. Finally, the Construction Fund includes \$495,000 for a new shelter at the new sports facility. 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 the balance 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 18% decrease from the amended prior year which included the advance redemptions of the 2010B and 2011A bonds. Fiscal 2023 includes the 2021A and 2021B bonds which were issued on behalf of HWU and HMPL. As reflected on page B-27, the General Fund's share of outstanding bonds and interest net of HWU and HMP&L is a very manageable \$14.5 million. The General Fund's share of 2023 debt is set at \$1,067,000 which is down \$326,000 or 23.4% from the \$1,393,000 in fiscal 2021. The City will continue to 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:

I cannot think of a time in the last two decades that there is so much to be excited about in our community. Anyone that has driven past the Pratt construction site can attest to the sheer size and scope of this project. Pratt will transform our city for the next two decades or more. With the recent start of construction of the interchanges for Interstate 69, this long-fought endeavor is finally a reality. Add in the new sports complex, fire station, road projects, we will be extremely busy over the next 12-15 months.

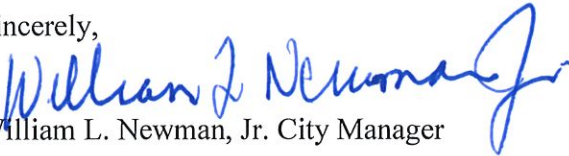
All three utilities have some massive undertakings that include new administration and plant facilities, system improvements for Pratt, and other major projects. Ownership of our utilities has once again proven to be one of our best attributes and allows us to be very nimble and responsive to community needs. All one must do is witness what our neighbors to the north are experiencing with an investor-owned utility to realize how fortunate we are here in Henderson. We hope to announce more exciting news in the next few months that will only enhance the great vibes that we this community gives you. This will include both residential and commercial developments with the hope to make Henderson the place to live and raise a family.

As with every year, a tremendous amount of time and effort is put into the study and inquiry prior to submitting this recommendation to you. The preparation of the budget and the approval by the Board of Commissioners can be the most important single activity that takes place during any year. This document will shape and guide our efforts over the next 12 months and help us achieve our goals and objectives. After your review, I respectfully request your approval of an appropriation ordinance that reflects the contents of this budget.

Dozens of people are involved in the budget preparation, and I want to thank each person individually who was instrumental in producing any portion of the work associated with the budget. It continues to be a city-wide team effort that so many individuals have a part and contribute to the effort. They should all be proud of their efforts.

In addition, the preparation of the Fiscal Year 2023 Budget began in the Finance Department in January 2022. 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, 2023.

Sincerely,

A handwritten signature in blue ink, reading "William L. Newman, Jr.", with a stylized flourish at the end.

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, 2021

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, 2021. 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 thirteen 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 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

Deaconess Henderson Hospital, a 192-bed acute care hospital, is one of Henderson County's largest employers, with 700 employees at both the hospital and ancillary outpatient facilities. The hospital recently received an 'A' safety rating from The Leapfrog Group, placing the hospital in the top 1/3 of hospitals nation-wide. The organization provides general hospitalization care, surgical procedures, obstetrics and delivery, various inpatient and outpatient services, and manages the city/county ambulance service. 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. In 2021, the Friends of Green River National Wildlife Refuge was created, and acreage was added to the refuge.

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. The City of Henderson is in the process of building a Sports Complex in support of youth sports leagues.

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. In 2019 and continuing in 2021, the community hosted a Dia de los Muertos Festival to recognize and celebrate Hispanic culture.

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 more than 112,000 volumes. The library was built in the early 1900s by a grant provided by Andrew Carnegie. The library opened a \$6 million expansion in Spring that has added many amenities to library services as well as community meeting rooms that have already proven to be extremely popular and in demand. 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 27,981

Percent Male 47.8%

Percent Female 52.2%

Race 83.2% White, 10.4% Black or African American, Other 6.4%

Owner-occupied housing unit 49.2%

Median value of owner-occupied housing unit \$120,700

Households 12,039

Population per square mile 1,879.4

High school graduate or higher 85.6%

Bachelor's degree or higher 17.6%

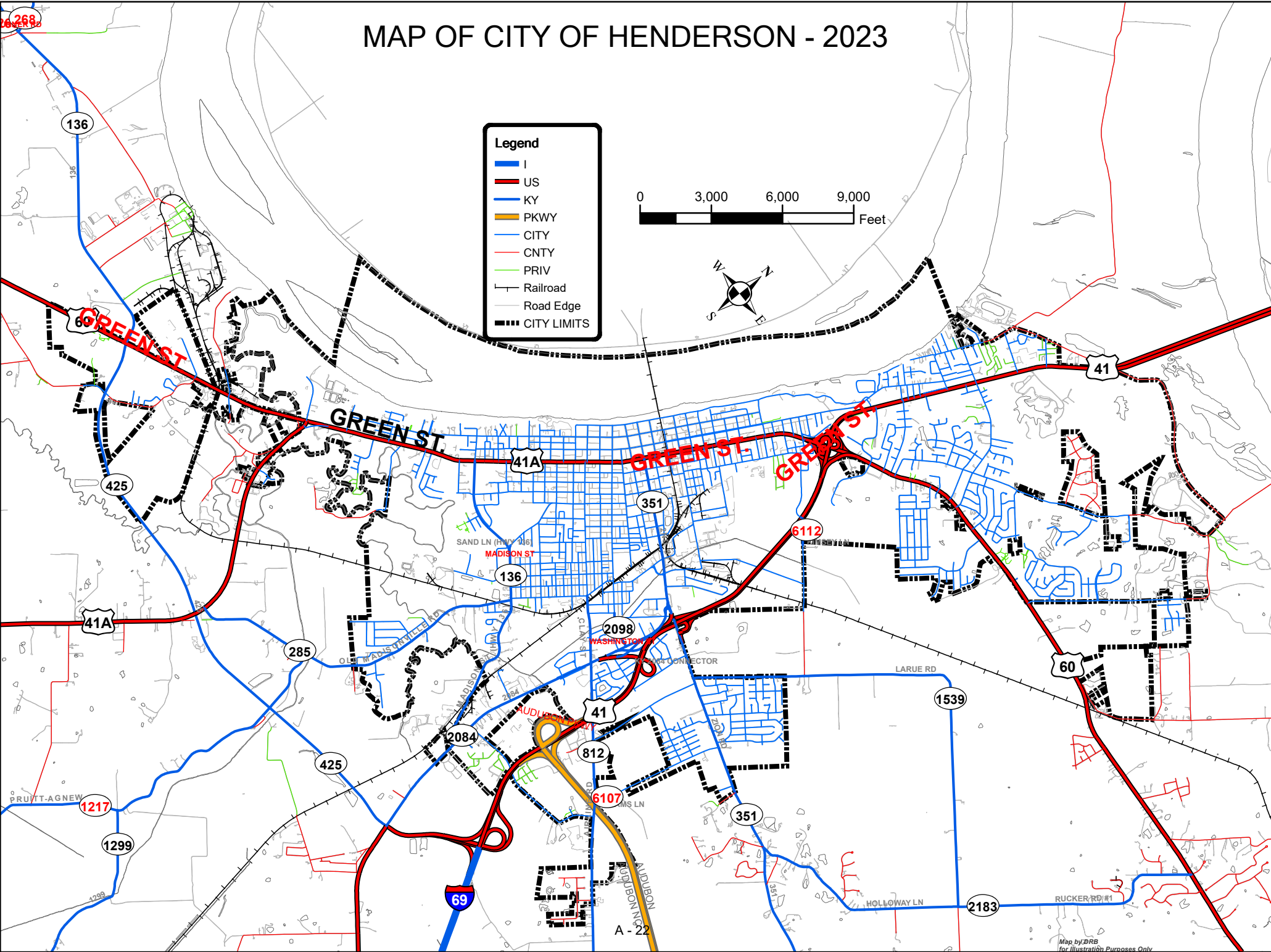
Percentage in civilian labor force 55.2%

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

Medium household income \$39,887

Source: U.S. Census Bureau

MAP OF CITY OF HENDERSON - 2023



Legend

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

0 3,000 6,000 9,000 Feet



CITY OF HENDERSON, KENTUCKY

DEMOGRAPHIC STATISTICS

LAST TEN FISCAL YEARS

Fiscal Year	(a) Population	Household Income (thousands of dollars)	(a) Median Household Income	(c) Median Age	(d) School Enrollment	(b) Unemployment Rate
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%
2021	27,981	1,116,078	39,887	39.7	6,975	5.3%

Sources:

- a) - U.S. Census Bureau
- b) - Kentucky Center for Statistics
- 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									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Administration	23.25	24.00	23.00	22.00	23.00	23.00	21.50	21.50	20.50	21.00
Finance	32.75	33.00	33.00	32.00	28.00 a)	28.00	27.00	27.00	26.00	26.00
Information Technology					6.00 a)	6.00	6.00	6.00	6.00	6.00
Police										
Officers	60.75	60.75	61.75	61.75	61.75	61.75	61.75	61.75	61.00	61.00
Civilians	8.00	8.00	8.00	8.00	8.00	8.00	8.00	9.00	9.00	10.00
Emergency Communications										
9-1-1 Communications	15.25	15.25	15.25	15.25	16.25	16.25	16.25	16.25	16.00	16.00
Fire										
Firefighters	58.00	58.00	60.00	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	14.00	14.00	14.00	14.00	14.00	14.00	12.00	12.00
Mass Transit	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	13.00	13.00
Gas System	28.00	27.00	26.00	26.00	26.00	26.00	26.00	25.00	25.00	25.00
Sanitation	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	17.50	15.50
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	36.50	36.50	37.00	37.00	34.00	33.50
TOTAL	313.00	313.00	315.00	313.00	317.00	317.00	315.00	315.00	306.00	305.00

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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Way Improvement (in miles)										
Asphalt streets	120	120	120	120	120	99.20	99.20	99.20	99.20	99.20
Concrete streets	-	-	-	-	-	19.94	19.94	19.94	19.94	19.94
City sidewalks	73	73	73	73	73	92.32	92.32	92.32	92.32	92.32
State sidewalks	-	-	-	-	-	12.82	12.82	12.82	12.82	12.82
Private sidewalks	-	-	-	-	-	5.98	5.98	5.98	5.98	5.98
Walking trails	-	-	-	-	-	2.02	2.02	2.02	2.02	2.02
Bike path	-	-	-	-	-	0.74	0.74	0.74	0.74	0.74
Cart path	-	-	-	-	-	0.71	0.71	0.71	0.71	0.71
Landfill Operations (in tons) (a)										
CDD - Commercial	-	-	-	-	-	7,262.28	2,720.92	2,994.27	4,770.13	3,166.56
CDD - City Residents	-	-	-	-	-	1,909.52	1,826.18	1,832.60	2,340.09	1,584.60
CDD - City Government	-	-	-	-	-	2,112.29	541.37	680.42	923.69	987.69
CDD - County Residents	-	-	-	-	-	1,881.90	1,014.93	900.91	1,228.47	2,213.56
CDD - County Government	-	-	-	-	-	276.55	44.11	631.92	1,276.24	8.80
CDD - Other	-	-	-	-	-	645.70	103.77	319.30	161.02	565.29
CDD - Total	17,371	20,376	18,135	19,294	13,535	14,088.24	6,251.28	7,359.42	10,699.64	8,526.50
Transfer Station Operations (in tons) (a)										
Solid Waste - Commercial	-	-	-	-	-	21,339.64	16,790.09	19,679.77	20,295.44	21,975.35
Solid Waste - City Residents	-	-	-	-	-	1,302.26	1,200.84	849.56	1,118.62	1,892.10
Solid Waste - City Government	-	-	-	-	-	11,343.67	11,300.38	11,588.96	11,880.04	12,659.38
Solid Waste - County Residents	-	-	-	-	-	1,239.65	1,278.31	1,355.75	1,507.65	2,101.70
Solid Waste - County Government	-	-	-	-	-	102.46	107.65	122.40	184.84	128.48
Solid Waste - Other	-	-	-	-	-	519.62	713.31	982.22	779.64	920.58
Solid Waste - Total	23,553	24,897	30,823	27,925	35,667	35,847.30	31,390.58	34,578.66	35,766.23	39,677.59
Electric System										
Miles of transmission and primary distribution	208	208	208	208	209	209	209	209	209	209
Number of distribution stations	7	7	7	7	7	7	7	7	7	7
Gas System										
Miles of mains	251	253	254	255	255	255	255	256	259	258
Miles of service lines	138	139	140	139	139	139	139	139	139	139
Number of meters	9,422	9,421	9,391	9,392	9,367	9,378	9,347	9,346	9,417	9,341
Parks and Recreation										
Park acreage	231.7	231.7	231.7	231.7	232.0	232.0	232.0	232.0	320.0	320.0
Cemetery acreage	70	70	70	70	70	70	70	70	70	70
Baseball fields	16	16	10	10	10	10	10	10	10	10
Softball fields	-	-	6	6	6	6	6	6	6	6
Playgrounds	10	10	10	11	12	15	15	15	16	16

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

Function / Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Tennis courts (a)	14	14	14	12	12	12	12	12	12	12
Rental Facilities	3	3	1	1	1	1	1	1	2	2
Rental Shelters	-	-	2	2	2	2	2	32	32	32
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	18	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	2	2	2	2	2
Walking trails	2	2	2	3	3	3	3	3	3	4
Basketball courts	4	4	4	4	4	4	4	4	4	4
Skate parks (b)	1	1	1	2	2	2	2	2	2	2
Dog runs	-	-	-	1	1	1	1	1	1	1
Disc golf holes (c)	18	18	18	18	18	18	18	18	18	18
Pocket Parks	-	-	-	-	-	-	-	1	1	1
Pickleball Courts	-	-	-	-	-	-	-	-	2	3

Source: Applicable Departments

(a) The City added a new software system that provided more detail information.

(b) The City renovated 2 tennis courts into a new skate park in fiscal 2015.

(c) The City added 9 holes of disc golf in fiscal 2009 and expanded it to 18 holes in fiscal 2010.

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

Function / Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Police										
Physical arrests	2,776	2,951	3,054	4,138	3,537	2,542	2,073	2,938	1,404	2,363
Traffic violations	2,455	3,505	2,889	3,596	3,203	1,629	1,169	1,289	1,631	2,984
Parking violations	4,088	4,137	4,307	4,565	2,517	4,551	4,426	4,454	2,343	2,315
Calls for service	17,827	17,454	17,519	17,928	18,080	21,540	26,012	31,106	27,404	30,923
911 Dispatch Center (a)										
911 Emergency calls	-	-	-	-	-	-	-	-	32,797	31,248
Administrative calls	-	-	-	-	-	-	-	-	34,194	34,989
Text to 911	-	-	-	-	-	-	-	-	-	69
Total calls	-	-	-	-	-	-	-	-	66,991	66,306
Fire										
Fire	150	140	137	131	128	114	137	111	158	123
Overpressure Rupture, Explosion, Overheat	10	8	13	14	16	19	13	13	18	22
Rescue & Emergency Medical Service	1,513	1,757	1,736	1,769	1,741	1,950	1,882	2,210	2,058	2,438
Hazardous Condition (No Fire)	138	147	171	163	167	187	195	167	151	168
Service Call	66	64	73	57	79	94	88	148	302	168
Good Intent Call	158	140	166	173	176	158	185	207	277	274
False Alarm & False Call	207	198	292	269	273	272	291	261	263	296
Severe Weather & Natural Disaster	1	1	2	4	1	2	1	1	2	2
Special Incident Type	7	5	7	5	8	2	14	6	10	8
Number of inspections performed	788	749	712	602	738	632	550	330	75	250
Mass Transit										
Number of routes	5	5	5	5	5	5	5	5	5	5
Fixed Route Passengers	139,321	137,359	134,966	130,530	123,865	121,455	110,975	107,282	89,428	48,666
Para transit Passengers	16,357	15,339	14,020	12,804	12,302	11,439	11,018	11,976	8,446	7,602
Wheelchair Usage	7,915	6,601	6,837	6,524	6,109	9,022	6,733	4,184	3,474	3,135
Miles of Service	222,262	221,955	219,964	214,648	210,012	212,126	196,883	202,266	184,530	175,292

Source: Applicable Departments

(a) The City added a new software system that provided more detail information.

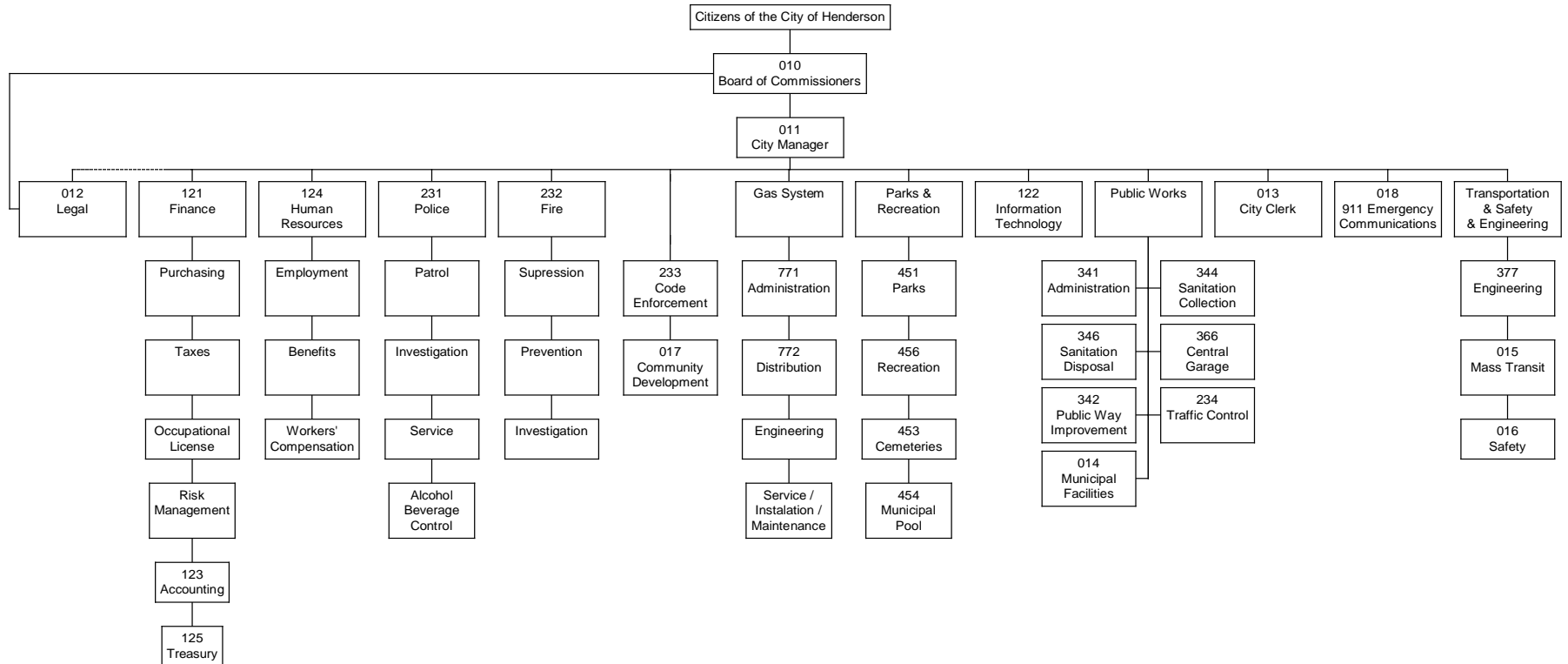
Directory of City Staff

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	Tim Clayton, Director
Human Resources Department	Connie Galloway, Director
Information Technology	Greg Nunn, Director
Parks & Recreation Department	Trace Stevens, Director
Police Department	Sean McKinney, 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 Annual Comprehensive Financial Report (ACFR) shows the status of the City's finances based on 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/166/Budget.

CITY OF HENDERSON, KY

BUDGET SCHEDULE

FISCAL 2023

- ❖ March 4, 2022 Budget packets are sent to department heads

Letters go out to outside agencies and Quasi-Governmental agencies for their requests
- ❖ March 11, 2022 Letters go out to sport agencies for their requests
- ❖ April 1, 2022 Outside agencies applications are due
- ❖ April 8, 2022 Departmental budgets are returned to finance department
- ❖ April 12, 2022 Outside Agency Ad-Hoc Committee meeting
- ❖ April 15, 2022 Sport Agencies applications are due
Quasi-Governmental applications are due
- ❖ April 26, 2022 Regular commission meeting: agency hearing / appeals
- ❖ May 10, 2022 Deliver proposed budget to Board of Commissioners
- ❖ May 17, 2022 Commission work session: discuss budget
- ❖ May 24, 2022 Regular commission meeting: first reading of budget and public hearing on municipal aid and LGEA funds
- ❖ June 14, 2022 Regular commission meeting: second reading of budget

**City of Henderson, KY
Fiscal 2022 Budget Review
Tuesday, May 17, 2022**

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

CITY OF HENDERSON – ORDINANCE BOOK 113

Record of Ordinances of Meetings in 2022

ORDINANCE NO. 14-22

BUDGET AND APPROPRIATION ORDINANCE FOR THE FISCAL YEAR COMMENCING JULY 1, 2022, AND ENDING JUNE 30, 2023, FOR THE CITY OF HENDERSON, KENTUCKY

WHEREAS, the City Manager has prepared a proposed Annual Budget for fiscal year commencing July 1, 2022, and ending June 30, 2023, 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:

	<u>FISCAL 2023 BUDGET</u> <u>APPROPRIATION</u>
<u>GENERAL FUND</u>	
GENERAL FUND EXPENDITURE TOTAL	\$ 31,185,000
TRANSFER TO PWI	1,428,000
TRANSFER TO MASS TRANSIT	537,000
TRANSFER TO CONSTRUCTION FUND	943,000
TRANSFER TO EMERGENCY COMM.	627,000
TRANSFER TO POLICE/FIRE PENSION	327,000
TRANSFER TO CIVIL SERVICE PENSION	79,000
TRANSFER TO CEMETERY	257,000
TRANSFER TO BOND FUND	1,067,000
TOTAL GENERAL FUND	<u>\$ 36,450,000</u>

PUBLICATION DATE: 06/21/2022 FIRST READ: 05/24/2022
SECOND READ: 06/14/2022

114 CITY OF HENDERSON – ORDINANCE BOOK

Record of Ordinances of Meetings in 2022

ORDINANCE NO. 14-22 CONT.)

NATURAL GAS FUND	\$ 26,700,000
HEALTH REIMBURSEMENT ARRANGE.	250,000
CIVIL SERVICE PENSION FUND	85,000
POLICE & FIRE PENSION FUND	327,000
CEMETERY FUND	557,000
HEALTH INSURANCE FUND	8,640,000
BOND FUND	5,542,000
PUBLIC WAY IMPROVEMENT FUND	2,165,000
CONSTRUCTION FUND	9,066,000
HART OPERATING FUND	1,678,000
SANITATION FUND	4,465,000
EMERGENCY COMMUNICATIONS FUND	1,777,000
TOURISM COMMISSION FUND	205,000
COMMUNITY DEVELOPMENT FUND	784,000
POLICE INVESTIGATION FUND	93,000

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 two (2) 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, 2022.

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

CITY OF HENDERSON – ORDINANCE BOOK 115

Record of Ordinances of Meetings in 2022

ORDINANCE NO. 14-22 CONT.)

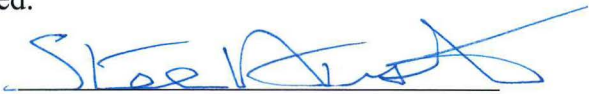
WHEREUPON, Mayor Austin declared the ordinance adopted on first reading and ordered that it be presented for a second reading at a meeting of the Board of Commissioners.

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

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 that it be recorded.

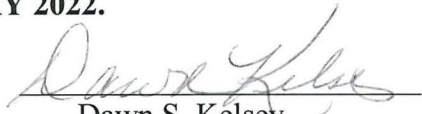

Steve Austin, Mayor

Date: June 14, 2022

ATTEST:


Maree Collins, CKMC
City Clerk

APPROVED AS TO FORM AND
LEGALITY THIS 18TH DAY OF
MAY 2022.

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 because 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 how 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 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 Annual Comprehensive Financial Report (ACFR) 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 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.

General Obligation Bonds – Series 2021A

During the year ended June 30, 2022, the City issued \$5,235,000 non-taxable bonds to pay (i) costs of issuance; and (ii) for the purpose of currently refunding the City's outstanding General Obligation Bonds, Series 2012A, 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 (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 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 2021B

During the year ended June 30, 2022, the City issued \$17,265,000 non-taxable bonds to pay (i) costs of issuance; (ii) the acquisition, construction, installation, and equipping of real property, real property improvements, and related personal property constituting a new administration building and transmission and distribution center to be utilized by the City, acting by and through its electric utility commission doing business as Henderson Municipal Power and Light, to be located on a parcel of approximately eight acres along Barrett Boulevard in Henderson, Kentucky; (iii) the acquisition, construction, installation, and equipping of an advanced metering infrastructure system; (iv) the acquisition, construction, installation, and equipping of the conversion of certain existing above ground electrical facilities to underground electrical facilities; and (v) the acquisition, construction, installation, and equipping of the replacement of utility poles.

This obligation matures in September 2046. Interest rates range from 2.0% to 5.0%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

Computation of Legal Debt Margin

Debt margin is a calculation based on the assessed value of property located within the City limits. The debt limit is established by Kentucky state statute and is limited to 10% of assessed value. The City's estimated legal debt margin on June 30, 2022, will be approximately \$1,249,608,000. Based on outstanding debt of \$61,990,000, the remaining margin is \$62,970,800 or 50.4%. The calculation of constitutional and statutory limitation on indebtedness can be found on page B-32.

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 Rating Report issued by Moody's Investor's Service on August 27, 2021.

CITY OF HENDERSON

DETAIL OF OUTSTANDING DEBT

	\$9,730,000 General Obligation Bonds Series 2013A 0.30% - 2.75%			\$8,000,000 General Obligation Bonds Series 2014 2.00% - 3.50%			\$7,790,000 General Obligation Bonds Series 2015A 2.00% - 3.75%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
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	-	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-
	\$ 5,850,000.00	\$ 864,581.26	\$ 6,714,581.26	\$ 5,630,000.00	\$ 1,262,400.00	\$ 6,892,400.00	\$ 5,840,000.00	\$ 1,447,613.75	\$ 7,287,613.75

CITY OF HENDERSON

DETAIL OF OUTSTANDING DEBT

	\$1,870,000 General Obligation Bonds Series 2015B 1.00% - 2.50%			\$1,700,000 General Obligation Bonds Series 2015C 2.00% - 2.75%			\$1,685,000 General Obligation Bonds Series 2016A 2.00% - 2.75%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
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	-	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-
	\$ 760,000.00	\$ 39,671.90	\$ 799,671.90	\$ 1,035,000.00	\$ 106,775.00	\$ 1,141,775.00	\$ 1,275,000.00	\$ 309,150.00	\$ 1,584,150.00

CITY OF HENDERSON

DETAIL OF OUTSTANDING DEBT

	\$8,315,000 General Obligation Bonds Series 2016B 2.00% - 2.75%			\$3,155,000 General Obligation Bonds Series 2017A 2.00% - 3.00%			\$2,390,000 General Obligation Bonds Series 2017B 3.00%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
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	-	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-
	\$ 5,055,000.00	\$ 504,425.00	\$ 5,559,425.00	\$ 2,535,000.00	\$ 649,950.00	\$ 3,184,950.00	\$ 1,300,000.00	\$ 100,500.00	\$ 1,400,500.00

CITY OF HENDERSON

DETAIL OF OUTSTANDING DEBT

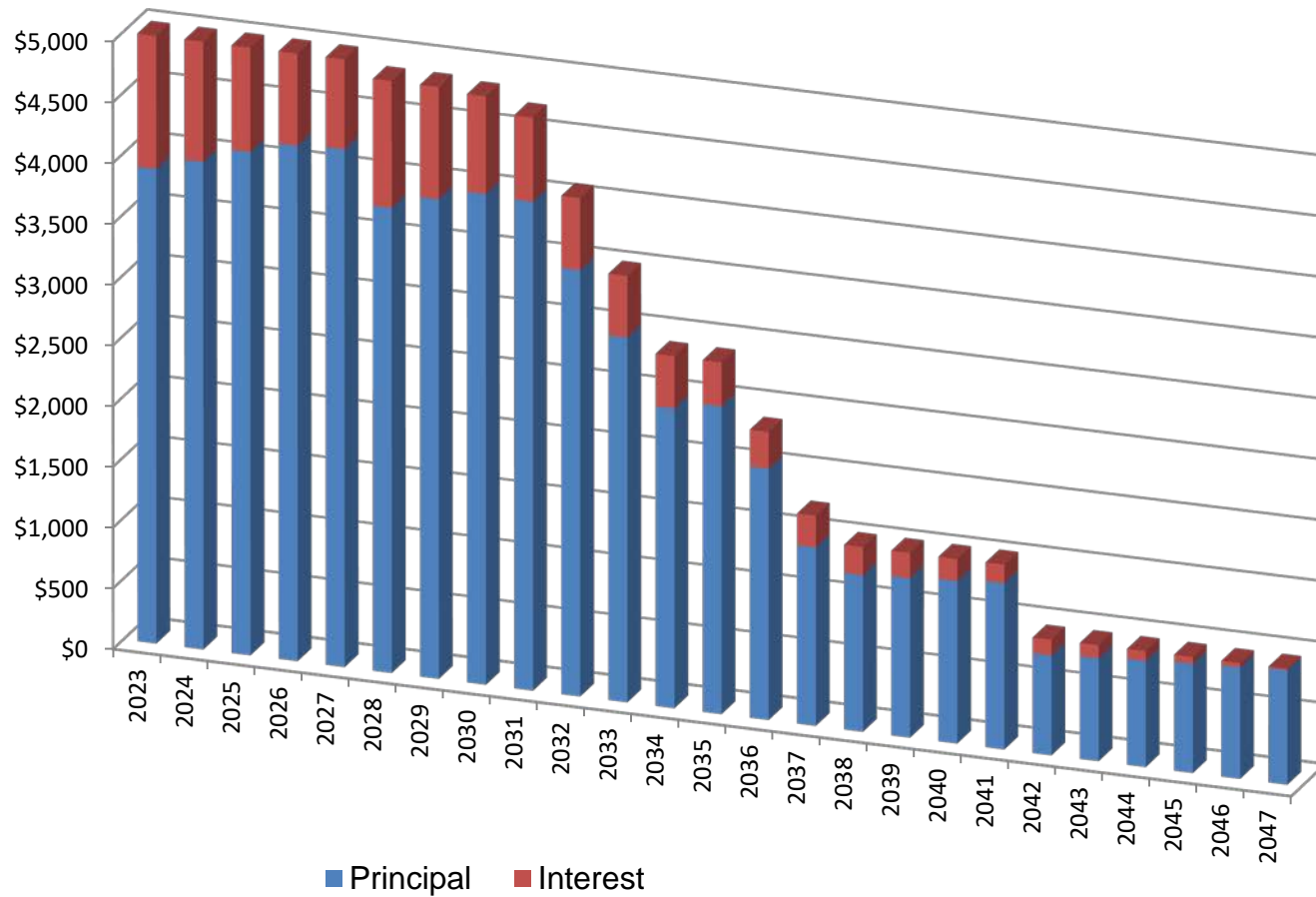
	\$2,250,000 General Obligation Bonds Series 2017C 3.00%			\$9,625,000 General Obligation Bonds Series 2020A 1.00% - 3.00%			\$5,235,000 General Obligation Bonds Series 2021A 2.00% - 3.00%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2023	\$ 190,000.00	\$ 29,550.00	\$ 219,550.00	\$ 395,000.00	\$ 171,975.00	\$ 566,975.00	\$ 445,000.00	\$ 148,812.50	\$ 593,812.50
2024	190,000.00	23,850.00	213,850.00	405,000.00	159,975.00	564,975.00	460,000.00	132,975.00	592,975.00
2025	200,000.00	18,150.00	218,150.00	420,000.00	147,600.00	567,600.00	480,000.00	116,525.00	596,525.00
2026	200,000.00	12,150.00	212,150.00	430,000.00	134,850.00	564,850.00	495,000.00	99,462.50	594,462.50
2027	205,000.00	6,150.00	211,150.00	445,000.00	121,725.00	566,725.00	515,000.00	81,787.50	596,787.50
2028	-	-	-	460,000.00	108,150.00	568,150.00	535,000.00	63,412.50	598,412.50
2029	-	-	-	475,000.00	94,125.00	569,125.00	550,000.00	44,425.00	594,425.00
2030	-	-	-	485,000.00	84,575.00	569,575.00	570,000.00	29,100.00	599,100.00
2031	-	-	-	485,000.00	79,725.00	564,725.00	580,000.00	17,600.00	597,600.00
2032	-	-	-	495,000.00	74,701.25	569,701.25	590,000.00	5,900.00	595,900.00
2033	-	-	-	500,000.00	69,227.50	569,227.50	-	-	-
2034	-	-	-	505,000.00	63,196.25	568,196.25	-	-	-
2035	-	-	-	510,000.00	56,597.50	566,597.50	-	-	-
2036	-	-	-	520,000.00	49,515.00	569,515.00	-	-	-
2037	-	-	-	525,000.00	41,937.50	566,937.50	-	-	-
2038	-	-	-	535,000.00	33,720.00	568,720.00	-	-	-
2039	-	-	-	540,000.00	24,850.00	564,850.00	-	-	-
2040	-	-	-	550,000.00	15,310.00	565,310.00	-	-	-
2041	-	-	-	560,000.00	5,180.00	565,180.00	-	-	-
2042	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-
	\$ 985,000.00	\$ 89,850.00	\$ 1,074,850.00	\$ 9,240,000.00	\$ 1,536,935.00	\$ 10,776,935.00	\$ 5,220,000.00	\$ 740,000.00	\$ 5,960,000.00

CITY OF HENDERSON

DETAIL OF OUTSTANDING DEBT

	\$17,265,000 General Obligation Bonds Series 2021B 2.00% - 5.00%			TOTAL			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	FISCAL YEAR
2023	\$ 425,000.00	\$ 528,000.00	\$ 953,000.00	\$ 3,905,000.00	1,636,538.76	\$ 5,541,538.76	2023
2024	445,000.00	506,250.00	951,250.00	4,010,000.00	1,527,432.51	5,537,432.51	2024
2025	470,000.00	483,375.00	953,375.00	4,140,000.00	1,413,635.63	5,553,635.63	2025
2026	490,000.00	459,375.00	949,375.00	4,240,000.00	1,294,506.88	5,534,506.88	2026
2027	515,000.00	434,250.00	949,250.00	4,260,000.00	1,170,134.38	5,430,134.38	2027
2028	545,000.00	407,750.00	952,750.00	3,825,000.00	1,044,125.00	4,869,125.00	2028
2029	570,000.00	379,875.00	949,875.00	3,945,000.00	923,262.50	4,868,262.50	2029
2030	600,000.00	350,625.00	950,625.00	4,035,000.00	805,600.00	4,840,600.00	2030
2031	630,000.00	323,025.00	953,025.00	4,020,000.00	694,856.25	4,714,856.25	2031
2032	650,000.00	300,675.00	950,675.00	3,505,000.00	595,138.75	4,100,138.75	2032
2033	670,000.00	280,875.00	950,875.00	3,000,000.00	508,165.00	3,508,165.00	2033
2034	690,000.00	260,475.00	950,475.00	2,465,000.00	431,246.25	2,896,246.25	2034
2035	710,000.00	243,025.00	953,025.00	2,530,000.00	362,560.00	2,892,560.00	2035
2036	725,000.00	228,675.00	953,675.00	2,065,000.00	303,752.50	2,368,752.50	2036
2037	735,000.00	214,075.00	949,075.00	1,465,000.00	262,162.50	1,727,162.50	2037
2038	750,000.00	198,756.25	948,756.25	1,285,000.00	232,476.25	1,517,476.25	2038
2039	770,000.00	182,606.25	952,606.25	1,310,000.00	207,456.25	1,517,456.25	2039
2040	785,000.00	165,593.75	950,593.75	1,335,000.00	180,903.75	1,515,903.75	2040
2041	805,000.00	147,706.25	952,706.25	1,365,000.00	152,886.25	1,517,886.25	2041
2042	820,000.00	129,425.00	949,425.00	820,000.00	129,425.00	949,425.00	2042
2043	845,000.00	107,525.00	952,525.00	845,000.00	107,525.00	952,525.00	2043
2044	870,000.00	81,800.00	951,800.00	870,000.00	81,800.00	951,800.00	2044
2045	895,000.00	57,562.50	952,562.50	895,000.00	57,562.50	952,562.50	2045
2046	915,000.00	34,937.50	949,937.50	915,000.00	34,937.50	949,937.50	2046
2047	940,000.00	11,750.00	951,750.00	940,000.00	11,750.00	951,750.00	2047
	\$17,265,000.00	\$ 6,517,987.50	\$ 23,782,987.50	\$ 61,990,000.00	\$ 14,169,839.41	\$ 76,159,839.41	

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



CITY OF HENDERSON DETAIL OF OUTSTANDING DEBT GENERAL FUND ONLY

	\$7,790,000 General Obligation Bonds Series 2015A 2.0% - 3.75%			\$1,685,000 General Obligation Bonds Series 2016A 2.0% - 2.75%			\$3,155,000 General Obligation Bonds Series 2017A 2.0% - 3.0%		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2023	\$ 248,486.00	\$ 121,461.73	\$ 369,947.73	\$ 43,642.40	\$ 19,489.06	\$ 63,131.46	\$ 85,800.60	\$ 48,334.34	\$ 134,134.94
2024	252,035.80	116,456.51	368,492.31	43,642.40	18,616.21	62,258.61	88,978.40	45,760.32	134,738.72
2025	259,135.40	111,344.80	370,480.20	43,642.40	17,743.36	61,385.76	92,156.20	43,090.97	135,247.17
2026	262,685.20	105,995.25	368,680.45	43,642.40	16,870.52	60,512.92	95,334.00	40,326.28	135,660.28
2027	269,784.80	99,527.52	369,312.32	46,370.05	15,779.46	62,149.51	98,511.80	37,466.26	135,978.06
2028	276,884.40	91,664.71	368,549.11	46,370.05	14,620.20	60,990.25	101,689.60	34,510.91	136,200.51
2029	287,533.80	83,198.44	370,732.24	49,097.70	13,460.95	62,558.65	104,867.40	31,460.22	136,327.62
2030	294,633.40	74,465.93	369,099.33	49,097.70	12,233.51	61,331.21	104,867.40	28,314.20	133,181.60
2031	305,282.80	65,085.58	370,368.38	51,825.35	10,760.58	62,585.93	108,045.20	25,168.18	133,213.38
2032	315,932.20	54,990.84	370,923.04	51,825.35	9,205.82	61,031.17	111,223.00	21,926.82	133,149.82
2033	326,581.60	44,141.76	370,723.36	54,553.00	7,651.06	62,204.06	117,578.60	18,590.13	136,168.73
2034	337,231.00	32,525.04	369,756.04	54,553.00	6,014.47	60,567.47	120,756.40	15,062.77	135,819.17
2035	347,880.40	20,100.74	367,981.14	57,280.65	4,105.11	61,385.76	123,934.20	11,440.08	135,374.28
2036	362,079.60	6,788.99	368,868.59	60,008.30	2,100.29	62,108.59	127,112.00	7,722.05	134,834.05
2037	-	-	-	-	-	-	130,289.80	3,908.69	134,198.49
2038	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-
	\$ 4,146,166.40	\$ 1,027,747.86	\$ 5,173,914.26	\$ 695,550.75	\$ 168,650.60	\$ 864,201.35	\$ 1,611,144.60	\$ 413,082.22	\$ 2,024,226.82

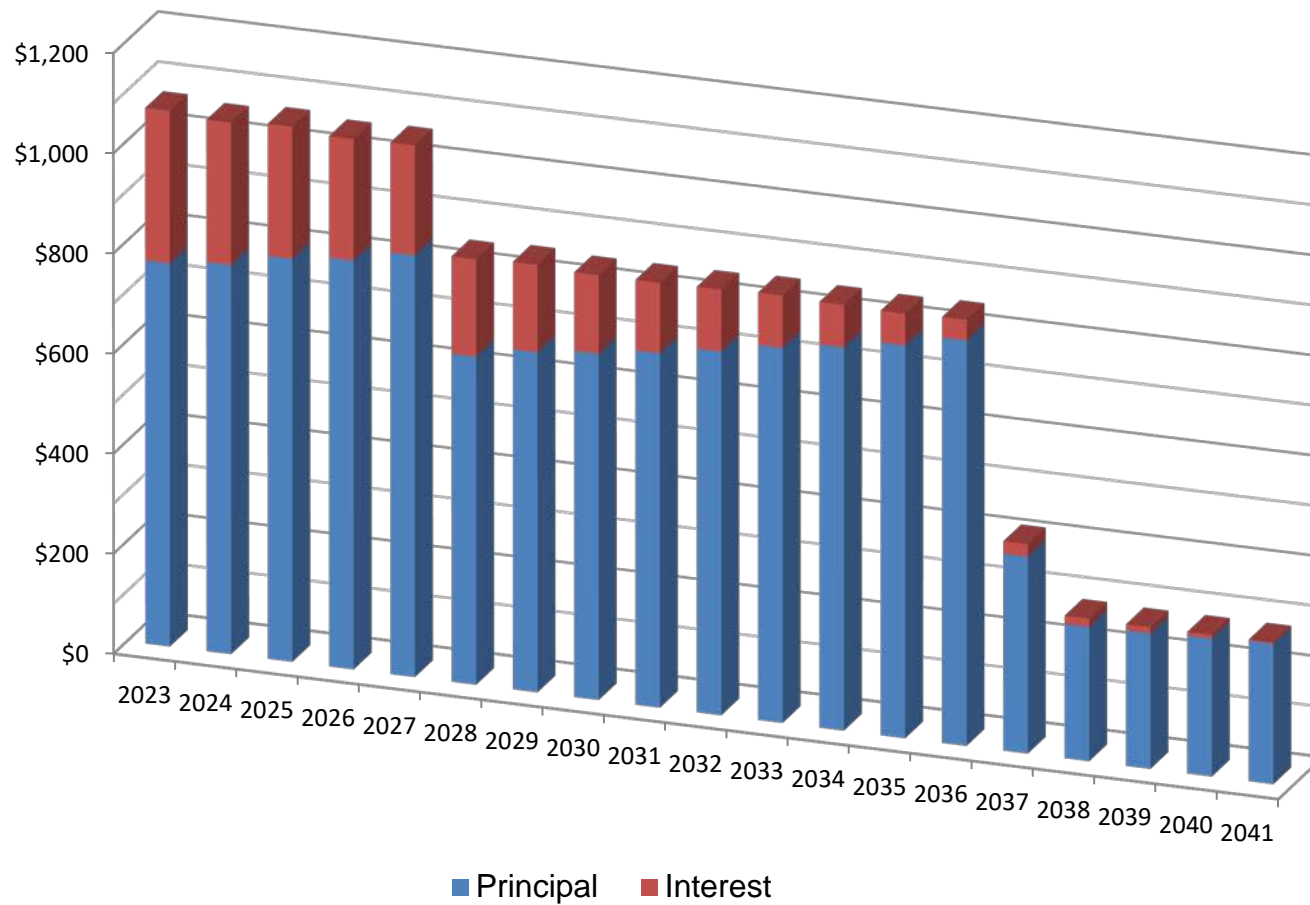
CITY OF HENDERSON

DETAIL OF OUTSTANDING DEBT

GENERAL FUND ONLY

	\$2,230,000 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
2023	\$ 190,000.00	\$ 29,550.00	\$ 219,550.00	\$ 197,500.00	\$ 85,987.50	\$ 283,487.50	\$ 765,429.00	\$ 304,822.63	\$ 1,070,251.63
2024	190,000.00	23,850.00	213,850.00	202,500.00	79,987.50	282,487.50	777,156.60	284,670.54	1,061,827.14
2025	200,000.00	18,150.00	218,150.00	210,000.00	73,800.00	283,800.00	804,934.00	264,129.13	1,069,063.13
2026	200,000.00	12,150.00	212,150.00	215,000.00	67,425.00	282,425.00	816,661.60	242,767.05	1,059,428.65
2027	205,000.00	6,150.00	211,150.00	222,500.00	60,862.50	283,362.50	842,166.65	219,785.73	1,061,952.38
2028	-	-	-	230,000.00	54,075.00	284,075.00	654,944.05	194,870.82	849,814.87
2029	-	-	-	237,500.00	47,062.50	284,562.50	678,998.90	175,182.11	854,181.01
2030	-	-	-	242,500.00	42,287.50	284,787.50	691,098.50	157,301.14	848,399.64
2031	-	-	-	242,500.00	39,862.50	282,362.50	707,653.35	140,876.84	848,530.19
2032	-	-	-	247,500.00	37,350.63	284,850.63	726,480.55	123,474.10	849,954.65
2033	-	-	-	250,000.00	34,613.75	284,613.75	748,713.20	104,996.70	853,709.90
2034	-	-	-	252,500.00	31,598.13	284,098.13	765,040.40	85,200.41	850,240.81
2035	-	-	-	255,000.00	28,298.75	283,298.75	784,095.25	63,944.69	848,039.94
2036	-	-	-	260,000.00	24,757.50	284,757.50	809,199.90	41,368.84	850,568.74
2037	-	-	-	262,500.00	20,968.75	283,468.75	392,789.80	24,877.44	417,667.24
2038	-	-	-	267,500.00	16,860.00	284,360.00	267,500.00	16,860.00	284,360.00
2039	-	-	-	270,000.00	12,425.00	282,425.00	270,000.00	12,425.00	282,425.00
2040	-	-	-	275,000.00	7,655.00	282,655.00	275,000.00	7,655.00	282,655.00
2041	-	-	-	280,000.00	2,590.00	282,590.00	280,000.00	2,590.00	282,590.00
	\$ 985,000.00	\$ 89,850.00	\$ 1,074,850.00	\$ 4,620,000.00	\$ 768,467.50	\$ 5,388,467.50	\$ 12,057,861.75	\$ 2,467,798.18	\$ 14,525,659.93

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



CITY OF HENDERSON

DIRECT and OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

As of JUNE 30, 2021

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)	\$ 49,248,182	60.00% (b)	\$ 29,548,909
Henderson County (d)			
Henderson County Public Properties Corp.	-	60.00% (b)	-
Subtotal, overlapping debt			\$ 29,548,909
City direct debt			<u>50,847,949</u>
Total direct and overlapping debt			<u><u>\$ 80,396,858</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		Percentage of Actual Taxable Value of Property	Population	Per Capita	Other Governmental Activities Debt			Business-Type Activities		Total Primary Government ^{a)}	Per Capita	Per Household Income	Percentage of Household Income
	General Obligation Bonds	Actual Taxable Value of Property				Bond Anticipation Note	Capital Leases	General Obligation Contracts	Capital Leases					
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	38,069	4.07%
2021	50,765,026	2,147,324,888	2.36%	27,981	1,814	-	-	82,923	-		50,847,949	1,817	39,887	4.56%

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									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Bonded										
General bonded debt outstanding	\$ 29,125	\$ 37,395	\$ 35,500	\$ 41,590	\$ 52,230	\$ 54,745	\$ 51,365	\$ 47,920	\$ 44,390	\$ 50,765
Other bonded debt	-	-	-	-	-	-	-	-	-	-
Total bonded debt	29,125	37,395	35,500	41,590	52,230	54,745	51,365	47,920	44,390	50,765
Debt not bonded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315	\$ 241	\$ 163	\$ 83
Total Debt	\$ 29,125	\$ 37,395	\$ 35,500	\$ 41,590	\$ 52,230	\$ 54,745	\$ 51,680	\$ 48,161	\$ 44,553	\$ 50,848
Estimated actual property value	\$ 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	\$ 2,147,325
Percentage of estimated actual property value	1.64%	2.04%	1.93%	2.23%	2.74%	2.83%	2.62%	2.44%	2.20%	2.37%
Population	28,853	28,911	28,832	28,900	28,890	28,841	29,108	28,432	28,757	27,981
Per capita	\$ 1,009	\$ 1,293	\$ 1,231	\$ 1,439	\$ 1,808	\$ 1,898	\$ 1,765	\$ 1,685	\$ 1,544	\$ 1,814
Less: Amounts set aside to repay general debt	1,131	1,725	2,124	1,979	2,024	1,244	251	-	552	1,069
Total net debt applicable to debt limit	\$ 27,994	\$ 35,670	\$ 33,376	\$ 39,611	\$ 50,206	\$ 53,501	\$ 51,429	\$ 48,161	\$ 44,001	\$ 49,779
Legal Debt Limit (a)	\$ 109,530	\$ 110,129	\$ 110,727	\$ 112,183	\$ 113,954	\$ 115,339	\$ 118,293	\$ 120,719	\$ 122,562	\$ 124,961
Remaining debt limit	\$ 81,536	\$ 74,459	\$ 77,351	\$ 72,572	\$ 63,748	\$ 61,838	\$ 66,864	\$ 72,558	\$ 78,561	\$ 75,181
Percentage of remaining net debt limit	74.4%	67.6%	69.9%	64.7%	55.9%	53.6%	56.5%	60.1%	64.1%	60.2%
Percentage of net debt exhausted	25.6%	32.4%	30.1%	35.3%	44.1%	46.4%	43.5%	39.9%	35.9%	39.8%

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, 2022

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:		\$ 1,249,608,000
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>\$ 124,960,800</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 2013A	\$ 5,850,000
(b)	General Obligation Bonds, Series 2014	5,630,000
(c)	General Obligation Bonds, Series 2015A	5,840,000
(d)	General Obligation Bonds, Series 2015B	760,000
(e)	General Obligation Bonds, Series 2015C	1,035,000
(f)	General Obligation Bonds, Series 2016A	1,275,000
(g)	General Obligation Bonds, Series 2016B	5,055,000
(h)	General Obligation Bonds, Series 2017A	2,535,000
(i)	General Obligation Bonds, Series 2017B	1,300,000
(j)	General Obligation Bonds, Series 2017C	985,000
(k)	General Obligation Bonds, Series 2020A	9,240,000
(l)	General Obligation Bonds, Series 2021A	5,220,000
(m)	General Obligation Bonds, Series 2021B	<u>17,265,000</u>
Total outstanding principal balance of all bonds, notes, commercial paper and other instruments:		<u>\$ 61,990,000</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:	-
		<u>\$ -</u>
	Subtotal	-
(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>\$ 61,990,000</u>
Legal Debt Margin (Maximum Permitted Indebtedness Less Net Indebtedness Subject to Constitutional Limit)		<u>\$ 62,970,800</u>

Total Authorized Positions by Fund

	Fiscal Year			Fiscal Year			Fiscal Year		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
	Full-Time			Part-Time			Temporary / Seasonal / On-Call		
General Fund									
Administration	21.00	21.00	22.00	0.00	0.00	0.00	0.00	2.00	0.00
Finance	26.00	28.00	28.00	3.00	3.00	3.00	0.00	0.00	1.00
Information Technology	6.00	6.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire	62.00	62.00	62.00	0.00	0.00	0.00	0.00	0.00	0.00
Parks & Recreation	12.00	12.00	12.00	2.00	2.00	2.00	21.00	21.00	22.00
Police *	71.00*	71.75*	69.00*	2.00	2.00	1.00	4.00	4.00	0.00
Public Works	22.75	22.75	22.75	0.00	0.00	0.00	0.00	0.00	0.00
General Fund Total	220.75	223.50	221.75	7.00	7.00	6.00	25.00	27.00	23.00
Gas System	25.00	26.00	25.00	0.00	0.00	0.00	2.00	3.00	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	15.50	15.50	15.50	0.00	0.00	0.00	3.00	3.00	3.00
Emergency Communications	16.00	16.25	16.00	0.00	0.00	0.00	3.00	3.00	3.00
GRAND TOTAL	306.00	309.00	306.00	8.00	8.00	7.00	35.00	38.00	34.00

Administration Department

PERSONNEL SCHEDULE City Manager	Authorized Positions		
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
<u>011</u>			
City Manager	1	1	1
Assistant City Manager	0	0	1
Community Relations Mgr/Public Information Officer	1	1	1
Administrative Secretary	0.5	0.5	0.5
Safety & Training Coordinator	1	0	0
	3.5	2.5	3.5

PERSONNEL SCHEDULE City Attorney	Authorized Positions		
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
<u>012</u>			
City Attorney	1	1	1
Legal Secretary	1	1	1
Legal Secretary (<i>Temporary</i>)	0	1	0
	2	3	2

PERSONNEL SCHEDULE City Clerk	Authorized Positions		
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
<u>013</u>			
City Clerk	1	1	1
Administrative Secretary	0.5	0.5	0.5
	1	1.5	1.5

PERSONNEL SCHEDULE Safety	Authorized Positions		
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
<u>016</u>			
Safety & Training Coordinator	0	1	1
	0	1	1

PERSONNEL SCHEDULE Community Development	Authorized Positions		
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
<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 2021	Fiscal Year 2022	Fiscal Year 2023
<u>124</u>			
Human Resources Director	1	1	1
Human Resources Specialist	1	1	1
Benefits Coordinator	2	2	2
Benefits Coordinator (<i>Temporary</i>)	0	1	0
Human Resources Generalist	1	1	1
	5	6	5

PERSONNEL SCHEDULE Code Enforcement	Authorized Positions		
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
<u>233</u>			
Code Administrator	0.7	0.7	0.7
Administrative Liaison	1	0	0
Code Inspector	1	1	1
Property Maintenance Inspector	1	1	1
Secretary	1	0	0
Secretary Senior	0	1	1
Office Assistant	0	1	1
	4.7	4.7	4.7

PERSONNEL SCHEDULE Engineering	Authorized Positions		
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
<u>377</u>			
Project Manager	1	1	1
Engineer	1	1	1
Administrative Secretary	1	1	1
	2	3	3

Finance Department

PERSONNEL SCHEDULE Finance Administration	Authorized Positions		
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
<u>121</u>			
Finance Director	1	1	1
Finance Director (Temporary)	0	0	1
Assistant Finance Director	1	1	1
Administrative Secretary	1	0	0
Purchasing Coordinator	0	1	1
Administrative Clerk	1	1	1
Occupational Tax Administrator	1	1	1
Occupational Tax Technician	0	1	1
Occupational Tax Representative, (Part-time)	1	1	1
Account Technician, Senior	0.25	0.25	0.25
	6.25	7.25	8.25

PERSONNEL SCHEDULE Accounting	Authorized Positions		
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
<u>123</u>			
Accounting Manager	1	1	1
Account Technician	2	2	2
Utilities 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 2022	Fiscal Year 2022	Fiscal Year 2023
<u>125</u>			
Revenue Supervisor	1	1	1
Assistant Revenue Supervisor	0	0	1
Account Technician, Senior	1.75	1.75	1.75
Account Technician	1	1	0
Account Representative	5	6	6
Account Representative (Part-time)	2	2	2
Office Assistant/Switchboard	1	1	1
	11.75	12.75	12.75

Information Technology Department

PERSONNEL SCHEDULE Information Technology	Authorized Positions		
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
<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
Seasonal I.T. Intern	0	0	1
	6	6	7

Fire Department

PERSONNEL SCHEDULE Fire <u>232</u>	Authorized Positions		
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
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 2021	Fiscal Year 2022	Fiscal Year 2023
<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 2022	Fiscal Year 2023	Fiscal Year 2022
<u>454</u>			
Recreation Program Manager	0.25	0.25	0.25
Recreation Program Manager (<i>Temporary</i>)	0	0	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	21.5

PERSONNEL SCHEDULE Recreation	Authorized Positions		
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
<u>456</u>			
Director, Parks and Recreation	1	1	1
Recreation Program Manager	0.75	0.75	0.75
Recreation Program Manager (<i>Temporary</i>)	0	0	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	8

Police Department

PERSONNEL SCHEDULE Police	Authorized Positions		
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
<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 * ^	37 * ^
Reserve Police Officer	4	4	0
Public Safety Officer	0	1	1
Parking Enforcement Officer	1	1	1
School Crossing Guard	2	2	1
System Administrator	2	2	2
Administrative Secretary	1	1	1
Secretary, Senior	1	1	1
Secretary	2	1.75	2
Records Technician	1	1	0
Crime Analyst/Records Technician	0	0	1
Office Assistant	1	1	1
	77	77.75	70

* approved for 2 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 Public Pensions Authority (KPPA) certification.

Public Works Department

PERSONNEL SCHEDULE Public Works Administration	Authorized Positions		
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
<u>341</u>			
Public Works Director	1	1	1
Secretary, Senior	1	1	1
	2	2	2

PERSONNEL SCHEDULE Municipal Facilities	Authorized Positions		
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
<u>014</u>			
Municipal Facilities Superintendent	1	1	1
Municipal Facilities Worker, Senior I *	1	1	1
Municipal Facilities Worker, Senior II *			
Municipal Facilities Worker, Senior III *			
Municipal Facilities Worker I **	3	3	3
Municipal Facilities Worker II **			
Municipal Facilities Worker III **			
Municipal Facilities Assistant	1	1	1
	6	6	6
<i>*There will not be more than a total of 1 Municipal Worker Senior I, II or III position filled</i>			
<i>**There will not be more than a total of 3 Municipal Worker I, II, or III positions filled</i>			

PERSONNEL SCHEDULE Traffic Control	Authorized Positions		
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
<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 2021	Fiscal Year 2022	Fiscal Year 2023
<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 2021	Fiscal Year 2022	Fiscal Year 2023
<u>771</u>			
Gas System Director	1	1	1
Assistant Gas System Director	1	1	1
Administrative Secretary	1	1	1
Gas System Analyst	1	1	1
	4	4	4

PERSONNEL SCHEDULE Gas Distribution			
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
<u>772</u>			
Gas Distribution Engineer	0	1	1
Gas Distribution Superintendent	1	1	1
Secretary	1	1	1
Maintenance Welder	1	1	1
Gas Construction Supervisor	1	1	1
Gas Construction Supervisor (<i>Temporary</i>)	0	1	0
Gas Distribution Crew Leader	3	3	3
Gas Servicer	2	2	2
Gas Measurement Technician Leader	1	1	0
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	1	1
	23	26	24

Cemetery Fund

PERSONNEL SCHEDULE Cemeteries	Authorized Positions		
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
<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 2021	Fiscal Year 2022	Fiscal Year 2023
<u>342</u>			
Street Superintendent	0.75	0.75	0.75
Heavy Equipment Operator, Senior	1	1	1
Heavy Equipment Operator	3	3	3
Crew Worker, Senior	3	3	3
Crew Worker	3	3	3
	10.75	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	0
Secretary	0	0	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 2021	Fiscal Year 2022	Fiscal Year 2023
<u>344</u>			
Sanitation Superintendent	1	1	1
Secretary, Senior	0.5	0.5	0.5
Sanitation Equipment Operator Senior	0	1	1
Equipment Operator	4	3	3
Sanitation Worker, Senior	2	2	2
Sanitation Worker	7	7	7
Seasonal Sanitation Worker	3	3	3
	17.5	17.5	17.5

PERSONNEL SCHEDULE Landfill	Authorized Positions		
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
<u>345</u>			
Heavy Equipment Operator	1	1	1
	1	1	1

911 Fund

PERSONNEL SCHEDULE 911	Authorized Positions		
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023
<u>018</u>			
Communications Director	1	1	1
Lead Communications Officer	2	2	2
Communications Officer	13	13	13
On-Call CAD/GIS Programmer	1	1	1
Communications Officer (On-Call)	2	2	2
Secretary	0	0.25	0
	19	19.25	19

City of Henderson, Kentucky
Non-Hazardous: Grade & Salary Ranges
7/1/2022

Grade	Minimum Hourly	Minimum Annual	Midpoint Hourly	Midpoint Annual	Maximum Hourly	Maximum Annual
1	\$ 10.1079	\$ 21,024.51	\$ 12.1299	\$ 25,230.23	\$ 14.6563	\$ 30,485.03
2	10.7063	22,269.08	12.8469	26,721.58	15.5237	32,289.19
3	11.3040	23,512.36	13.5646	28,214.32	16.3911	34,093.39
4	11.9024	24,756.95	14.2822	29,706.97	17.2578	35,896.22
5	12.5001	26,000.20	14.9998	31,199.66	18.1252	37,700.41
6	13.0971	27,242.06	15.7175	32,692.37	18.9913	39,501.89
7	13.6962	28,488.01	16.4351	34,185.09	19.8593	41,307.41
8	14.2932	29,729.91	17.1521	35,676.42	20.7254	43,108.89
9	14.8916	30,974.50	17.8698	37,169.12	21.5928	44,913.09
10	15.4893	32,217.73	18.5874	38,661.83	22.4602	46,717.26
11	16.0876	33,462.30	19.3044	40,153.14	23.3263	48,518.74
12	16.6854	34,705.57	20.0227	41,647.19	24.1937	50,322.93
13	17.2831	35,948.80	20.7397	43,138.56	25.0605	52,125.76
14	17.8814	37,193.40	21.4573	44,631.27	25.9285	53,931.31
15	18.4791	38,436.62	22.1750	46,123.97	26.7940	55,731.45
16	19.0769	39,679.87	22.8920	47,615.32	27.6613	57,535.60
17	19.6752	40,924.47	23.6096	49,108.03	28.5288	59,339.80
18	20.2729	42,167.73	24.3273	50,600.70	29.3961	61,143.96
19	20.8707	43,410.96	25.0449	52,093.41	30.2629	62,946.81
20	21.4684	44,654.19	25.7626	53,586.10	31.1290	64,748.32
21	22.0667	45,898.77	26.4802	55,078.82	31.9970	66,553.83
22	22.6644	47,142.01	27.1972	56,570.16	32.8631	68,355.32
23	23.2621	48,385.26	27.9148	58,062.83	33.7305	70,159.48
24	23.8605	49,629.86	28.6325	59,555.56	34.5979	71,963.67
25	24.4582	50,873.11	29.3495	61,046.89	35.4647	73,766.50
26	25.0566	52,117.67	30.0678	62,540.92	36.3314	75,569.34
27	25.6536	53,359.57	31.0356	64,554.14	37.1982	77,372.18
28	26.2526	54,605.49	31.5024	65,525.00	38.0662	79,177.72
29	26.8497	55,847.40	32.2200	67,017.66	38.9317	80,977.84
30	27.4487	57,093.34	32.9377	68,510.40	39.8004	82,784.75
31	28.0458	58,335.20	33.6547	70,001.74	40.6665	84,586.22
32	28.6441	59,579.81	34.3723	71,494.41	41.5338	86,390.40
33	29.2419	60,823.05	35.0900	72,987.12	42.4006	88,193.23
34	29.8389	62,064.95	35.8076	74,479.83	43.2667	89,994.69
35	30.4379	63,310.89	36.5252	75,972.51	44.1347	91,800.25
36	31.0350	64,552.76	37.2422	77,463.87	45.0015	93,603.06
37	31.6340	65,798.70	37.9605	78,957.93	45.8689	95,407.26
38	32.2311	67,040.60	38.6775	80,449.27	46.7356	97,210.09
39	32.8294	68,285.20	39.3945	81,940.61	47.6024	99,012.93
40	33.4271	69,528.41	40.1128	83,434.67	48.4691	100,815.76
41	34.0248	70,771.66	40.8298	84,926.02	49.3359	102,618.61
42	34.6232	72,016.28	41.5475	86,418.72	50.2039	104,424.14
43	35.2209	73,259.51	42.2651	87,911.42	51.0700	106,225.61
44	35.8193	74,504.10	42.9827	89,404.10	51.9380	108,031.14
45	36.4170	75,747.33	43.6997	90,895.45	52.8041	109,832.62
46	37.0147	76,990.61	44.4174	92,388.15	53.6716	111,636.82
47	37.6124	78,233.82	45.1350	93,880.85	54.5389	113,440.98
48	38.2101	79,477.06	45.8527	95,373.54	55.4044	115,241.15
49	38.8085	80,721.67	46.5703	96,866.25	56.2724	117,046.67
50	39.4062	81,964.89	47.2873	98,357.58	57.1392	118,849.50

Fire Hazardous Duty Grade & Salary Ranges
Effective July 1, 2022

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
HD 1	\$ 20,675.50	\$ 21,366.45	\$ 22,054.02	\$ 22,738.20	\$ 23,425.77	\$ 23,828.17	\$ 24,507.85	\$ 25,193.16	\$ 25,220.21	\$ 25,858.18
HD 2	23,245.43	23,798.86	24,568.71	25,220.21	25,506.51	26,257.20	27,007.89	27,758.58	28,509.27	29,259.95
HD 3	25,363.36	26,208.73	27,054.10	27,899.47	28,744.84	29,590.21	30,435.58	31,280.95	32,126.32	32,971.69
HD 4	28,473.20	29,422.27	30,371.33	31,320.40	32,269.47	33,218.54	34,167.61	35,116.68	36,065.75	37,014.82
HD 5	31,855.80	32,917.59	33,979.37	35,041.16	36,102.94	37,164.73	38,226.51	39,288.30	40,350.08	41,411.87
HD 6	35,510.06	36,693.58	37,877.09	39,060.61	40,244.13	41,427.65	42,611.17	43,794.69	44,978.20	46,161.72
HD 7	39,460.76	40,776.15	42,091.55	43,406.94	44,722.34	46,037.74	47,353.13	48,668.53	49,983.92	51,299.32
HD 8	43,701.13	45,157.42	46,613.71	48,070.01	49,526.30	50,982.59	52,438.88	53,895.17	55,351.46	56,807.75
HD 9	48,268.39	49,876.84	51,485.30	53,093.76	54,702.22	56,310.67	57,919.13	59,527.59	61,136.05	62,744.51
HD 10	53,154.63	54,926.52	56,698.42	58,470.31	60,242.21	62,014.11	63,786.00	65,557.90	67,329.79	69,101.69
HD 11	58,399.30	60,345.91	62,292.51	64,239.12	66,185.73	68,132.33	70,078.94	72,025.54	73,972.15	75,918.76
HD 12	69,997.78	72,331.00	74,664.23	76,997.45	79,330.67	81,663.89	83,997.11	86,330.34	88,663.56	90,996.78
HD 13	83,236.28	86,011.35	88,786.42	91,561.49	94,336.55	97,111.62	99,886.69	102,661.76	105,436.83	108,211.90
HD 14	98,359.39	101,638.30	104,917.21	108,196.12	111,475.03	114,753.94	118,032.85	121,311.76	124,590.66	127,869.57
HD 15	115,698.50	119,555.64	123,412.78	127,269.92	131,127.07	134,984.21	138,841.35	142,698.49	146,555.64	150,412.78

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 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

Fire Captain	Pay Progression
Year 1 (12 months step)	HD 10-Step 8
Year 2 (24 months step)	HD 10-Step 9
Year 4 (12 months step)	HD 10-Step 10
Year 5 (12 months step)	HD 12-Step 1
Year 6 (24 months step)	HD 12-Step 2
Year 8 (24 months step)	HD 12-Step 3
Year 10 (max step)	HD 12-Step 4

Police Hazardous Duty Grade & Salary Ranges
Effective July 1, 2022

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
PHD 1	\$ 24,202.20	\$ 24,866.39	\$ 25,527.32	\$ 26,185.00	\$ 26,845.93	\$ 27,232.74	\$ 27,886.09	\$ 28,544.85	\$ 28,570.86	\$ 29,184.12
PHD 2	26,672.57	27,204.57	27,944.60	28,570.86	28,846.07	29,567.67	30,289.28	31,010.89	31,732.50	32,454.11
PHD 3	28,708.46	29,521.08	30,333.71	31,146.33	31,958.95	32,771.57	33,584.19	34,396.81	35,209.44	36,022.06
PHD 4	31,697.83	32,610.13	33,522.43	34,434.74	35,347.04	36,259.34	37,171.65	38,083.95	38,996.25	39,908.55
PHD 5	34,949.40	35,970.05	36,990.70	38,011.35	39,032.01	40,052.66	41,073.31	42,093.97	43,114.62	44,135.27
PHD 6	38,462.09	39,599.76	40,737.43	41,875.10	43,012.77	44,150.44	45,288.11	46,425.78	47,563.45	48,701.12
PHD 7	42,259.74	43,524.18	44,788.62	46,053.06	47,317.50	48,581.94	49,846.37	51,110.81	52,375.25	53,639.69
PHD 8	46,335.85	47,735.73	49,135.60	50,535.48	51,935.35	53,335.23	54,735.11	56,134.98	57,534.86	58,934.73
PHD 9	50,726.17	52,272.32	53,818.47	55,364.62	56,910.77	58,456.91	60,003.06	61,549.21	63,095.36	64,641.51
PHD 10	55,423.13	57,126.38	58,829.64	60,532.89	62,236.15	63,939.40	65,642.65	67,345.91	69,049.16	70,752.42
PHD 11 *	60,464.63	62,335.83	64,207.02	66,078.22	67,949.42	69,820.61	71,691.81	73,563.01	75,434.20	77,305.40
PHD 12	71,613.80	73,856.63	76,099.47	78,342.31	80,585.14	82,827.98	85,070.81	87,313.65	89,556.48	91,799.32
PHD 13	84,339.45	87,007.02	89,674.58	92,342.15	95,009.72	97,677.28	100,344.85	103,012.41	105,679.98	108,347.54
PHD 14	98,876.71	102,028.60	105,180.49	108,332.38	111,484.26	114,636.15	117,788.04	120,939.93	124,091.82	127,243.70
PHD 15	115,544.12	119,251.84	122,959.56	126,667.29	130,375.01	134,082.73	137,790.45	141,498.17	145,205.89	148,913.61

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

Code	Grade	Classification Title	FLSA
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
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
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
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
0324	12	Account Representative	N
0325	12	Account Representative, Part-time	N
0304	12	Account Technician	N
0326	12	Administrative Clerk	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
4039	13	Traffic Control Supervisor	N
3303	13	Utilities Servicer	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	FLSA
0305	14	Account Technician, Senior	N
1309	14	Communications Officer	N
1307	14	Communications Officer, On Call	N
3013	14	Gas Distribution Technician	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
0392	14	Occupational Tax Technician	N
1308	14	On-Call CAD/GIS Programmer	N
1002	14	Public Safety Officer	N
0063	15	Administrative Secretary	N
0062	15	Benefits Coordinator	N
0067	15	Crime Analyst/Records Technician	N
0063	15	HWU Administrative Assistant	N
4313	15	HWU Utility Locator/Geospatial Technician	N
7006	15	Recreation Facilities Supervisor	E
8100	16	Community Development Specialist	N
4326	16	HWU Maintenance Technician II	N
4207	16	HWU Vehicle Mechanic II	N
0064	16	Legal Secretary	N
4206	16	Vehicle Mechanic	N
0323	17	Assistant Revenue Supervisor	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
4327	18	HWU Maintenance Technician, Senior	N
4355	18	HWU Pretreatment Coordinator	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
4335	20	HWU Maintenance Team Leader	N
0393	20	Purchasing Coordinator	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
0214	22	Network Administrator I	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	FLSA
0511	23	Human Resources Specialist	N
4359	23	HWU Automation Specialist - Lead	N
6107	23	Municipal Facilities Worker III	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
0313	26	Revenue Supervisor	E
3311	26	Utilities Billing Supervisor	E
6109	27	Municipal Facilities Worker, Senior III	N
4106	28	Garage Superintendent	E
4364	28	HWU Systems Manager	N
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
4362	31	HWU Treatment Plant Manager	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
4309	35	HWU Utility System Superintendent	E
0314	36	Accounting Manager	E
0322	38	Assistant Finance Director	E
0229	38	Assistant IT Director	E
4363	38	HWU Treatment Superintendent	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
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, HD12	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

Code	Grade	Classification Title	FLSA
A			
0301	8	Account Clerk	N
0324	12	Account Representative	N
0325	12	Account Representative, Part-time	N
0304	12	Account Technician	N
0305	14	Account Technician, Senior	N
0314	36	Accounting Manager	E
0326	12	Administrative Clerk	N
0063	15	Administrative Secretary	N
0322	38	Assistant Finance Director	E
1110	HD12	Assistant Fire Chief	N
3021	47	Assistant Gas System Director	E
0229	38	Assistant IT Director	E
0323	17	Assistant Revenue Supervisor	N
2			
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
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
0067	15	Crime Analyst/Records Technician	N
6000	5	Custodial Worker	N
D			
1016	PHD13	Deputy Police Chief	E
0321	50	Director, Finance	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
F			
1106	HD10, HD12	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

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	FLSA
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
3013	14	Gas Distribution Technician	N
3105	14	Gas Measurement Technician	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
0511	23	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
4340	17	HWU GIS Analyst	N
4339	32	HWU GIS Manager	E
2310	31	HWU Engineer	E
4331	33	HWU Information System Manager	E
4335	20	HWU Maintenance Team Leader	N
4325	11	HWU Maintenance Technician I	N
4326	16	HWU Maintenance Technician II	N
4327	18	HWU Maintenance Technician, Senior	N
4355	18	HWU Pretreatment Coordinator	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
4364	28	HWU Systems Manager	N
4323	24	HWU Treatment Operator Chief	N
4362	31	HWU Treatment Plant Manager	E
4363	38	HWU Treatment Superintendent	E
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

City of Henderson, Kentucky

Job Classifications & Grades

Code	Grade	Classification Title	FLSA
I			
0209	22	IT Support Specialist	N
0302	11	Inventory Control Technician	N
L			
4007	9	Landscape Technician	N
0064	16	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
0392	14	Occupational Tax Technician	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
1002	14	Public Safety Officer	N
0393	20	Purchasing Coordinator	N
R			
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
0313	26	Revenue Supervisor	E
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

City of Henderson, Kentucky **Job Classifications & Grades**

Code	Grade	Classification Title	FLSA
T			
4039	13	Traffic Control Supervisor	N
4211	17	Transit Mechanic Supervisor	N
3711	31	Transit Superintendent	E
U			
3311	26	Utilities Billing Supervisor	E
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							
	2020 ACTUAL	2021 ACTUAL	2022 PROJECTION	2022 BUDGET	2023 BUDGET	2022 vs. 2023 DIFFERENCE	PERCENT CHANGE
Revenues:							
Taxes	\$ 21,344,527	\$ 23,238,174	\$ 24,659,332	\$ 22,845,500	\$ 24,991,300	\$ 2,145,800	9.4%
Service Charges & Fees	396,991	364,029	570,725	426,300	565,300	139,000	32.6%
Fines	15,905	12,065	7,760	18,000	18,000	-	0.0%
Licenses & Permits	74,550	70,041	85,481	81,100	87,300	6,200	7.6%
Rents & Concessions	84,802	85,510	122,327	95,800	86,800	(9,000)	-9.4%
Sales of Surplus Property	135,652	17,945	9,883	21,000	21,000	-	0.0%
Interest	420,459	125,082	35,060	12,400	36,400	24,000	193.5%
Federal Grants	1,414,929	1,575,382	1,608,604	1,576,700	20,700	(1,556,000)	-98.7%
State Grants and Aid	757,506	635,064	657,983	821,500	717,500	(104,000)	-12.7%
Local Reimbursement	2,949,276	3,166,627	3,198,405	3,158,000	3,387,000	229,000	7.3%
Other	404,945	117,036	136,219	82,000	80,000	(2,000)	-2.4%
In Lieu of Tax Payments	3,133,049	3,187,358	3,238,221	3,234,700	3,538,700	304,000	9.4%
Total Revenue	\$ 31,132,591	\$ 32,594,313	\$ 34,330,000	\$ 32,373,000	\$ 33,550,000	\$ 1,177,000	3.6%
Expenditures:							
Personnel Services	\$ 19,172,312	\$ 19,318,891	\$ 20,921,760	\$ 22,098,530	\$ 23,489,520	\$ 1,390,990	6.3%
Supplies	664,249	784,213	985,037	936,900	1,156,210	219,310	23.4%
Maintenance	830,808	1,257,819	1,580,873	1,528,700	1,398,320	(130,380)	-8.5%
Services	2,525,561	2,881,273	3,264,644	3,489,740	3,279,140	(210,600)	-6.0%
Sundry	562,283	328,888	375,782	421,040	384,390	(36,650)	-8.7%
Capital	780,113	882,023	235,643	656,000	1,405,790	749,790	114.3%
Transfers	4,494,206	4,594,416	4,866,261	6,191,090	5,336,630	(854,460)	-13.8%
Total Expenditures	\$ 29,029,532	\$ 30,047,523	\$ 32,230,000	\$ 35,322,000	\$ 36,450,000	\$ 1,128,000	3.2%
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,103,059	\$ 2,546,790	\$ 2,100,000	\$ (2,949,000)	\$ (2,900,000)		
Fund Balance 7/1	\$ 8,975,382	\$ 11,078,441	\$ 13,625,231	\$ 13,625,231	\$ 15,725,231		
Fund Balance 6/30	\$ 11,078,441	\$ 13,625,231	\$ 15,725,231	\$ 10,676,231	\$ 12,825,231		

GAS FUND REVENUE AND EXPENSE SUMMARY							
	2020 ACTUAL	2021 ACTUAL	2022 PROJECTION	2022 BUDGET	2023 BUDGET	2022 vs. 2023 DIFFERENCE	PERCENT CHANGE
Revenues:							
Gas Sales	\$ 11,619,202	\$ 13,422,335	\$ 20,520,000	\$ 20,520,000	\$ 22,650,000	\$ 2,130,000	10.4%
Penalties	61,777	60,916	60,000	50,000	50,000	-	0.0%
Service / Main Lines	7,483	32,415	6,000	4,000	4,000	-	0.0%
Service Charges	7,375	9,935	8,000	6,000	6,000	-	0.0%
Interest	192,643	76,318	50,000	55,000	55,000	-	0.0%
Other	118,121	570,513	80,700	1,503,000	4,601,000	3,098,000	206.1%
Sale of Surplus Property	2,706	63	5,900	2,000	2,000	-	0.0%
PEAK Rebate	570,831	828,417	650,000	650,000	550,000	(100,000)	-15.4%
Total Revenue	\$ 12,581,029	\$ 15,004,612	\$ 21,380,600	\$ 22,790,000	\$ 27,918,000	\$ 5,128,000	22.5%
Expenditures:							
Personnel Services	\$ 2,328,047	\$ 2,292,212	\$ 2,009,646	\$ 2,167,420	\$ 2,243,930	\$ 76,510	3.5%
Cost of Natural Gas	7,178,038	8,742,656	13,900,000	15,875,000	17,050,000	1,175,000	7.4%
Supplies	77,216	76,472	101,327	110,960	135,270	24,310	21.9%
Maintenance	377,674	226,258	349,050	522,220	673,320	151,100	28.9%
Services	210,970	143,080	168,875	333,340	305,640	(27,700)	-8.3%
Sundry	2,800,282	2,683,665	2,760,291	2,532,060	2,581,840	49,780	2.0%
Capital	8,615	77,439	3,995,500	1,815,000	3,530,000	1,715,000	94.5%
Transfers	181,769	179,251	179,898	178,000	180,000	2,000	1.1%
Total Expenditures	\$ 13,162,611	\$ 14,421,033	\$ 23,464,587	\$ 23,534,000	\$ 26,700,000	\$ 3,166,000	13.5%
Excess (Deficiency) of Revenues Over Expenditures	\$ (581,582)	\$ 583,579	\$ (2,083,987)	\$ (744,000)	\$ 1,218,000		
Fund Balance 7/1	\$ 5,227,078	\$ 4,645,496	\$ 5,229,075	\$ 5,229,075	\$ 3,145,088		
Fund Balance 6/30	\$ 4,645,496	\$ 5,229,075	\$ 3,145,088	\$ 4,485,075	\$ 4,363,088		

PUBLIC WAY IMPROVEMENT FUND REVENUE AND EXPENSE SUMMARY							
	2020 ACTUAL	2021 ACTUAL	2022 PROJECTION	2022 BUDGET	2023 BUDGET	2022 vs. 2023 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 591	\$ 178	\$ 162	\$ -	\$ -	\$ -	N/A
Municipal Aid	545,949	550,549	566,543	566,000	618,000	52,000	9.2%
Local Gov't Economic Assist.	35,572	12,549	12,862	13,000	13,000	-	0.0%
Henderson Water Utility	146,676	112,506	82,448	90,000	100,000	10,000	11.1%
Miscellaneous	9,884	9,658	5,713	6,000	6,000	-	0.0%
Transfer from General	1,081,000	754,000	1,116,000	1,261,000	1,428,000	167,000	13.2%
Total Revenue	\$ 1,819,672	\$ 1,439,440	\$ 1,783,728	\$ 1,936,000	\$ 2,165,000	\$ 229,000	11.8%
Expenditures:							
Personnel Services	\$ 675,926	\$ 713,057	\$ 758,772	\$ 765,560	\$ 819,040	\$ 53,480	7.0%
Supplies	51,789	65,042	82,328	88,560	112,500	23,940	27.0%
Maintenance	655,157	949,455	923,237	1,058,500	1,210,500	152,000	14.4%
Services	3,077	4,342	3,730	5,930	6,540	610	10.3%
Sundry	29,231	19,112	14,925	17,450	16,420	(1,030)	-5.9%
Total Expenditures	\$ 1,415,180	\$ 1,751,008	\$ 1,782,992	\$ 1,936,000	\$ 2,165,000	\$ 229,000	11.8%
Excess (Deficiency) of Revenues Over Expenditures	\$ 404,492	\$ (311,568)	\$ 736	\$ -	\$ -		
Fund Balance 7/1	\$ (365,664)	\$ 38,828	\$ (272,740)	\$ (272,740)	\$ (272,004)		
Fund Balance 6/30	\$ 38,828	\$ (272,740)	\$ (272,004)	\$ (272,740)	\$ (272,004)		

SANITATION FUND REVENUE AND EXPENSE SUMMARY							
	2020 ACTUAL	2021 ACTUAL	2022 PROJECTION	2022 BUDGET	2023 BUDGET	2022 vs. 2023 DIFFERENCE	PERCENT CHANGE
Revenues:							
Collection Fees	\$ 3,321,470	\$ 3,249,301	\$ 3,111,161	\$ 3,168,000	\$ 3,140,000	\$ (28,000)	-0.9%
Transfer Station Fees	322,070	743,585	1,644,300	481,000	1,848,000	1,367,000	284.2%
Recycling Fees	28,499	-	-	-	-	-	N/A
Interest	109,836	32,591	4,758	15,000	5,000	(10,000)	-66.7%
Sale of Scrap and Equipment	54,367	7,782	9,408	-	-	-	N/A
Revenue from County	111,480	114,264	117,120	117,000	120,000	3,000	2.6%
Other	9,661	11,016	8,372	7,000	7,000	-	0.0%
Total Revenue	\$ 3,957,383	\$ 4,158,539	\$ 4,895,119	\$ 3,788,000	\$ 5,120,000	\$ 1,332,000	35.2%
Expenditures:							
Personnel Services	\$ 1,338,007	\$ 1,109,322	\$ 1,003,469	\$ 1,095,870	\$ 1,149,880	\$ 54,010	4.9%
Supplies	60,987	45,480	84,166	74,680	119,930	45,250	60.6%
Maintenance	110,223	76,862	71,841	94,140	100,690	6,550	7.0%
Services	2,060,691	2,444,858	2,475,199	2,482,350	2,766,780	284,430	11.5%
Sundry	209,355	124,857	152,498	17,960	52,720	34,760	193.5%
Capital	-	-	-	-	170,000	170,000	N/A
Transfers	98,873	104,219	97,855	104,000	105,000	1,000	1.0%
Total Expenditures	\$ 3,878,136	\$ 3,905,598	\$ 3,885,028	\$ 3,869,000	\$ 4,465,000	\$ 596,000	15.4%
Excess (Deficiency) of Revenues Over Expenditures	\$ 79,247	\$ 252,941	\$ 1,010,091	\$ (81,000)	\$ 655,000		
Fund Balance 7/1	\$ (1,689,764)	\$ (1,610,517)	\$ (1,357,576)	\$ (1,357,576)	\$ (347,485)		
Fund Balance 6/30	\$ (1,610,517)	\$ (1,357,576)	\$ (347,485)	\$ (1,438,576)	\$ 307,515		

HART FUND REVENUE AND EXPENSE SUMMARY							
	2020 ACTUAL	2021 ACTUAL	2022 PROJECTION	2022 BUDGET	2023 BUDGET	2022 vs. 2023 DIFFERENCE	PERCENT CHANGE
Revenues:							
Bus Fares	\$ 25,473	\$ 16,393	\$ 17,160	\$ 17,000	\$ 17,000	\$ -	0.0%
FTA Grant	1,042,930	843,139	1,001,291	1,175,800	1,062,000	(113,800)	-9.7%
State Grant	52,600	55,658	48,625	57,100	57,900	800	1.4%
Local Share (General Fund)	677,000	424,246	219,000	286,000	537,000	251,000	87.8%
Interest	1,083	616	936	-	-	-	N/A
Other	6,585	9,812	6,836	4,100	4,100	-	0.0%
Total Revenue	\$ 1,805,671	\$ 1,349,864	\$ 1,293,848	\$ 1,540,000	\$ 1,678,000	\$ 138,000	9.0%
Expenditures:							
Personnel Services	\$ 937,522	\$ 927,110	\$ 914,458	\$ 1,116,130	\$ 1,196,390	\$ 80,260	7.2%
Supplies	68,407	49,789	88,327	109,680	91,080	(18,600)	-17.0%
Maintenance	32,923	38,012	37,950	59,800	59,150	(650)	-1.1%
Services	182,036	167,876	177,830	190,460	208,630	18,170	9.5%
Sundry	34,172	34,232	30,904	28,930	32,750	3,820	13.2%
Capital	141,380	72,681	44,000	35,000	90,000	55,000	157.1%
Total Expenditures	\$ 1,396,440	\$ 1,289,700	\$ 1,293,469	\$ 1,540,000	\$ 1,678,000	\$ 138,000	9.0%
Excess (Deficiency) of Revenues Over Expenditures	\$ 409,231	\$ 60,164	\$ 379	\$ -	\$ -		
Fund Balance 7/1	\$ 163,614	\$ 572,845	\$ 633,009	\$ 633,009	\$ 633,388		
Fund Balance 6/30	\$ 572,845	\$ 633,009	\$ 633,388	\$ 633,009	\$ 633,388		

EMERGENCY COMMUNICATIONS FUND REVENUE AND EXPENSE SUMMARY							
	2020 ACTUAL	2021 ACTUAL	2022 PROJECTION	2022 BUDGET	2023 BUDGET	2022 vs. 2023 DIFFERENCE	PERCENT CHANGE
Revenues:							
911 Telephone Revenue	\$ 454,947	\$ 638,619	\$ 640,704	\$ 645,700	\$ 645,700	\$ -	0.0%
911 Wireless Revenue	214,165	284,769	295,338	288,300	295,300	7,000	2.4%
Transfer from General	438,000	203,000	410,000	540,000	627,000	87,000	16.1%
Revenue from County	151,838	71,069	136,000	175,000	209,000	34,000	19.4%
Other	-	798	-	-	-	-	N/A
Interest	440	204	95	-	-	-	N/A
Total Revenue	\$ 1,259,390	\$ 1,198,459	\$ 1,482,137	\$ 1,649,000	\$ 1,777,000	\$ 128,000	7.8%
Expenditures:							
Personnel Services	\$ 1,038,835	\$ 1,017,055	\$ 1,118,376	\$ 1,177,020	\$ 1,230,010	\$ 52,990	4.5%
Supplies	6,594	13,848	14,475	15,700	17,400	1,700	10.8%
Maintenance	153,402	156,199	294,000	321,200	331,680	10,480	3.3%
Services	62,667	38,265	55,273	135,080	62,370	(72,710)	-53.8%
Capital	-	-	-	-	135,540	135,540	N/A
Total Expenditures	\$ 1,261,498	\$ 1,225,367	\$ 1,482,124	\$ 1,649,000	\$ 1,777,000	\$ 128,000	7.8%
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,108)	\$ (26,908)	\$ 13	\$ -	\$ -		
Fund Balance 7/1	\$ 75,841	\$ 73,733	\$ 46,825	\$ 46,825	\$ 46,838		
Fund Balance 6/30	\$ 73,733	\$ 46,825	\$ 46,838	\$ 46,825	\$ 46,838		

CIVIL SERVICE PENSION FUND REVENUE AND EXPENSE SUMMARY							
	2020 ACTUAL	2021 ACTUAL	2022 PROJECTION	2022 BUDGET	2023 BUDGET	2022 vs. 2023 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest (Net of Trustee Fees)	\$ 12	\$ 4	\$ 3	\$ -	\$ -	\$ -	N/A
Employee Contributions	2,836	2,394	2,495	3,000	3,000	-	0.0%
Employer Match	2,836	2,394	2,495	3,000	3,000	-	0.0%
Transfer from General	87,000	78,000	75,000	82,000	79,000	(3,000)	-3.7%
Total Revenues	\$ 92,684	\$ 82,878	\$ 80,064	\$ 88,000	\$ 85,000	\$ (3,000)	-3.4%
Expenditures:							
Pension Benefits	\$ 72,571	\$ 73,089	\$ 72,601	\$ 76,800	\$ 69,000	\$ (7,800)	-10.2%
Health Benefits	15,731	8,170	6,817	10,800	11,700	900	8.3%
Other	3,599	-	100	400	4,300	3,900	975.0%
Total Expenditures	\$ 91,901	\$ 81,259	\$ 79,518	\$ 88,000	\$ 85,000	\$ (3,000)	-3.4%
Excess (Deficiency) of Revenues Over Expenditures	\$ 783	\$ 1,619	\$ 546	\$ -	\$ -		
Fund Balance 7/1	\$ (1,532)	\$ (749)	\$ 870	\$ 870	\$ 1,416		
Fund Balance 6/30	\$ (749)	\$ 870	\$ 1,416	\$ 870	\$ 1,416		

POLICE & FIRE PENSION FUND REVENUE AND EXPENSE SUMMARY							
	2020 ACTUAL	2021 ACTUAL	2022 PROJECTION	2022 BUDGET	2023 BUDGET	2022 vs. 2023 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest (Net of Trustee Fees)	\$ 16	\$ 4	\$ 2	\$ -	\$ -	\$ -	N/A
Transfer from General	354,000	332,000	319,000	354,000	327,000	(27,000)	-7.6%
Total Revenues	\$ 354,016	\$ 332,347	\$ 319,002	\$ 354,000	\$ 327,000	\$ (27,000)	-7.6%
Expenditures:							
Pension Benefits	\$ 308,731	\$ 293,443	\$ 276,821	\$ 301,700	\$ 278,200	\$ (23,500)	-7.8%
Other	4,284	200	500	500	5,500	5,000	1000.0%
Health Insurance Benefits	41,074	39,770	40,911	51,800	43,300	(8,500)	-16.4%
Total Expenditures	\$ 354,089	\$ 333,413	\$ 318,232	\$ 354,000	\$ 327,000	\$ (27,000)	-7.6%
Excess (Deficiency) of Revenues Over Expenditures	\$ (73)	\$ (1,066)	\$ 770	\$ -	\$ -		
Fund Balance 7/1	\$ (3,627)	\$ (3,700)	\$ (4,766)	\$ (4,766)	\$ (3,996)		
Fund Balance 6/30	\$ (3,700)	\$ (4,766)	\$ (3,996)	\$ (4,766)	\$ (3,996)		

HEALTH INSURANCE FUND REVENUE AND EXPENSE SUMMARY							
	2020 ACTUAL	2021 ACTUAL	2022 PROJECTION	2022 BUDGET	2023 BUDGET	2022 vs. 2023 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 7,884	\$ 2,637	\$ 2,193	\$ 5,030	\$ 1,910	\$ (3,120)	-62.0%
Employee Contributions	399,075	396,501	425,165	387,000	462,000	75,000	19.4%
Premiums - Water	1,419,351	1,380,700	1,371,118	1,628,640	1,712,160	83,520	5.1%
Premiums - Power & Light	738,479	753,066	755,678	767,520	806,880	39,360	5.1%
Premiums - 911	231,230	230,960	207,077	285,480	295,200	9,720	3.4%
Premiums - DSC	314,440	271,670	273,600	299,520	314,880	15,360	5.1%
Premiums - General Fund	4,246,777	3,581,000	3,604,635	4,285,330	4,478,850	193,520	4.5%
Premiums - Gas Fund	436,430	426,587	398,557	468,000	492,000	24,000	5.1%
Premiums - HART	215,093	216,000	200,043	243,360	255,840	12,480	5.1%
Premiums - PWI	170,733	168,180	198,774	201,240	211,560	10,320	5.1%
Premiums - Cemetery Fund	66,980	72,000	57,725	74,880	78,720	3,840	5.1%
Total Revenue	\$ 8,246,472	\$ 7,499,301	\$ 7,494,565	\$ 8,646,000	\$ 9,110,000	\$ 464,000	5.4%
Expenditures:							
Administration Expense	\$ 798,999	\$ 959,596	\$ 1,122,312	\$ 1,002,000	\$ 1,300,000	\$ 298,000	29.7%
Health Clinic	58,000	175,207	226,415	236,600	236,000	(600)	-0.3%
Insurance Benefits	5,792,830	7,039,912	6,469,245	7,407,400	7,104,000	(303,400)	-4.1%
Total Expenditures	\$ 6,649,829	\$ 8,174,715	\$ 7,817,972	\$ 8,646,000	\$ 8,640,000	\$ (6,000)	-0.1%
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,596,643	\$ (675,414)	\$ (323,407)	\$ -	\$ 470,000		
Fund Balance 7/1	\$ (899,658)	\$ 696,985	\$ 21,571	\$ 21,571	\$ (301,836)		
Fund Balance 6/30	\$ 696,985	\$ 21,571	\$ (301,836)	\$ 21,571	\$ 168,164		

HEALTH REIMBURSEMENT ARRANGEMENT REVENUE AND EXPENSE SUMMARY							
	2020 ACTUAL	2021 ACTUAL	2022 PROJECTION	2022 BUDGET	2023 BUDGET	2022 vs. 2023 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 558	\$ 150	\$ 202	\$ -	\$ -	\$ -	N/A
Transfers	380,000	330,000	285,000	340,000	250,000	(90,000)	-26.5%
Total Revenue	380,558	330,150	285,202	340,000	250,000	(90,000)	-26.5%
Expenditures:							
Sundry Charges Total	\$ 367,122	\$ 331,774	\$ 284,521	\$ 340,000	\$ 250,000	\$ (90,000)	-26.5%
Total Expenditures	\$ 367,122	\$ 331,774	\$ 284,521	\$ 340,000	\$ 250,000	\$ (90,000)	-26.5%
Excess (Deficiency) of Revenues Over Expenditures	\$ 13,436	\$ (1,624)	\$ 681	\$ -	\$ -		
Fund Balance 7/1	\$ 7,281	\$ 20,717	\$ 19,093	\$ 19,093	\$ 19,774		
Fund Balance 6/30	\$ 20,717	\$ 19,093	\$ 19,774	\$ 19,093	\$ 19,774		

TOURISM COMMISSION REVENUE AND EXPENSE SUMMARY							
	2020 ACTUAL	2021 ACTUAL	2022 PROJECTION	2022 BUDGET	2023 BUDGET	2022 vs. 2023 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 40	\$ 9	\$ 8	\$ -	\$ -	\$ -	N/A
Taxes	148,919	154,108	186,293	169,000	205,000	36,000	21.3%
Total Revenue	148,959	154,117	186,301	169,000	205,000	36,000	21.3%
Expenditures:							
Transfers	\$ 155,846	\$ 154,117	\$ 186,293	\$ 169,000	\$ 205,000	\$ 36,000	21.3%
Total Expenditures	\$ 155,846	\$ 154,117	\$ 186,293	\$ 169,000	\$ 205,000	\$ 36,000	21.3%
Excess (Deficiency) of Revenues Over Expenditures	\$ (6,887)	\$ -	\$ 8	\$ -	\$ -		
Fund Balance 7/1	\$ 6,889	\$ 2	\$ 2	\$ 2	\$ 10		
Fund Balance 6/30	\$ 2	\$ 2	\$ 10	\$ 2	\$ 10		

COMMUNITY DEVELOPMENT BLOCK GRANT FUND REVENUE AND EXPENSE SUMMARY							
	2020 ACTUAL	2021 ACTUAL	2022 PROJECTION	2022 BUDGET	2023 BUDGET	2022 vs. 2023 DIFFERENCE	PERCENT CHANGE
Revenues:							
Comm. Develop. Block Grant	\$ 44,086	\$ 250,999	\$ 849,814	\$ 787,000	\$ 784,000	\$ (3,000)	-0.4%
Total Revenue	\$ 44,086	\$ 250,999	\$ 849,814	\$ 787,000	\$ 784,000	\$ (3,000)	-0.4%
Expenditures:							
Acquisition	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 3,000	\$ (2,000)	-40.0%
Rehabilitation	-	69,730	227,028	607,720	366,996	(240,724)	-39.6%
Administration	12,428	42,632	51,187	50,450	51,187	737	1.5%
Public Facilities	31,658	60,000	-	86,000	110,957	24,957	29.0%
Public Services	-	78,637	566,599	37,830	251,860	214,030	565.8%
Total Expenditures	\$ 44,086	\$ 250,999	\$ 849,814	\$ 787,000	\$ 784,000	\$ (3,000)	-0.4%
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance 6/30	\$ -	\$ -	\$ -	\$ -	\$ -		

POLICE INVESTIGATION FUND REVENUE AND EXPENSE SUMMARY							
	2020 ACTUAL	2021 ACTUAL	2022 PROJECTION	2022 BUDGET	2023 BUDGET	2022 vs. 2023 DIFFERENCE	PERCENT CHANGE
Revenues:							
Sale of Equipment	\$ 2,323	\$ 11,294	\$ -	\$ -	\$ -	\$ -	N/A
Interest	11,531	674	-	-	-	-	N/A
Investigation Income	59,931	12,487	-	71,000	93,000	22,000	31.0%
Total Revenue	\$ 73,785	\$ 47,372	\$ -	\$ 71,000	\$ 93,000	\$ 22,000	31.0%
Expenditures:							
Supplies	\$ 4,815	\$ 39,847	\$ 18,051	\$ 7,000	\$ 20,000	\$ 13,000	185.7%
Special Services	13,616	14,309	9,790	64,000	73,000	9,000	14.1%
Capital	28,897	7,000	-	-	-	-	N/A
Total Expenditures	\$ 47,328	\$ 61,156	\$ 27,841	\$ 71,000	\$ 93,000	\$ 22,000	31.0%
Excess (Deficiency) of Revenues Over Expenditures	\$ 26,457	\$ (13,784)	\$ (27,841)	\$ -	\$ -		
Fund Balance 7/1	\$ 67,904	\$ 94,361	\$ 80,577	\$ 80,577	\$ 52,736		
Fund Balance 6/30	\$ 94,361	\$ 80,577	\$ 52,736	\$ 80,577	\$ 52,736		

CEMETERY FUND REVENUE AND EXPENSE SUMMARY							
	2020 ACTUAL	2021 ACTUAL	2022 PROJECTION	2022 BUDGET	2023 BUDGET	2022 vs. 2023 DIFFERENCE	PERCENT CHANGE
Revenues:							
Sales	\$ 246,005	\$ 335,106	\$ 300,773	\$ 255,700	\$ 298,000	\$ 42,300	16.5%
Taxable Sales	2,404	3,025	2,400	2,300	2,000	(300)	-13.0%
Interest	93	56	128	-	-	-	N/A
Transfer from General	211,000	107,000	182,000	254,000	257,000	3,000	1.2%
Total Revenues	\$ 459,502	\$ 445,187	\$ 485,301	\$ 512,000	\$ 557,000	\$ 45,000	8.8%
Expenditures:							
Personnel Services	\$ 283,891	\$ 297,384	\$ 261,894	\$ 306,740	\$ 317,430	\$ 10,690	3.5%
Supplies	13,370	12,946	16,574	17,480	20,870	3,390	19.4%
Maintenance	20,678	24,168	20,500	18,250	23,000	4,750	26.0%
Services	112,687	121,935	180,790	164,630	189,850	25,220	15.3%
Sundry	10,518	4,668	5,315	4,900	5,850	950	19.4%
Total Expenditures	\$ 441,144	\$ 461,101	\$ 485,073	\$ 512,000	\$ 557,000	\$ 45,000	8.8%
Excess (Deficiency) of Revenues Over Expenditures	\$ 18,358	\$ (15,914)	\$ 228	\$ -	\$ -		
Fund Balance 7/1	\$ (10,777)	\$ 7,581	\$ (8,333)	\$ (8,333)	\$ (8,105)		
Fund Balance 6/30	\$ 7,581	\$ (8,333)	\$ (8,105)	\$ (8,333)	\$ (8,105)		

BOND FUND REVENUE AND EXPENSE SUMMARY							
	2020 ACTUAL	2021 ACTUAL	2022 PROJECTION	2022 BUDGET	2023 BUDGET	2022 vs. 2023 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 3,467	\$ 489	\$ -	\$ -	\$ -	\$ -	N/A
HMPL Contribution	-	-	167,573	168,000	528,000	360,000	214.3%
Other	-	14,017	-	-	-	-	N/A
Tax Revenue	-	89	-	-	-	-	N/A
HWU Contribution	799,791	749,785	1,127,491	1,036,000	709,500	(326,500)	-31.5%
Transfer from General	1,333,000	1,393,000	2,231,000	4,128,000	1,067,000	(3,061,000)	-74.2%
Transfer from Gas	181,769	179,251	179,898	178,000	180,000	2,000	1.1%
Transfer from Sanitation	98,873	104,219	97,855	104,000	105,000	1,000	1.0%
Transfer from Construction	2,354,090	2,411,671	2,866,615	2,465,000	2,952,500	487,500	19.8%
Total Revenue	\$ 4,770,990	\$ 4,852,521	\$ 6,670,432	\$ 8,079,000	\$ 5,542,000	\$ (2,537,000)	-31.4%
Expenditures:							
Interest	\$ 1,240,456	\$ 1,247,539	\$ 1,334,559	\$ 1,441,000	\$ 1,637,000	\$ 196,000	13.6%
Bonds	3,530,000	3,605,000	5,335,000	5,320,000	3,905,000	(1,415,000)	-26.6%
Total Expenditures	\$ 4,770,456	\$ 4,852,539	\$ 6,669,559	\$ 6,761,000	\$ 5,542,000	\$ (1,219,000)	-18.0%
Excess (Deficiency) of Revenues Over Expenditures	\$ 534	\$ (18)	\$ 873	\$ 1,318,000	\$ -		
Fund Balance 7/1	\$ 466	\$ 1,000	\$ 982	\$ 982	\$ 1,854		
Fund Balance 6/30	\$ 1,000	\$ 982	\$ 1,854	\$ 1,318,982	\$ 1,854		

CONSTRUCTION FUND REVENUE AND EXPENSE SUMMARY							
	2020 ACTUAL	2021 ACTUAL	2022 PROJECTION	2022 BUDGET	2023 BUDGET	2022 vs. 2023 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 8,387	\$ 20,466	\$ 107,721	\$ 12,000	\$ -	\$ (12,000)	-100.0%
Federal Grant	465,508	271,541	2,360,627	5,584,000	-	(5,584,000)	-100.0%
State Grant	17,192	-	-	148,000	3,205,000	3,057,000	2065.5%
Donations	-	15,000	-	-	-	-	N/A
Bond or Loan Proceeds	-	9,998,712	22,500,000	-	-	-	N/A
Transfers from General	286,000	1,245,000	232,000	601,000	943,000	342,000	56.9%
Total Revenue	\$ 777,087	\$ 11,565,719	\$ 25,200,348	\$ 6,345,000	\$ 4,148,000	\$ (2,197,000)	-34.6%
Expenditures:							
Bond Issuance Costs	\$ -	\$ 162,767	\$ 297,854	\$ -	\$ -	\$ -	N/A
Maintenance	37,078	25,703	-	30,300	-	(30,300)	-100.0%
Sundry	43,789	67,635	1,593,156	5,433,000	-	(5,433,000)	-100.0%
Equipment	291,681	320,869	-	-	-	-	N/A
Street	642,820	81,330	92,254	356,700	3,938,000	3,581,300	1004.0%
Public Works Building	-	54,065	-	-	-	-	N/A
Land Acquisition	-	980,750	5,057,282	7,326,000	3,003,000	(4,323,000)	-59.0%
Other Buildings	187,832	46,147	4,742	2,115,000	2,115,000	-	0.0%
Riverfront Improvements	24,966	12,003	128,408	151,000	-	(151,000)	-100.0%
Drainage Improvements	-	-	-	10,000	10,000	-	0.0%
Transfer to General Fund	8,915	17,190	107,721	12,000	-	(12,000)	-100.0%
Transfer to Bond Fund	2,354,090	2,411,671	8,330,422	-	-	-	N/A
Total Expenditures	\$ 3,591,171	\$ 4,180,130	\$ 15,611,839	\$ 15,434,000	\$ 9,066,000	\$ (6,368,000)	-41.3%
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,814,084)	\$ 7,385,589	\$ 9,588,509	\$ (9,089,000)	\$ (4,918,000)		
Fund Balance 7/1	\$ 33,323,154	\$ 30,509,070	\$ 37,894,659	\$ 37,894,659	\$ 47,483,168		
Fund Balance 6/30	\$ 30,509,070	\$ 37,894,659	\$ 47,483,168	\$ 28,805,659	\$ 42,565,168		

ALL FUNDS REVENUE AND EXPENSE SUMMARY							
	2020 ACTUAL	2021 ACTUAL	2022 PROJECTION	2022 BUDGET	2023 BUDGET	2022 vs. 2023 DIFFERENCE	PERCENT CHANGE
Revenues:							
Taxes	\$ 21,493,446	\$ 23,392,800	\$ 24,845,696	\$ 23,014,500	\$ 25,196,300	\$ 2,181,800	9.5%
Gas Sales	11,619,202	13,422,335	20,520,000	20,520,000	22,650,000	2,130,000	10.4%
Service Charges & Fees	4,770,990	5,306,631	6,287,388	5,032,300	6,517,300	1,485,000	29.5%
Fines	15,905	12,065	7,760	18,000	18,000	-	0.0%
Licenses & Permits	74,550	70,041	85,481	81,100	87,300	6,200	7.6%
Rents & Concessions	84,802	85,510	122,327	95,800	86,800	(9,000)	-9.4%
Interest	757,040	259,478	201,268	99,430	98,310	(1,120)	-1.1%
Federal Grants	2,967,453	2,963,978	5,820,336	9,123,500	1,866,700	(7,256,800)	-79.5%
State Grants	1,408,819	1,253,820	1,286,013	1,605,600	4,611,400	3,005,800	187.2%
Local Reimbursement	3,359,270	3,479,466	3,533,973	3,540,000	3,816,000	276,000	7.8%
Other	2,097,422	2,458,589	1,712,359	3,051,100	6,186,100	3,135,000	102.7%
Transfers	16,121,036	15,411,335	16,575,639	20,050,970	18,636,090	(1,414,880)	-7.1%
In Lieu of Tax Payments	3,133,049	3,187,358	3,238,221	3,234,700	3,538,700	304,000	9.4%
Total Revenue	\$ 67,902,984	\$ 81,302,118	\$ 106,736,460	\$ 89,467,000	\$ 93,309,000	\$ 3,842,000	4.3%
Expenditures:							
Personnel Services	\$ 26,212,647	\$ 26,089,503	\$ 27,385,525	\$ 29,168,370	\$ 30,848,400	\$ 1,680,030	5.8%
Insurance Benefits	6,159,952	7,371,686	6,753,766	7,747,400	7,354,000	(393,400)	-5.1%
Cost of Natural Gas	7,178,038	8,742,656	13,900,000	15,875,000	17,050,000	1,175,000	7.4%
Bond Payments	4,770,456	4,852,539	6,669,559	6,761,000	5,542,000	(1,219,000)	-18.0%
Supplies	947,427	1,087,637	1,390,285	1,360,960	1,673,260	312,300	22.9%
Maintenance	2,217,943	2,754,476	3,277,451	3,633,110	3,796,660	163,550	4.5%
Services	6,036,187	6,950,941	7,685,458	8,105,030	8,437,750	332,720	4.1%
Sundry	3,733,716	3,676,823	6,080,539	9,242,340	3,857,970	(5,384,370)	-58.3%
Capital	2,106,304	2,534,307	9,557,829	12,464,700	14,397,330	1,932,630	15.5%
Transfers	7,293,699	7,460,864	13,768,450	6,654,090	5,826,630	(827,460)	-12.4%
Total Expenditures	\$ 66,656,369	\$ 71,521,432	\$ 96,468,862	\$ 101,012,000	\$ 98,784,000	\$ (2,228,000)	-2.2%
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,247,506	\$ 9,784,386	\$ 10,267,599	\$ (11,545,000)	\$ (5,475,000)		
Fund Balance 7/1	\$ 44,876,587	\$ 46,124,093	\$ 55,908,479	\$ 55,908,479	\$ 66,176,078		
Fund Balance 6/30	\$ 46,124,093	\$ 55,908,479	\$ 66,176,078	\$ 44,363,479	\$ 60,701,078		

CITY OF HENDERSON, KY REVENUE FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Amended Budget	2023 Proposed Budget	% Change
Fund 10 - General Fund							
31 Taxes							
3100	Current Property Tax	\$ 6,960,463	\$ 7,033,628	\$ 7,176,930	\$ 7,088,800	\$ 7,184,000	1.3%
3101	Vehicle Property Tax	665,180	806,098	835,155	716,000	800,000	11.7%
3102	Property Tax Discount	(60,809)	(63,526)	(59,837)	(63,300)	(62,300)	N/A
3104	Omitted Tangible Tax	29,507	14,485	46,348	36,000	36,000	0.0%
3105	Delinquent Property Tax	76,794	108,443	113,117	78,000	78,000	0.0%
3110	Penalty & Interest	37,243	50,218	39,019	38,500	38,500	0.0%
3115	Franchise Tax	647,166	694,133	688,587	656,000	656,000	0.0%
3121	Bank Deposits	162,598	188,232	208,971	194,000	210,000	8.2%
3125	Insurance Tax	5,520,883	6,038,724	6,389,242	6,036,700	6,515,100	7.9%
3130	Net Profits Tax	920,997	1,418,172	1,557,876	1,160,000	1,710,000	47.4%
3133	Co. Payroll Tax	8,242	-	-	-	-	N/A
3135	Payroll Tax	6,422,101	6,989,739	7,697,805	6,950,800	7,872,000	13.3%
3136	1% Rebate Program	(45,838)	(40,172)	(33,881)	(46,000)	(46,000)	N/A
3150	In Lieu of Tax - Housing	38,325	42,634	43,497	40,000	44,000	10.0%
3151	In Lieu of Tax - Electric	1,244,724	1,244,724	1,244,724	1,244,700	1,244,700	0.0%
3152	In Lieu of Tax - Gas	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	0.0%
3153	In Lieu of Tax - Water	450,000	500,000	550,000	550,000	850,000	54.5%
Tax Total		24,477,576	26,425,532	27,897,553	26,080,200	28,530,000	9.4%
32 Service Fees							
3221	Service Charges	302,427	316,427	481,029	350,000	480,000	37.1%
3225	Check Collection Fee	3,705	2,780	2,615	3,100	3,100	0.0%
3231	Warrant Service Fee	20,894	13,944	20,437	11,000	20,000	81.8%
3235	Appeal Board Fees	1,425	2,100	1,331	1,300	1,300	0.0%
3240	Swimming Pool Fees	12,339	-	17,114	24,000	24,000	0.0%
3245	Golf Course Fees	1,164	-	-	-	-	N/A
3265	False Alarm Services	4,550	9,000	7,850	6,100	6,100	0.0%
3274	Law Enforcement	25,433	13,617	23,913	17,000	17,000	0.0%
3280	Service Chg.-nuisance	24,612	4,886	15,486	13,800	13,800	0.0%
3325	Criminal Littering Fines	442	1,275	950	-	-	N/A
Service Fees Total		396,991	364,029	570,725	426,300	565,300	32.6%
33 Fines & Forfeitures							
3305	Parking Fines	15,905	12,065	7,760	18,000	18,000	0.0%
Fines & Forfeitures Total		15,905	12,065	7,760	18,000	18,000	0.0%
34 License & Permits							
3405	Liquor & Beer License	29,640	12,012	26,407	29,000	29,000	0.0%
3410	Building Permits	29,063	40,364	42,034	31,800	41,000	28.9%
3425	Boat Launch Permits	8,842	12,120	11,900	12,000	12,000	0.0%
3430	Fireworks Permits	6,000	4,000	4,000	7,000	4,000	-42.9%
3435	Resident Parking Permit	1,005	1,545	1,140	1,300	1,300	0.0%
License & Permits Total		74,550	70,041	85,481	81,100	87,300	7.6%

CITY OF HENDERSON, KY

REVENUE FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Amended Budget	2023 Proposed Budget	% Change
Fund 10 - General Fund - (continued)							
35 Rents							
3509	Golf Cart Rental	\$ 450	\$ -	\$ -	\$ -	\$ -	N/A
3510	Rent-Other	13,698	23,074	30,362	21,000	23,000	9.5%
3515	Concession-JKF Center	146	-	-	-	-	N/A
3516	Concessions - Pool	3,563	-	6,393	8,000	8,000	0.0%
3517	Concession-Golf	146	-	-	-	-	N/A
3520	Rent-Municipal Lands	66,799	62,436	85,572	66,800	55,800	-16.5%
Rents Total		84,802	85,510	122,327	95,800	86,800	-9.4%
36 Sale of Property							
3615	Photostatic Copy Fees	9,752	10,178	9,883	10,000	10,000	0.0%
3620	Sale of Land	105,000	950	-	-	-	N/A
3622	Sale of Equipment	17,001	2,885	-	2,000	2,000	0.0%
3623	Sale of Vehicles	3,899	3,932	-	9,000	9,000	0.0%
Sale of Property Total		135,652	17,945	9,883	21,000	21,000	0.0%
37 Other Revenue							
3700	Interest Income	420,459	125,082	35,060	12,400	36,400	193.5%
3710	Govt Service Chg-Water	650,000	680,000	729,000	729,000	797,000	9.3%
3715	Govt Service Chg-Elect	690,000	682,000	740,000	740,000	817,000	10.4%
3719	Govt Service Chg-HART	133,000	127,000	135,000	135,000	153,000	13.3%
3720	Govt Service Chg-Gas	987,000	970,000	1,015,000	1,015,000	1,049,000	3.3%
3721	Govt Service Chg-DSC	253,000	253,000	267,000	267,000	292,000	9.4%
3730	Insurance Recovery	381,751	46,242	19,049	65,000	65,000	0.0%
3753	Federal Grant	1,414,929	1,575,382	1,608,604	1,576,700	20,700	-98.7%
3754	State Grant	71,911	13,315	40,574	117,300	13,300	-88.7%
3761	KLEFPF	358,488	291,787	283,642	357,900	357,900	0.0%
3762	FIP	327,107	329,962	333,767	346,300	346,300	0.0%
3774	Donations	3,892	20,657	1,950	5,000	5,000	0.0%
3799	Unclassified	10,387	32,947	7,499	-	-	N/A
3830	Reimbursable Services	236,276	454,627	312,405	272,000	279,000	2.6%
Other Revenue Total		5,938,200	5,602,001	5,528,550	5,638,600	4,231,600	-25.0%
38 Transfers							
3860	Transfer from Constr.	8,915	17,190	107,721	12,000	10,000	-16.7%
Transfers Total		8,915	17,190	107,721	12,000	10,000	-16.7%
GENERAL FUND REVENUE TOTAL		\$31,132,591	\$32,594,313	\$34,330,000	\$32,373,000	\$33,550,000	3.6%

CITY OF HENDERSON, KY REVENUE FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Amended Budget	2023 Proposed Budget	% Change
Fund 20 - Gas Fund							
32 Service Fees							
3221	Service Charges	\$ 7,375	\$ 9,935	\$ 8,000	\$ 6,000	\$ 6,000	0.0%
Service Fees Total		7,375	9,935	8,000	6,000	6,000	0.0%
36 Sale of Property							
3622	Sale of Equipment	2,706	63	5,900	2,000	2,000	0.0%
Sale of Property Total		2,706	63	5,900	2,000	2,000	0.0%
37 Other Revenue							
3700	Interest Income	192,643	76,318	50,000	55,000	55,000	0.0%
3730	Insurance Recovery	847	-	-	-	-	N/A
3753	Federal Grant	-	56,988	-	1,330,000	4,500,000	238.3%
3830	Reimbursable Services	117,531	497,030	65,000	172,000	100,000	-41.9%
Other Revenue Total		311,021	630,336	115,000	1,557,000	4,655,000	199.0%
39 Gas Revenue							
3900	Gas Sales	11,619,202	13,422,335	20,520,000	20,520,000	22,650,000	10.4%
3920	Penalties	61,777	60,916	60,000	50,000	50,000	0.0%
3940	Gas Mains	2,500	22,076	-	3,000	3,000	0.0%
3945	Service Lines	4,983	10,339	6,000	1,000	1,000	0.0%
3960	PEAK Return	570,831	828,417	650,000	650,000	550,000	-15.4%
3990	Miscellaneous	(257)	16,495	15,700	1,000	1,000	0.0%
Gas Revenue Total		12,259,036	14,360,578	21,251,700	21,225,000	23,255,000	9.6%
GAS FUND REVENUE TOTAL		\$12,580,138	\$15,000,912	\$21,380,600	\$22,790,000	\$27,918,000	22.5%

Fund 29 - Health Reimbursement Arrangement (HRA)

37 Other Revenue							
3700	Interest Income	\$ 558	\$ 150	\$ 202	\$ -	\$ -	N/A
Other Revenue Total		558	150	202	-	-	N/A
38 Transfers							
3855	Transfer from Health Ins.	380,000	330,000	285,000	340,000	250,000	-26.5%
Transfers Total		380,000	330,000	285,000	340,000	250,000	-26.5%
HRA FUND REVENUE TOTAL		\$ 380,558	\$ 330,150	\$ 285,202	\$ 340,000	\$ 250,000	-26.5%

CITY OF HENDERSON, KY REVENUE FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Amended Budget	2023 Proposed Budget	% Change
Fund 32 - Civil Service Pension Fund							
37 Other Revenue							
3700	Interest Income	\$ 12	\$ 4	\$ 3	\$ -	\$ -	N/A
3717	Contri. Sanit. Employee	2,836	2,394	2,495	3,000	3,000	0.0%
3723	Income Match Sanit.	2,836	2,394	2,495	3,000	3,000	0.0%
3724	Tax Revenue	-	86	71	-	-	N/A
3851	Transfer from General	87,000	78,000	75,000	82,000	79,000	-3.7%
Other Revenue Total		92,684	82,878	80,064	88,000	85,000	-3.4%
CIVIL SERVICE REVENUE TOTAL		\$ 92,684	\$ 82,878	\$ 80,064	\$ 88,000	\$ 85,000	-3.4%
Fund 33 - Police & Fire Pension Fund							
37 Other Revenue							
3700	Interest Income	\$ 16	\$ 4	\$ 2	\$ -	\$ -	N/A
3724	Tax Revenue	-	343	-	-	-	N/A
3851	Transfer from General	354,000	332,000	319,000	354,000	327,000	-7.6%
Other Revenue Total		354,016	332,347	319,002	354,000	327,000	-7.6%
POLICE & FIRE REVENUE TOTAL		\$ 354,016	\$ 332,347	\$ 319,002	\$ 354,000	\$ 327,000	-7.6%
Fund 40 - Cemetery Fund							
36 Sale of Property							
3600	Cemetery Spaces	\$ 72,690	\$ 113,008	\$ 113,456	\$ 82,300	\$ 110,000	33.7%
3605	Grave Openings	132,318	170,954	144,245	132,900	144,000	8.4%
3610	Other Cemetery Serv.	23,913	22,788	23,465	20,600	24,000	16.5%
3625	Taxable Sales	2,404	3,025	2,400	2,300	2,000	-13.0%
3630	Mausoleum Sales	17,084	28,356	19,607	19,900	20,000	0.5%
Sale of Property Total		248,409	338,131	303,173	258,000	300,000	16.3%
37 Other Revenue							
3700	Interest Income	93	56	128	-	-	N/A
Other Revenue Total		93	56	128	-	-	N/A
38 Transfers							
3851	Transfer from General	211,000	107,000	182,000	254,000	257,000	1.2%
Transfer Total		211,000	107,000	182,000	254,000	257,000	1.2%
CEMETERY REVENUE TOTAL		\$ 459,502	\$ 445,187	\$ 485,301	\$ 512,000	\$ 557,000	8.8%

CITY OF HENDERSON, KY REVENUE FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Amended Budget	2023 Proposed Budget	% Change
Fund 45 - Health Insurance Fund							
37 Other Revenue							
3700	Interest Income	\$ 7,884	\$ 2,637	\$ 2,193	\$ 5,030	\$ 1,910	-62.0%
3778	Premiums - 911	231,230	230,960	207,077	285,480	295,200	3.4%
3781	Premiums - Water	1,419,351	1,380,700	1,371,118	1,628,640	1,712,160	5.1%
3782	Premiums - Power Light	738,479	753,066	755,678	767,520	806,880	5.1%
3784	Premiums - Sanitation	314,440	271,670	273,600	299,520	314,880	5.1%
3785	Premiums - Cemetery	66,980	72,000	57,725	74,880	78,720	5.1%
3786	Premiums - General	4,246,777	3,581,000	3,604,635	4,285,330	4,478,850	4.5%
3787	Premiums - Gas	436,430	426,587	398,557	468,000	492,000	5.1%
3788	Premiums - HART	215,093	216,000	200,043	243,360	255,840	5.1%
3789	Premiums - PWI	170,733	168,180	198,774	201,240	211,560	5.1%
3795	Employee Contri. + 1	399,075	396,501	425,165	387,000	462,000	19.4%
Other Revenue Total		8,246,472	7,499,301	7,494,565	8,646,000	9,110,000	5.4%
HEALTH INS. REVENUE TOTAL		<u>\$ 8,246,472</u>	<u>\$ 7,499,301</u>	<u>\$ 7,494,565</u>	<u>\$ 8,646,000</u>	<u>\$ 9,110,000</u>	<u>5.4%</u>
Fund 48- Bond Fund							
37 Other Revenue							
3700	Interest Income	\$ 3,467	\$ 489	\$ -	\$ -	\$ -	N/A
3724	Property Tax Revenue	-	89	-	-	-	N/A
3794	HMPL Contribution	-	-	167,573	168,000	528,000	214.3%
3797	HWU Contribution	799,791	749,785	1,127,491	1,036,000	709,500	-31.5%
3799	Unclassified	-	14,017	-	-	-	N/A
3851	Transfer from General	1,333,000	1,393,000	2,231,000	4,128,000	1,067,000	-74.2%
3852	Transfer from Gas	181,769	179,251	179,898	178,000	180,000	1.1%
3860	Transfer from Constr.	2,354,090	2,411,671	2,866,615	2,465,000	2,952,500	19.8%
3862	Transfer from Sanitation	98,873	104,219	97,855	104,000	105,000	1.0%
Other Revenue Total		4,770,990	4,852,521	6,670,432	8,079,000	5,542,000	-31.4%
BOND FUND REVENUE TOTAL		<u>\$ 4,770,990</u>	<u>\$ 4,852,521</u>	<u>\$ 6,670,432</u>	<u>\$ 8,079,000</u>	<u>\$ 5,542,000</u>	<u>-31.4%</u>
Fund 50 - Public Way Improvement (PWI) Fund							
37 Other Revenue							
3700	Interest Income	\$ 591	\$ 178	\$ 162	\$ -	\$ -	N/A
3751	LGEA-Coal	7,306	47	-	-	-	N/A
3752	LGEA-Mineral	28,266	12,502	12,862	13,000	13,000	0.0%
3756	Municipal Aid	545,949	550,549	566,543	566,000	618,000	9.2%
3830	Reimbursable Services	9,884	9,658	5,713	6,000	6,000	0.0%
3835	Service Cuts	146,676	112,506	82,448	90,000	100,000	11.1%
3851	Transfer from General	1,081,000	754,000	1,116,000	1,261,000	1,428,000	13.2%
Other Revenue Total		1,819,672	1,439,440	1,783,728	1,936,000	2,165,000	11.8%
PWI REVENUE TOTAL		<u>\$ 1,819,672</u>	<u>\$ 1,439,440</u>	<u>\$ 1,783,728</u>	<u>\$ 1,936,000</u>	<u>\$ 2,165,000</u>	<u>11.8%</u>

CITY OF HENDERSON, KY REVENUE FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Amended Budget	2023 Proposed Budget	% Change
Fund 51 - Construction Fund							
37 Other Revenue							
3700	Interest Income	\$ 8,387	\$ 20,466	\$ 107,721	\$ 12,000	\$ -	-100.0%
3753	Federal Grant	465,508	271,541	2,360,627	5,584,000	-	-100.0%
3754	State Grant	17,192	-	-	148,000	3,205,000	2065.5%
3764	County Contributions	-	15,000	-	-	-	N/A
3774	Donations	-	15,000	-	-	-	N/A
3777	Bond Proceeds	-	9,998,712	22,500,000	-	-	N/A
Other Revenue Total		491,087	10,320,719	24,968,348	5,744,000	3,205,000	-44.2%
38 Transfers							
3851	Transfer from General	286,000	1,245,000	232,000	601,000	943,000	56.9%
Transfers Total		286,000	1,245,000	232,000	601,000	943,000	1
CONSTR. FUND REVENUE TOTAL		\$ 777,087	\$11,565,719	\$25,200,348	\$ 6,345,000	\$ 4,148,000	-34.6%
Fund 56 - HART FUND							
32 Service Fees							
3200	Bus Fares	\$ 25,473	\$ 16,393	\$ 17,160	\$ 17,000	\$ 17,000	0.0%
Service Fees Total		25,473	16,393	17,160	17,000	17,000	0.0%
37 Other Revenue							
3700	Interest Income	1,083	616	936	-	-	N/A
3753	Federal Grant	1,042,930	843,139	1,001,291	1,175,800	1,062,000	-9.7%
3754	State Grant	52,600	55,658	48,625	57,100	57,900	1.4%
3755	Transfer from General	677,000	424,246	219,000	286,000	537,000	87.8%
3765	KY Fuel Tax Refund	4,136	5,396	4,667	4,100	4,100	0.0%
3799	Other	2,449	4,416	2,169	-	-	N/A
Other Revenue Total		1,780,198	1,333,471	1,276,688	1,523,000	1,661,000	9.1%
HART FUND REVENUE TOTAL		\$ 1,805,671	\$ 1,349,864	\$ 1,293,848	\$ 1,540,000	\$ 1,678,000	9.0%

CITY OF HENDERSON, KY REVENUE FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Amended Budget	2023 Proposed Budget	% Change
Fund 57 - Sanitation Fund							
32 Service Fees							
3210	Refuse Fee	\$ 2,942,220	\$ 2,836,438	\$ 2,715,790	\$ 2,798,000	\$ 2,750,000	-1.7%
3211	Recycling Fee	28,499	-	-	-	-	N/A
3217	Landfill - Commercial	379,250	412,863	395,371	370,000	390,000	5.4%
Service Fees Total		3,349,969	3,249,301	3,111,161	3,168,000	3,140,000	-0.9%
36 Sale of Property							
3622	Sale of Vehicles	48,650	5,000	6,845	-	-	N/A
3625	Taxable Sales	9,139	6,890	6,545	7,000	7,000	0.0%
Sale of Property Total		57,789	11,890	13,390	7,000	7,000	0.0%
37 Other Revenue							
3700	Interest Income	109,836	32,591	4,758	15,000	5,000	-66.7%
3730	Insurance Recovery	171	998	-	-	-	N/A
3747	Transfer Station Fees	322,070	743,585	1,644,300	481,000	1,848,000	284.2%
3764	County Contribution	111,480	114,264	117,120	117,000	120,000	2.6%
3776	Scrap Sales	5,717	2,782	2,563	-	-	N/A
3790	Bad Debt Recovery	351	3,128	1,106	-	-	N/A
Other Revenue Total		549,625	897,348	1,769,847	613,000	1,973,000	221.9%
SANITATION REVENUE TOTAL		<u>\$ 3,957,383</u>	<u>\$ 4,158,539</u>	<u>\$ 4,894,398</u>	<u>\$ 3,788,000</u>	<u>\$ 5,120,000</u>	<u>35.2%</u>
Fund 58 - 911							
32 Service Fees							
3270	911 Fee	\$ 454,947	\$ 638,619	\$ 640,704	\$ 645,700	\$ 645,700	0.0%
3272	Wireless 911 Revenue	214,165	284,769	295,338	288,300	295,300	2.4%
Service Fees Total		669,112	923,388	936,042	934,000	941,000	0.7%
37 Other Revenue							
3700	Interest Income	440	204	95	-	-	N/A
3764	Revenue from County	151,838	71,069	136,000	175,000	209,000	19.4%
Other Revenue Total		152,278	71,273	136,095	175,000	209,000	19.4%
38 Transfers							
3851	Transfer from General	438,000	203,000	410,000	540,000	627,000	16.1%
Transfers Total		438,000	203,000	410,000	540,000	627,000	16.1%
911 REVENUE TOTAL		<u>\$ 1,259,390</u>	<u>\$ 1,197,661</u>	<u>\$ 1,482,137</u>	<u>\$ 1,649,000</u>	<u>\$ 1,777,000</u>	<u>7.8%</u>

CITY OF HENDERSON, KY REVENUE FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Amended Budget	2023 Proposed Budget	% Change
Fund 59 - Tourism Commission Fund							
31 Taxes							
3700	Interest Income	\$ 40	\$ 9	\$ 8	\$ -	\$ -	N/A
	Transient Room Tax	148,919	154,108	186,293	169,000	205,000	21.3%
Tax Total		148,959	154,117	186,301	169,000	205,000	21.3%
TOURISM COMMISSION REVENUE		\$ 148,959	\$ 154,117	\$ 186,301	\$ 169,000	\$ 205,000	21.3%
Fund 81 - Community Development Block Grant (CDBG) Fund							
37 Other Revenue							
3760	CDBG Revenue	\$ 44,086	\$ 250,999	\$ 849,814	\$ 787,000	\$ 784,000	-0.4%
Other Revenue Total		44,086	250,999	849,814	787,000	784,000	-0.4%
CDBG FUND REVENUE TOTAL		\$ 44,086	\$ 250,999	\$ 849,814	\$ 787,000	\$ 784,000	-0.4%
Fund 85 - Police Investigation							
36 Sale of Property							
3622	Sale of Equipment	\$ 753	\$ -	\$ -	\$ -	\$ -	N/A
3623	Sale of Vehicles	1,570	11,294	-	-	-	N/A
Sale of Property Total		2,323	11,294	-	-	-	N/A
37 Other Revenue							
3700	Interest Income	11,531	674	-	-	-	N/A
3753	Federal Grant	-	22,917	-	-	-	N/A
3757	Investigation Revenue	59,931	12,487	-	71,000	93,000	31.0%
Other Revenue Total		71,462	36,078	-	71,000	93,000	31.0%
POLICE INVEST. REVENUE TOTAL		\$ 73,785	\$ 47,372	\$ -	\$ 71,000	\$ 93,000	31.0%
GRAND TOTAL		\$67,902,984	\$81,301,320	#####	\$89,467,000	\$93,309,000	

**CITY OF HENDERSON, KY
OPERATING BUDGET FOR FISCAL 2023
GENERAL FUND CONSOLIDATED**

Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Amended Budget	2023 Proposed Budget	% CHANGE '22 vs. '23
Fund 10 - General Fund						
Taxes	\$ 21,344,527	\$ 23,238,174	\$ 24,659,332	\$ 22,845,500	\$ 24,991,300	9.4%
Service Charges / Fees	396,991	364,029	570,725	426,300	565,300	32.6%
Fines	15,905	12,065	7,760	18,000	18,000	0.0%
License and Permits	74,550	70,041	85,481	81,100	87,300	7.6%
Rents and Concessions	84,802	85,510	122,327	95,800	86,800	-9.4%
Sales of Surplus Property	135,652	17,945	9,883	21,000	21,000	0.0%
Other	5,947,115	5,619,191	5,636,271	5,650,600	4,241,600	-24.9%
In Lieu of Tax Payments	3,133,049	3,187,358	3,238,221	3,234,700	3,538,700	9.4%
Total Revenue	\$ 31,132,591	\$ 32,594,313	\$ 34,330,000	\$ 32,373,000	\$ 33,550,000	3.6%
Personnel Services	\$ 19,172,312	\$ 19,318,891	\$ 20,921,760	\$ 22,098,530	\$ 23,489,520	6.3%
Supplies	664,249	784,213	985,037	936,900	1,156,210	23.4%
Maintenance & Repairs	830,808	1,257,819	1,580,873	1,528,700	1,398,320	-8.5%
Services	2,525,561	2,881,273	3,264,644	3,489,740	3,279,140	-6.0%
Sundry with Debt	562,283	328,888	375,782	421,040	384,390	-8.7%
Capital Outlay	780,113	882,023	235,643	656,000	1,405,790	114.3%
Transfers	4,494,206	4,594,416	4,866,261	6,191,090	5,336,630	-13.8%
Total Expense	\$ 29,029,532	\$ 30,047,523	\$ 32,230,000	\$ 35,322,000	\$ 36,450,000	3.2%
NET	\$ 2,103,059	\$ 2,546,790	\$ 2,100,000	\$ (2,949,000)	\$ (2,900,000)	

MAJOR REVENUE SOURCES

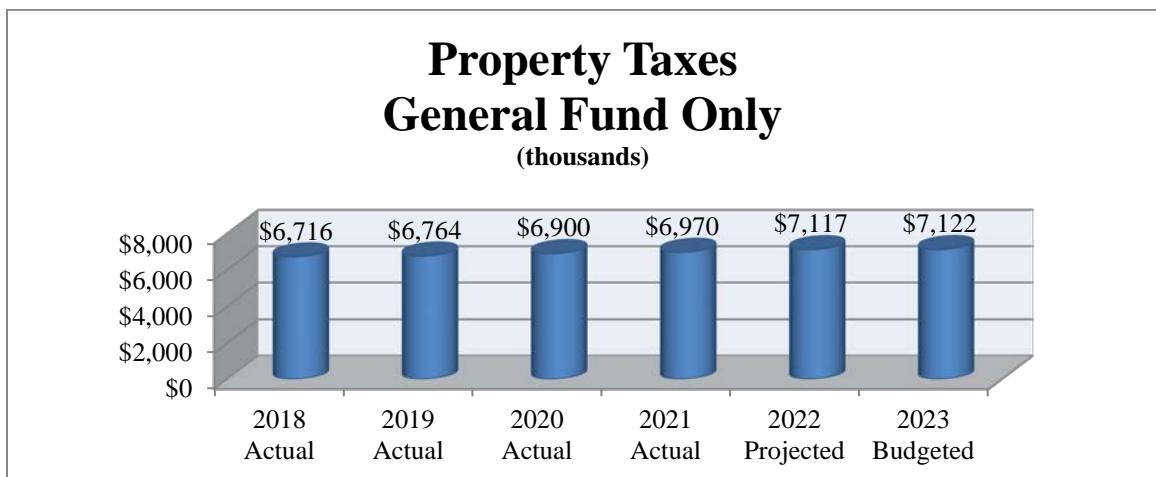
TAX REVENUE

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 2022, the General Fund's real property tax revenue was approximately \$6.1 million based on the \$0.490/\$100 rate, and the personal tax was \$1 million based on a \$0.730/\$100 tax rate.

The 2023 property tax revenue is based on a reduced real estate rate of \$0.470 per \$100 of assessment. Even though the rate will decrease, there will be a slight increase in revenue based on new property and re-assessments of existing property. The real estate revenue estimates are based on an estimated assessment of \$1.3 billion. The personal revenue estimates are based on the rate at \$0.73 on an estimated assessment of \$142 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%.

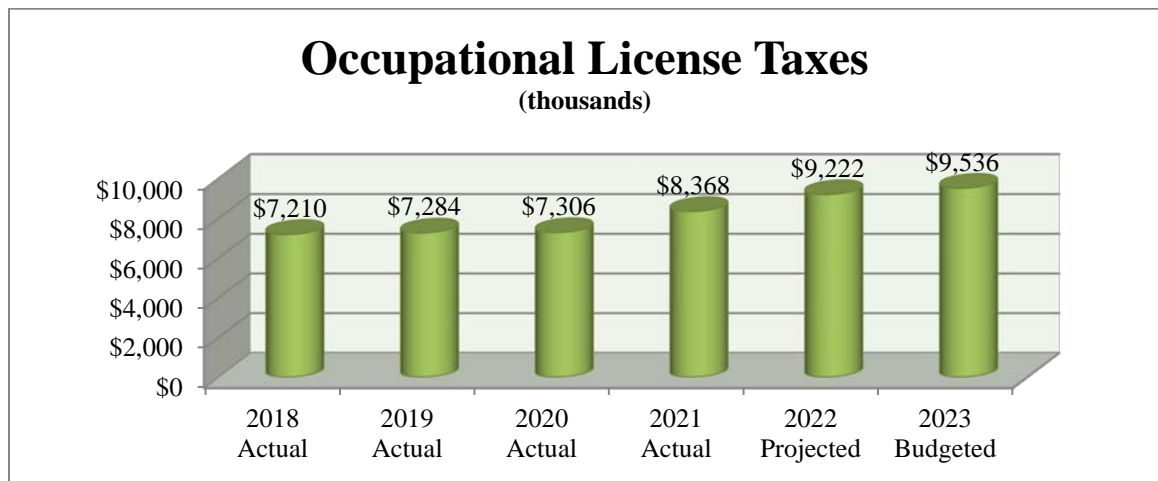


Occupational License Taxes – The City of Henderson follows Chapter 67 of the Kentucky Revised Statutes as it relates to occupational license tax. The tax is assessed against gross wages paid to employees within the City limits and against the net profits of businesses operating within the City. The occupational 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.

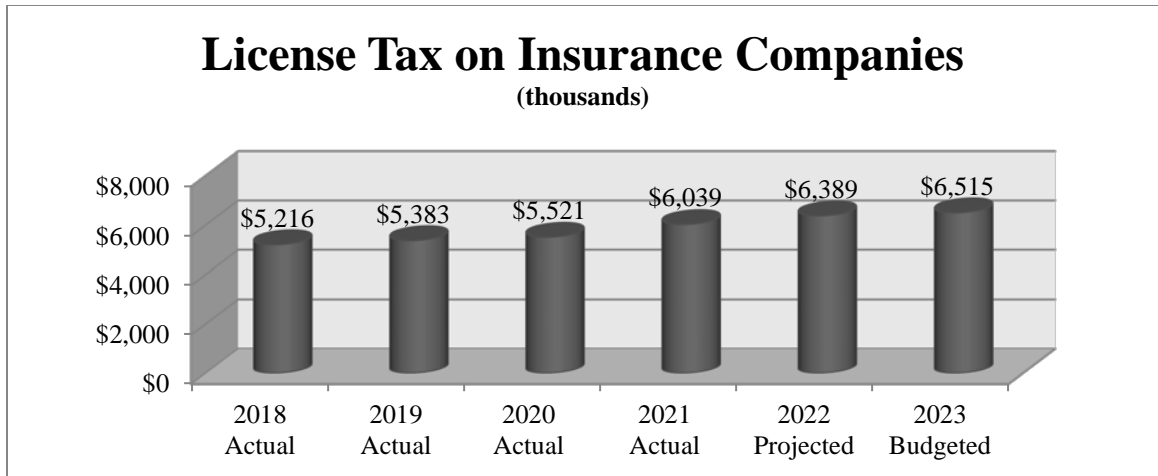
For years up to fiscal 2019, the chart also includes revenue that the City received for collecting Henderson County’s tax on its behalf. Starting in fiscal 2020, Henderson County has done its own tax administration.

The revenue estimates for fiscal 2023, include the same rates as the current year payroll tax rate of 1.49% and a net profits rate of 1.49%. However, due to a strong local economy and ongoing recovery, the City has experienced higher tax collections. Based on a conservative 3.4% increase, the City is budgeting approximately \$7.9 million in net payroll taxes and nearly \$1.7 million in net profit taxes.

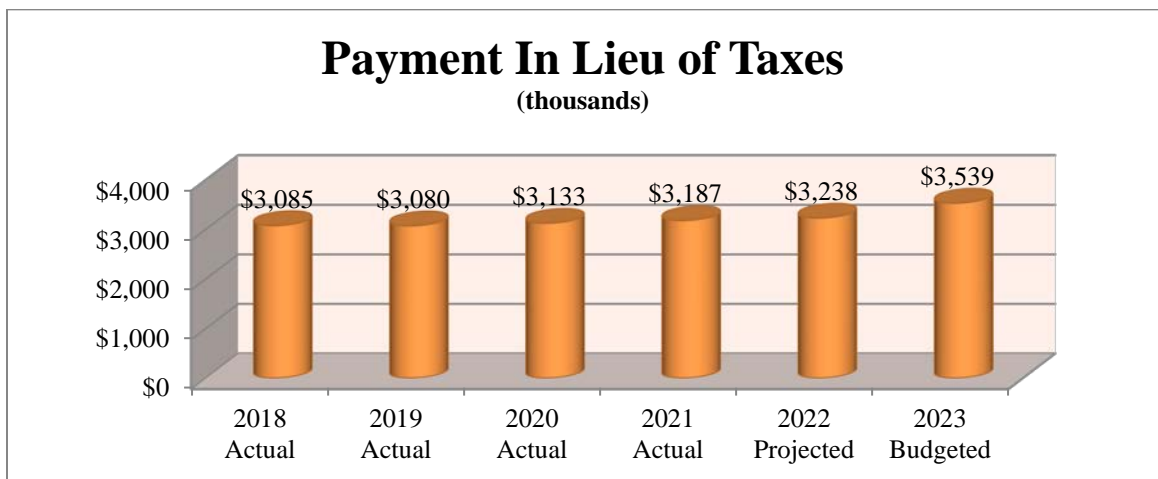
There is also a budget of a \$46,000 rebate that is returned to businesses that are participating in the Kentucky Business Investment Program.



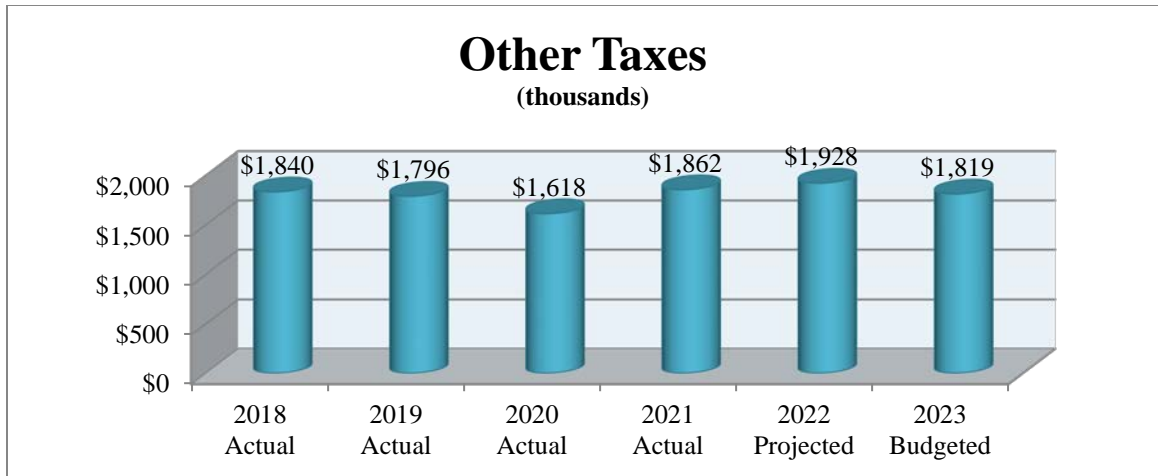
License Tax on Insurance Companies – The City of Henderson follows Chapter 91A of the Kentucky Revised Statutes as it relates to the tax assessed on insurance premiums. The tax applies to casualty, automobile, inland marine, fire/allied perils, health, and life policies. The insurance companies add the 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 2023 are based on a slight 2% increase over the 2022 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. The City and the utilities have met to evaluate the method that is used to determine the tax. A formal plan has not been finalized; however, for fiscal 2023, Henderson Municipal Power and Light will pay \$1,244,724, Henderson Municipal Gas will pay \$1,400,000, and Henderson Water Utility will pay \$850,000. Also included in this category is the payment that the City receives from the Henderson Housing Authority. For fiscal 2023, the City is expecting to receive approximately \$44,000.

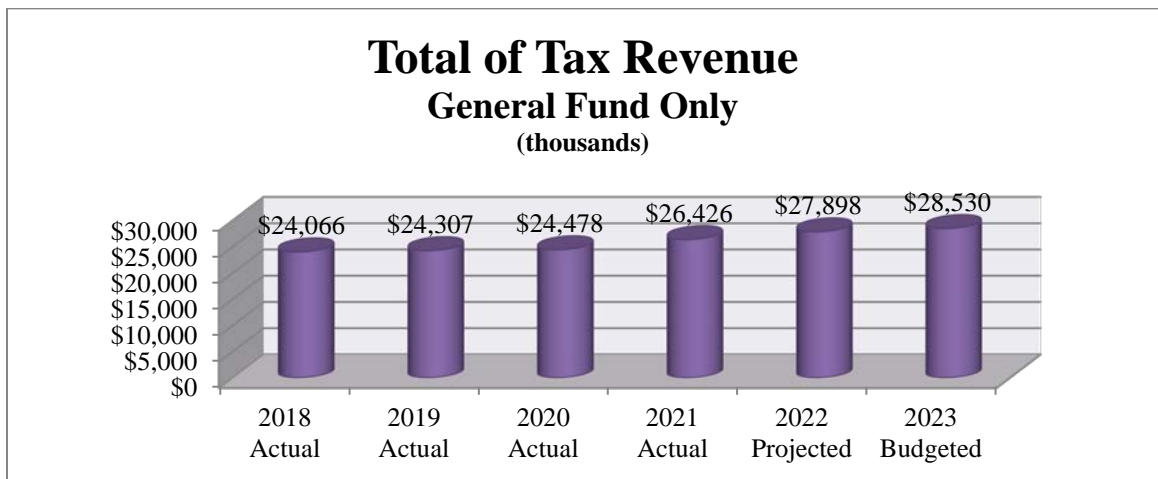


Other taxes – The City of Henderson also collects vehicle property tax, omitted tangible tax, franchise tax, bank deposit tax, and delinquent taxes. As the chart below reflects, the amount of other taxes totals over \$1.8 million for fiscal year 2023. These taxes are difficult to estimate because most of these are collected by outside agencies and are affected the actions and activities of the taxpayer. There is a slight decrease based on the reduction in vehicle property tax and delinquent taxes collections.



Taxes – The total (\$28,530,000) for the taxes above make up 85% of the General Fund’s \$33,550,000 of revenue (net of the use of reserves) for fiscal 2023. 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 Coronavirus-19 pandemic, supply chain issues, risk of a recession, and the war in Ukraine, the estimates included in the fiscal 2023 are slightly more conservative than those used in prior years.

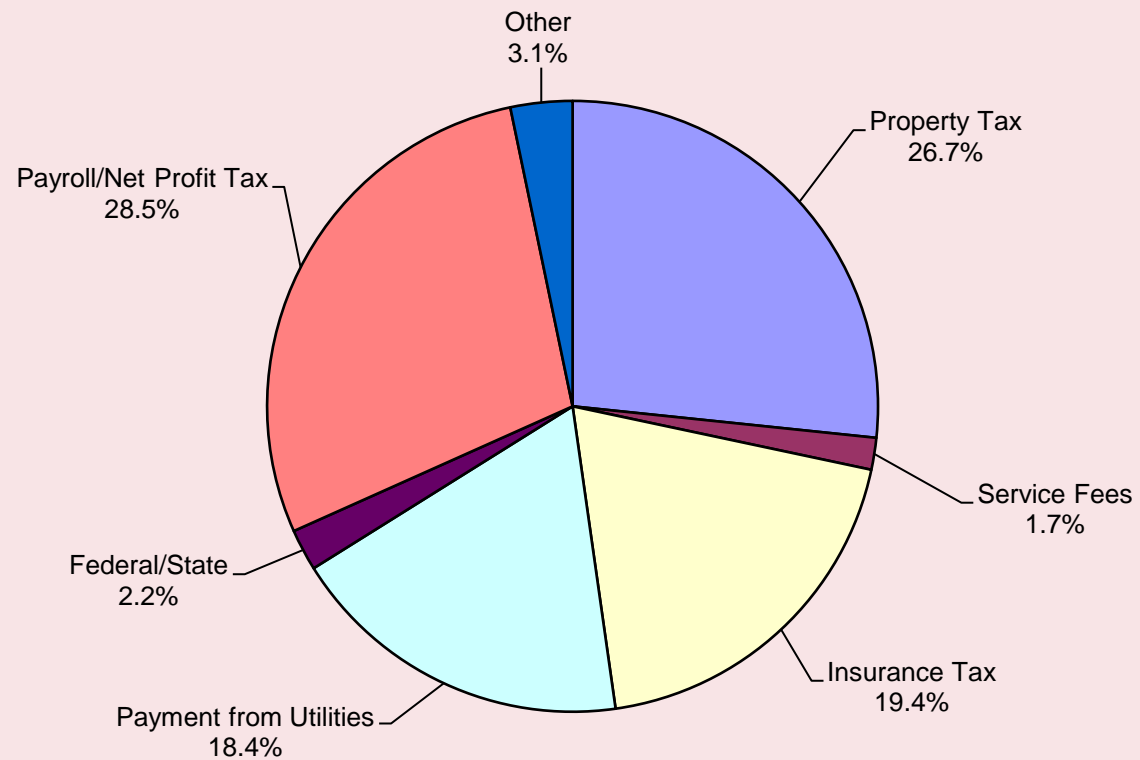


CITY OF HENDERSON

GENERAL FUND REVENUE

By Category

FISCAL 2023 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	
2012	\$ 6,532,098	\$ 6,446,468	98.7%	\$ 72,827	\$ 6,519,295	99.8%	\$ 12,802
2013	6,882,437	6,827,928	99.2%	41,939	6,869,867	99.8%	12,570
2014	7,135,144	7,071,501	99.1%	47,375	7,118,876	99.8%	16,268
2015	7,452,067	7,375,464	99.0%	55,490	7,430,954	99.7%	21,113
2016	7,760,044	7,676,994	98.9%	59,649	7,736,642	99.7%	23,401
2017	8,027,749	7,915,893	98.6%	79,519	7,995,413	99.6%	32,336
2018	6,809,606 (c)	6,742,413	99.0%	34,651	6,777,064	99.5%	32,542
2019	6,878,261	6,775,793	98.5%	53,593	6,829,385	99.3%	48,875
2020	7,004,094	6,906,448	98.6%	42,560	6,949,008	99.2%	55,086
2021	7,096,997	6,987,140	98.5%	-	6,987,140	98.5%	109,857

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

(b) Collections as of June 30, 2021

(c) In fiscal 2018, the City of Henderson decreased the real estate property tax rate and increased the payroll tax rate.

CITY OF HENDERSON COST ALLOCATION

<u>GENERAL FUND</u>		<u>Fiscal 2023</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%
	\$	238,560	\$ 216,970	\$ 7,157	\$ 1,861	\$ 2,696	\$ 930	\$ 930	\$ 930	\$ 930	\$ 930	\$ 1,217	\$ 4,008
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%
	\$	492,310	\$ 420,433	\$ 39,385	\$ 3,791	\$ 4,874	\$ 788	\$ 2,511	\$ 6,351	\$ 443	\$ 788	\$ 886	\$ 12,062
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%
	\$	372,390	\$ 201,091	\$ 55,859	\$ 11,172	\$ 7,448	\$ 7,448	\$ 11,172	\$ 1,862	\$ 3,724	\$ 3,724	\$ 18,620	\$ 50,273
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%
	\$	167,610	\$ 92,186	\$ 1,676	\$ 1,676	\$ 1,676	\$ 50,283	\$ 1,676	\$ 1,676	\$ 1,676	\$ 1,676	\$ 1,676	\$ 11,733
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%
	\$	231,690	\$ 132,295	\$ 14,596	\$ -	\$ 50,508	\$ 2,317	\$ 6,256	\$ 7,646	\$ 9,268	\$ -	\$ 8,804	\$ -
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%
	\$	140,190	\$ 122,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,342
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%
	\$	551,450	\$ 425,940	\$ 26,856	\$ 7,445	\$ 26,856	\$ 4,522	\$ 13,235	\$ 9,871	\$ 15,330	\$ 4,246	\$ 17,150	\$ -
121 Finance Administration		100.00%	61.89%	12.63%	2.56%	2.56%	2.56%	2.56%	3.89%	3.08%	3.08%	2.56%	2.63%
	\$	863,020	\$ 534,123	\$ 108,999	\$ 22,093	\$ 22,093	\$ 22,093	\$ 22,093	\$ 33,571	\$ 26,581	\$ 26,581	\$ 22,093	\$ 22,697
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%
	\$	1,011,440	\$ 309,298	\$ 154,851	\$ 129,464	\$ 106,302	\$ 16,183	\$ 99,526	\$ 32,366	\$ 65,541	\$ 65,541	\$ 16,183	\$ 16,183
123 Accounting net of meter reading		100.00%	5.57%	24.14%	31.67%	28.88%	1.40%	1.40%	1.54%	3.00%	1.00%	1.40%	0.00%
	\$	820,370	\$ 45,695	\$ 198,010	\$ 259,844	\$ 236,917	\$ 11,485	\$ 11,485	\$ 12,634	\$ 24,611	\$ 8,204	\$ 11,485	\$ -
123 Water Meter Probe Meter Reading		100.00%	0.00%	23.70%	43.94%	32.36%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	\$	4,840				\$ 4,840							
	\$	258,140	\$ -	\$ 61,179	\$ 113,427	\$ 83,534	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%
	\$	881,700	\$ 49,111	\$ 258,514	\$ 259,043	\$ 229,154	\$ 12,344	\$ 12,344	\$ 13,578	\$ 26,451	\$ 8,817	\$ 12,344	\$ -

CITY OF HENDERSON COST ALLOCATION

GENERAL FUND		Fiscal 2023	GENERAL			PWR &	WTR &						
DIVISION NAME		BUDGET	FUND	GAS	LIGHT	SEWER	CEMET.	PWI	HART	SANIT.	LANDFILL	911	OTHER
232 Fire		100.00%	63.52%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	36.48%
		\$ 8,298,850	\$ 5,271,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,027,420
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%
		\$ 546,500	\$ 540,816	\$ -	\$ -	\$ -	\$ -	\$ 5,684	\$ -	\$ -	\$ -	\$ -	\$ -
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%
		\$ 1,785,020	\$ 1,785,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%
		\$ 9,042,930	\$ 9,042,930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%
		\$ 227,590	\$ 61,859	\$ 3,505	\$ 1,752	\$ 8,899	\$ -	\$ 89,375	\$ 888	\$ 28,130	\$ 27,925	\$ -	\$ 5,257
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%
		\$ 1,064,740	\$ 882,457	\$ 38,969	\$ 6,388	\$ 11,819	\$ 22,040	\$ 62,500	\$ 7,773	\$ 10,222	\$ 8,198	\$ -	\$ 14,374
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%
		\$ 698,450	\$ 349,155	\$ 60,206	\$ -	\$ -	\$ 10,407	\$ 217,986	\$ 2,933	\$ 55,876	\$ -	\$ -	\$ 1,886
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%
		\$ 373,550	\$ 173,327	\$ 14,195	\$ -	\$ -	\$ 8,554	\$ 29,697	\$ 2,839	\$ 14,195	\$ -	\$ -	\$ 130,743
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%
		\$ 1,337,000	\$ 1,244,346	\$ 5,883	\$ -	\$ -	\$ 13,905	\$ 2,273	\$ 18,317	\$ 9,092	\$ 267	\$ 19,119	\$ 23,799
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%
		\$ 7,041,660	\$ 3,470,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,571,530
TOTAL		\$ 36,450,000	\$ 25,371,459	\$ 1,049,841	\$ 817,957	\$ 797,616	\$ 183,299	\$ 588,742	\$ 153,235	\$ 292,070	\$ 156,898	\$ 129,577	\$ 6,909,305
		<u>36,450,000</u>	<u>36,450,000</u>	<u>-</u>									

This is using a variation of activity-based costing. 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 2023
GENERAL FUND DETAIL**

ACCOUNT		2020 Actual	2021 Actual	2022 Amended Budget	2023 Proposed Budget	% CHANGE
41 Personnel Services						
4101	Salaries -Supervision	\$ 1,959,210	\$ 2,081,783	\$ 2,170,670	\$ 2,399,200	10.5%
4102	Salaries -Clerical	1,063,593	1,045,614	1,163,610	1,253,560	7.7%
4103	Salaries - Operational	6,570,822	6,664,339	7,526,160	7,435,160	-1.2%
4104	Salaries - Overtime	1,516,901	1,584,592	1,470,100	1,835,210	24.8%
4105	Salaries - Other	67,332	19,330	92,840	89,370	-3.7%
4106	FICA	279,574	280,545	320,080	341,590	6.7%
4107	Medicare	157,706	160,894	180,560	188,780	4.6%
4108	Life Insurance	12,422	12,340	14,560	14,480	-0.5%
4109	Hospitalization Insurance	3,715,526	3,603,174	4,285,330	4,478,850	4.5%
4110	Cancer Insurance	24,370	24,210	25,590	25,450	-0.5%
4111	Workers Compensation	188,770	142,796	287,600	295,660	2.8%
4112	Employee Assistance Prgm	3,766	3,759	4,220	4,190	-0.7%
4115	Unemployment Insurance	3,542	13,097	17,870	17,620	-1.4%
4116	Employee Pension Benefit	1,039,533	1,066,212	1,287,160	1,352,990	5.1%
4118	Retirement - Other	21,760	22,034	22,810	36,480	59.9%
4119	Police & Fire Pension	2,547,481	2,594,171	3,229,370	3,720,930	15.2%
Personnel Services Total		19,172,308	19,318,890	22,098,530	23,489,520	6.3%
42 Supplies						
4200	Non-Inventory Parts	4,955	3,191	4,500	4,500	0.0%
4201	Fuel	169,848	168,416	290,930	500,590	72.1%
4202	Minor Tools	34,585	35,015	35,280	35,910	1.8%
4203	Office Supplies	51,991	57,863	60,880	64,790	6.4%
4204	Cleaning Supplies	9,581	12,814	12,250	11,050	-9.8%
4205	Medical & Drug Supplies	13,835	11,223	13,380	17,080	27.7%
4206	Botanical Supplies	6,536	9,035	6,000	7,000	16.7%
4207	Clothing Supplies	155,298	165,094	170,140	177,110	4.1%
4208	Postage	108,280	101,059	120,660	116,580	-3.4%
4209	Educational Supplies	5,125	11,092	17,380	17,080	-1.7%
4210	Photographic Supplies	-	261	500	500	0.0%
4211	Periodicals & Supplement	5,700	10,365	15,550	20,260	30.3%
4212	Mechanical Supplies	1,842	722	2,000	2,500	25.0%
4213	Traffic Control Supplies	24,211	25,911	25,000	33,000	32.0%
4214	Chemical Supplies	16,227	21,267	24,500	25,050	2.2%
4215	Janitorial Supplies	20,962	17,622	22,500	22,500	0.0%
4216	Ammunition	8,693	43,100	40,000	40,230	0.6%
4221	Athletic Recreat. Supply	4,850	6,531	9,950	9,750	-2.0%
4222	Concessions	787	1,555	6,000	6,000	0.0%
4225	Safety Supplies	4,614	100,672	28,000	5,230	-81.3%
4228	Dive & Rescue	7,402	5,329	5,000	5,000	0.0%
4229	Miscellaneous Supplies	12,591	8,608	26,500	34,500	30.2%
4230	Over/Short Account	126	26	-		N/A
Supplies Total		668,039	816,771	936,900	1,156,210	23.4%

**CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2023
GENERAL FUND DETAIL**

ACCOUNT	2020 Actual	2021 Actual	2022 Amended Budget	2023 Proposed Budget	% CHANGE
43 Maintenance & Repairs					
4300.0001 MSC Repairs	\$ -	\$ -	\$ -		N/A
4301 Vehicle Repair	223,806	304,218	253,660	280,980	10.8%
4302 Office Equipment Repair	250,800	282,848	255,350	275,270	7.8%
4303 Instr. & Appar. Repair	18,342	25,131	18,600	19,800	6.5%
4304 Other Equipment Repair	12,612	25,131	23,090	22,020	-4.6%
4305 Heating / A.C. Repair	12,733	36,314	60,200	54,200	-10.0%
4306 Building Repair & Maint	170,119	353,748	197,000	499,500	153.6%
4307 Other Structures Repair	65,004	200,523	665,800	189,500	-71.5%
4308 Machines Tools Repair	6,687	4,456	7,900	8,000	1.3%
4309 Radios Repair	5,336	3,097	5,000	8,500	70.0%
4310 Video Equipment Expense	-	3,177	6,000	6,000	0.0%
4312 Walks Drives Fences	4,391	5,212	4,900	4,900	0.0%
4313 Recreational Equipment	9,865	7,831	10,200	9,150	-10.3%
4314 Pumps & Motors	3,656	16	4,000	3,500	-12.5%
4325 Boat Launch Expense	43,667	4,673	17,000	17,000	0.0%
Maintenance & Repairs Total	827,018	1,256,375	1,528,700	1,398,320	-8.5%
44 Services					
4401 Telephone	114,426	106,626	118,440	127,040	7.3%
4402 Medical Exams	43,148	61,666	90,100	70,550	-21.7%
4403 Assoc. Dues/Subscription	81,771	71,826	83,470	76,030	-8.9%
4404 Multi-Department Training	8,463	6,417	44,550	46,250	3.8%
4405 Travel & Training	79,545	74,378	106,000	130,220	22.8%
4406 Boards and Meetings	2,850	3,066	6,900	6,700	-2.9%
4408 Legal Advertising	27,161	27,560	26,720	22,900	-14.3%
4409 Electric-Purchased	38,019	37,571	37,300	37,900	1.6%
4414 Clothing / Cleaning	32,932	35,082	36,450	36,500	0.1%
4415 Special Services	24,249	15,430	21,590	33,980	57.4%
4416 Car Allowance	5,490	5,895	10,800	10,800	0.0%
4417 Printing and Reproduction	28,256	34,652	34,380	39,300	14.3%
4418 Contractual Services	610,018	641,858	850,410	697,550	-18.0%
4419 Professional Services	107,990	134,791	160,290	169,220	5.6%
4424 Equipment Rental	9,071	15,794	9,500	7,500	-21.1%
4440 Web Services	35,862	30,541	34,000	34,000	0.0%
4442 Trust Fees	3,386	5,493	3,700	16,000	332.4%
4443 Charge Card Expense	-	-	-	-	N/A
4443 Charge Card Utilities	23,354	22,667	28,500	27,050	-5.1%
4454 Tennis Club	33,028	-	-	-	N/A
4456 Planning Commission	345,320	347,193	368,940	380,960	3.3%
4457 Ambulance Service	86,241	36,204	65,000	65,000	0.0%
4461 Henderson Tourism	37,700	37,700	37,700	37,700	0.0%
4467 Meals on Wheels Program	11,500	11,500	11,500	13,000	13.0%
4469 Riverview School	5,000	5,000	5,000	5,000	0.0%
4472 Henderson Arts Alliance	9,000	9,000	10,000	9,000	-10.0%
4474 Involvement Inc	4,000	4,000	4,000	4,000	0.0%
4479 Downtown Hend. Project	46,000	44,000	46,000	46,000	0.0%
4481 Henderson County Attorney	5,500	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 2023
GENERAL FUND DETAIL

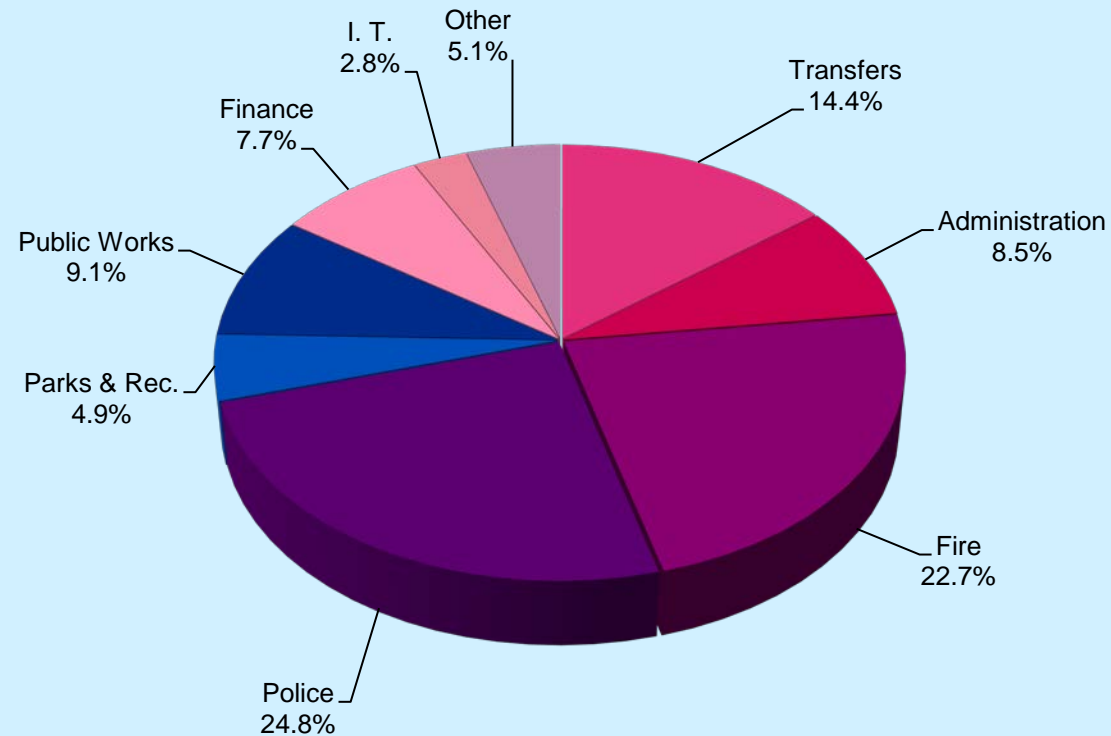
ACCOUNT	2020 Actual	2021 Actual	2022 Amended Budget	2023 Proposed Budget	% CHANGE
44 Services (continued)					
4484 Disaster & Emergency Ser	\$ 40,825	\$ 62,980	\$ 65,700	\$ 65,700	0.0%
4485 Hend City/Co Air Board	149,260	173,130	222,350	222,350	0.0%
4491 Kyndle	48,000	48,000	50,000	50,000	0.0%
4492 Human Relations Comm.	30,171	35,039	36,030	42,340	17.5%
4494 Other Outside Agency	24,000	17,000	40,000	86,500	116.3%
4495 Special Projects	217,728	568,735	667,500	503,500	-24.6%
4497 Henderson Child	3,200	3,200	3,200	3,200	0.0%
4522 Audit Expense	27,600	21,562	22,720	24,400	7.4%
Services Total	2,525,564	2,886,556	3,489,740	3,279,140	-6.0%
45 Sundry Charges					
4501 Insurance Expense	538,740	321,961	421,040	384,390	-8.7%
4501.0001 MSC Insurance	14,082	-	-	-	N/A
4531 DARE Expenses	8,436	-	-	-	N/A
4534 K-P Donations Expenses	1,027	-	-	-	N/A
Sundry Charges Total	562,285	321,961	421,040	384,390	-8.7%
46 Capital Outlay					
4601 Motor Vehicles	767,522	250,351	637,800	1,191,000	86.7%
4602 Office Furniture /Fixture	-	-	-	-	N/A
4603 Office Equipment	-	-	-	-	N/A
4605 Machinery & Tools	12,441	84,900	-	142,000	N/A
4607 Data Processing Equipment	-	15,273	18,200	72,790	299.9%
4608 Instruments & Apparatus	-	331,955	-	-	N/A
4611 Walks, Drives, Fences	150	-	-	-	N/A
4617 Buildings	-	-	-	-	N/A
4628 Park Improvements	-	-	-	-	N/A
Capital Outlay Total	780,113	682,479	656,000	1,405,790	114.3%
47 Transfers					
4701 Transfer to PWI	1,081,000	754,000	1,261,000	1,428,000	13.2%
4702 Transfer to HART	677,000	424,246	286,000	537,000	87.8%
4707 Transfer to Construction	286,000	1,245,000	525,000	943,000	79.6%
4711 Reserve for Contingency	27,204	58,169	79,090	71,630	-9.4%
4714 Transfer to Emergency Co	438,000	203,000	540,000	627,000	16.1%
4716 Transfer to Police and Fire	354,000	332,000	354,000	327,000	-7.6%
4717 Transfer to Civil Service	87,000	78,000	82,000	79,000	-3.7%
4719 Transfer to Cemetery Fund	211,000	107,000	254,000	257,000	1.2%
4725 Transfer to Bond Fund	1,333,000	1,393,000	2,810,000	1,067,000	-62.0%
Transfers Total	4,494,204	4,594,415	6,191,090	5,336,630	-13.8%
Total Expenses	\$ 29,029,531	\$ 29,877,447	\$ 35,322,000	\$ 36,450,000	3.2%

CITY OF HENDERSON

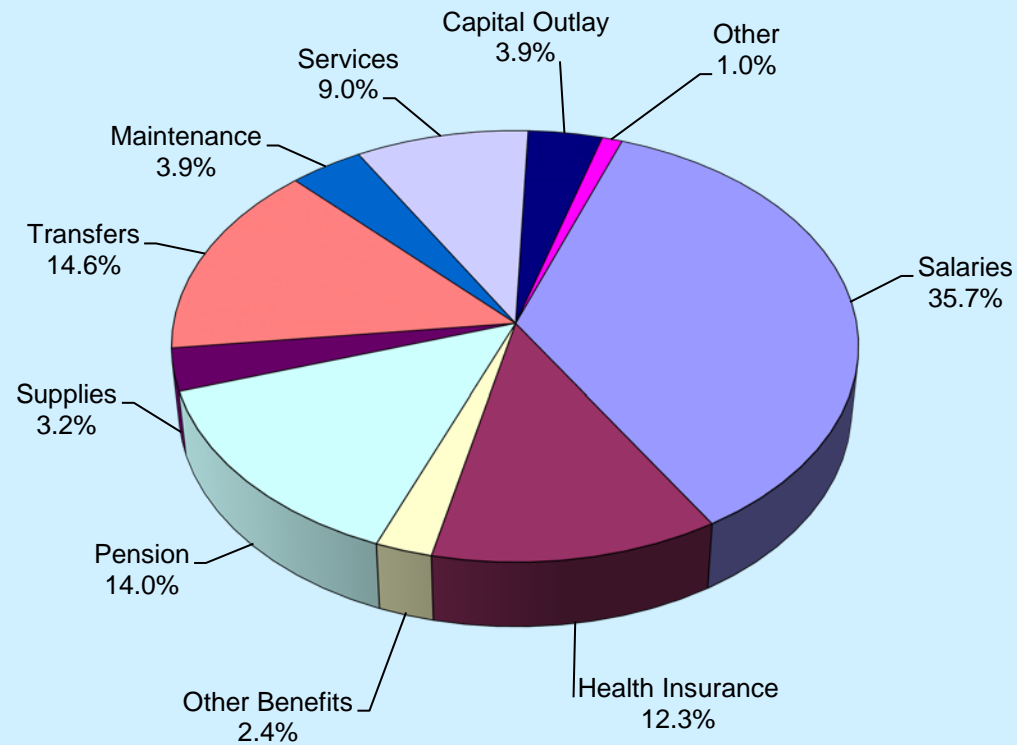
GENERAL FUND EXPENDITURES

By Department

FISCAL 2023 BUDGET



CITY OF HENDERSON
GENERAL FUND EXPENDITURES
By Expense Category
FISCAL 2023 BUDGET



CITY OF HENDERSON, KY
TOTAL EXPENDITURES OF ALL FUNDS
FOR FISCAL 2023

	Fiscal 2022	Fiscal 2023	Increase/(Decrease)	Percentage
GENERAL FUND	\$ 35,322,000	\$ 36,450,000	\$ 1,128,000	3.2%
GAS FUND	23,534,000	26,700,000	3,166,000	13.5%
HEALTH REIMBURSEMENT ARRANGEMENT FUND	340,000	250,000	(90,000)	-26.5%
CIVIL SERVICE PENSION FUND	88,000	85,000	(3,000)	-3.4%
POLICE & FIRE PENSION FUND	354,000	327,000	(27,000)	-7.6%
CEMETERY FUND	512,000	557,000	45,000	8.8%
HEALTH INSURANCE FUND	8,646,000	8,640,000	(6,000)	-0.1%
BOND FUND	6,761,000	5,542,000	(1,219,000)	-18.0%
PUBLIC WAY IMPROVEMENT FUND	1,936,000	2,165,000	229,000	11.8%
CONSTRUCTION FUND	15,434,000	9,066,000	(6,368,000)	-41.3%
HART FUND	1,540,000	1,678,000	138,000	9.0%
SANITATION FUND	3,869,000	4,465,000	596,000	15.4%
911 FUND	1,649,000	1,777,000	128,000	7.8%
TOURISM COMMISSION FUND	169,000	205,000	36,000	N/A
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	787,000	784,000	(3,000)	-0.4%
POLICE INVESTIAGTION FUND	71,000	93,000	22,000	31.0%
	<u>\$ 101,012,000</u>	<u>\$ 98,784,000</u>	<u>\$ (2,228,000)</u>	<u>-2.2%</u>

Organizational Units

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

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-89.

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 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-34 – 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-52

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

Duties:

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

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

Duties:

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

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

Duties:

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

Department – Fire #20 starts on page C-72

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-84

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-105

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-114

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 rights-of-way. 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-155

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-41 and C-66

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-162

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

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

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

Department – Non-Departmental #90

Division – Non-Departmental #298

Fund – Civil Service Pension #32 page C-67 – 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-68 – 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.

Department – Non-Departmental #90

Division – Non-Departmental #298

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

Department – Parks and Recreation #35

Division – Cemeteries #453

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

Department – Non-Departmental #90

Fund – Bond #48 page C-69 – 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-136 – This Fund is responsible for the upkeep and maintenance of all municipal streets and sidewalks. This includes snow and debris removal, utility cuts, and both major and minor street repairs. The expenses that are reflected in the General Fund are usually for capital outlay. The operational expenses are in the Public Way Improvement Fund.

Department – Public Works #45

Division – Public Way Improvement #342

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

Department – Non-Departmental #90

Division – Non-Departmental #298

Fund – Sanitation #57 page C-142 – 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-177 – 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-71 – 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-51 – 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-113 – 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

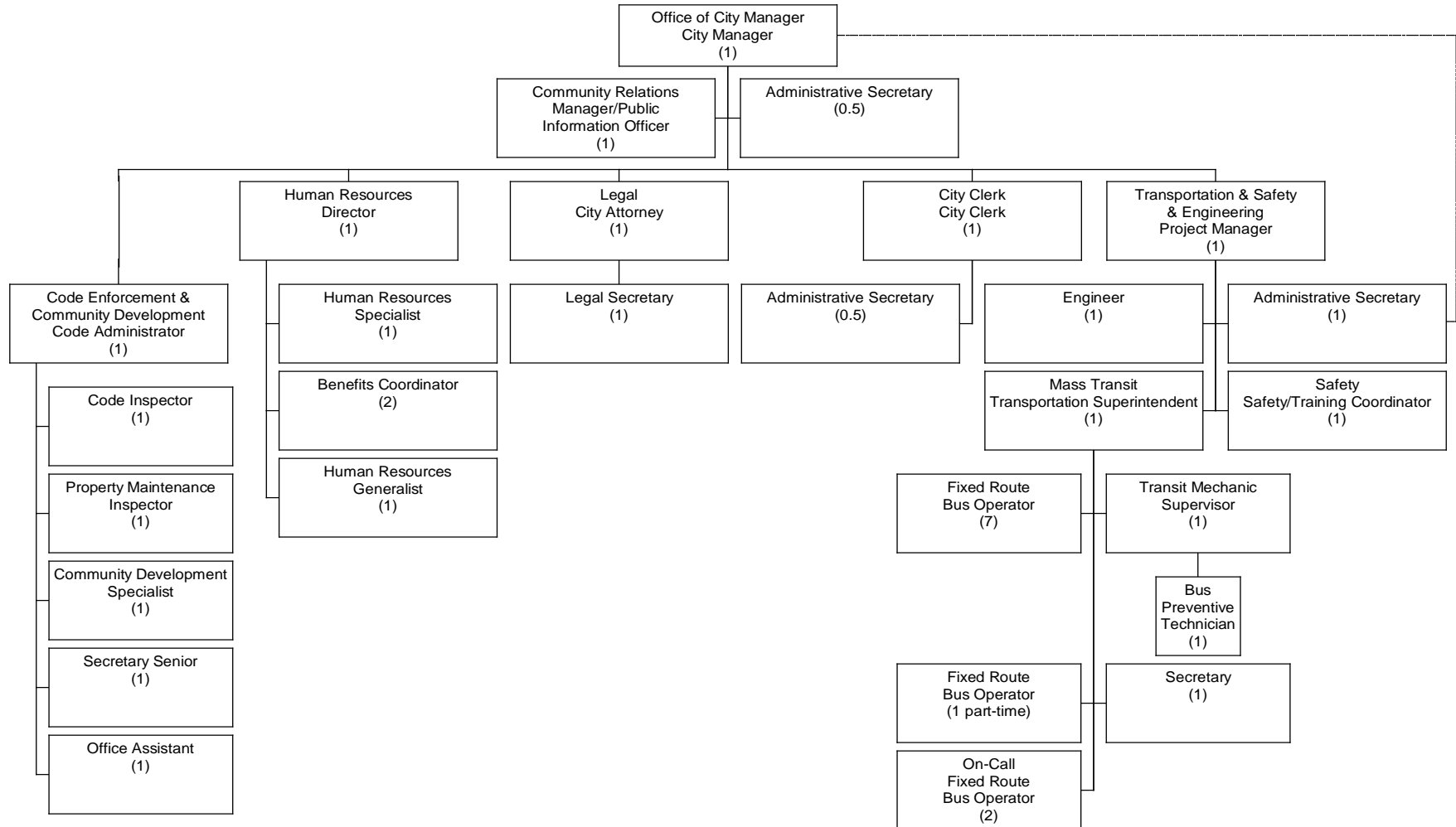


SECTION C

DEPARTMENTAL

BUDGETS

ADMINISTRATION



CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2023

Key Area	Responsibility	Objectives/Performance Standards
Facilities and Services	Administration	1. Seek funding sources for Phase 3 of Countryview master plan drainage project.
		2. Continue updating safety plan citywide and getting it adopted
		3. Revise Strategic Plan for updating and/or replacing outdated facilities. Expand and improve recreational facilities.
		4. Continue to evaluate the means and methods of all provided services in order to optimize service with the most economical approach.
		5. Coordinate active shooter training for all affected City employees and CPR for interested employees.
		6. Continue to implement customer service improvements in our Utility/Service area.
		7. Implement and promote an Employee Recognition Program.
	Administration: City Attorney	1. Continue to collect outstanding property taxes.
		2. Complete the mass foreclosure on 20 parcels.
		3. Complete five-year ordinance review.
	Administration: Human Resources	1. Continue annual HIPAA training for affected City employees to maintain continued protection of private individual information.
	Administration: Mass Transit	1. Provide public information and job postings within buses/shelters.
		2. Work with local business and industry leaders on transportation needs.

CITY OF HENDERSON, KY
Enhance the Economic Climate of the Community
FOR FISCAL YEAR 2023

Key Area	Responsibility	Objectives/Performance Standards
Economic Development	Administration	1. Continue to participate in efforts to create new jobs, increase per capita income levels, and expand the tax base by working with various governmental units, business and industry.
		2. Finalize marketing strategy for the promotion of the Henderson Industrial Park property.
		3. Develop and implement a housing development strategy.

CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2023

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.
		3. Complete acquisition of Right-of-Way Easement and Utility Relocation Phases of Wathen Lane Widening Project from U.S. 60 to Braxton Park.
		4. Coordinate with Kentucky Transportation Cabinet and contractor on utility relocation and traffic planning for I-69 Project.
		5. Coordinate with Kentucky Transportation Cabinet and contractor for KY 425 Turn Lane Project for Pratt.

CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2023

Key Area	Responsibility	Objectives/Performance Standards
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 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 2023

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.
		6. Promote an employee of the month and employee of the year recognition program.

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2023

Key Area	Responsibility	Objectives/Performance Standards
Quality of Life	Administration: Mass Transit	1. Plan and conduct the 22nd 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 2023**

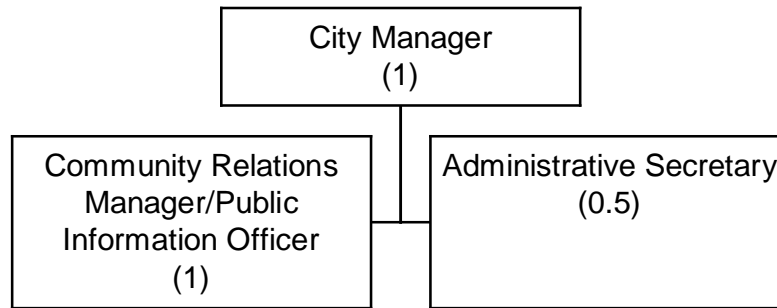
Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Department 10 - Administration							
Division 010 - City Commission							
41 Personnel Services							
4101	Salaries - Supervision	\$ 64,633	\$ 64,386	\$ 65,919	\$ 65,040	\$ 68,630	5.5%
4106	FICA	3,171	3,462	3,563	4,030	4,260	5.7%
4107	Medicare	742	810	833	950	1,000	5.3%
4109	Health Insurance	91,160	79,740	73,800	93,600	98,400	5.1%
4111	Workers Compensation	71	51	41	110	110	0.0%
4112	Employee Assist. Prgm	35	44	54	90	90	0.0%
Personnel Services Total		159,812	148,493	144,210	163,820	172,490	5.3%
42 Supplies							
4203	Office Supplies	795	645	690	710	710	0.0%
4208	Postage	45	18	30	50	50	0.0%
4211	Periodicals & Supple.	58	178	150	200	200	0.0%
Supplies Total		898	841	870	960	960	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	6	2	10	10	10	0.0%
Maintenance & Repairs Total		6	2	10	10	10	0.0%
44 Services							
4401	Telephone	3,296	2,896	2,640	3,000	3,000	0.0%
4403	Assoc. Dues/Subscript.	58,689	48,702	51,500	59,500	52,300	-12.1%
4405	Travel & Training	3,847	467	2,800	5,000	5,000	0.0%
4415	Special Services	3,299	1,713	2,600	2,100	2,500	19.0%
4417	Printing and Reprod.	238	235	260	300	300	0.0%
4419	Professional Services	1,000	60	-	2,000	2,000	0.0%
Services Total		70,369	54,073	59,800	71,900	65,100	-9.5%
Total Mayor & City Commission		\$ 231,085	\$ 203,409	\$ 204,890	\$ 236,690	\$ 238,560	0.8%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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
		Kentucky League of Cities	11,000
		Evansville Metropolitan Planning Organization	4,000
		Kentucky Chamber of Commerce	3,800
		National League of Cities	2,000
		Housing Board Members	600
		Kentuckians for Better Transportation	500
		Other	1,600
		Total	\$ 52,300
4415	Special Services	Retirement Watches & Engraving	\$ 1,200
		Christmas Parade	500
		Logo Incentives	500
		Other	300
		Total	\$ 2,500
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 10 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 2023**

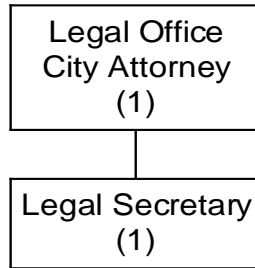
Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Department 10 - Administration							
Division 011 - City Manager							
41 Personnel Services							
4101	Salaries - Supervision	\$ 189,307	\$ 242,500	\$ 223,112	\$ 198,720	\$ 287,560	44.7%
4102	Salaries - Clerical	22,672	4,493	21,452	18,740	22,940	22.4%
4103	Salaries - Operational	33,297	1,243	1,400	-	-	N/A
4104	Salaries - Overtime	387	112	300	2,490	2,420	-2.8%
4105	Salaries - Other	-	-	-	2,540	2,500	-1.6%
4106	FICA	14,915	15,071	15,047	13,790	19,560	41.8%
4107	Medicare	3,664	3,740	3,697	3,230	4,580	41.8%
4108	Life Insurance	2,626	2,618	110	5,210	5,230	0.4%
4109	Health Insurance	58,075	52,870	50,760	46,800	59,040	26.2%
4110	Other Insurance	1,132	1,099	1,062	290	350	20.7%
4111	Workers Compensation	262	193	152	350	510	45.7%
4112	Employee Assist. Prgm	58	53	47	50	60	20.0%
4115	Unemploy. Insurance	77	229	406	350	160	-54.3%
4116	Employee Pension	26,386	26,817	26,870	20,790	22,760	9.5%
4118	Retirement - Other	21,759	22,034	23,265	22,810	36,480	59.9%
Personnel Services Total		374,617	373,072	367,680	336,160	464,150	38.1%
42 Supplies							
4201	Fuel	-	309	632	-	950	N/A
4203	Office Supplies	1,102	1,411	1,450	1,400	1,500	7.1%
4208	Postage	55	59	90	100	100	0.0%
4211	Periodicals & Supple.	3,641	3,458	3,800	4,000	4,100	2.5%
4225	Safety Supplies	-	15,710	-	-	-	N/A
Supplies Total		4,798	20,947	5,972	5,500	6,650	20.9%
43 Maintenance & Repairs							
4302	Office Equip. Repair	9	37	10	20	10	-50.0%
Maintenance & Repairs Total		9	37	10	20	10	-50.0%
44 Services							
4401	Telephone	3,496	4,676	4,320	3,700	4,400	18.9%
4403	Assoc. Dues/Subscript.	857	1,261	580	800	800	0.0%
4405	Travel & Training	5,590	2,366	1,000	5,000	6,000	20.0%
4408	Legal Advertising	28	-	60	200	100	-50.0%
4415	Special Services	308	106	150	300	300	0.0%
4416	Car Allowance	5,490	5,445	5,400	5,400	5,400	0.0%
4417	Printing and Reprod.	331	810	300	500	400	-20.0%
4418	Contractual Services	-	10,240	2,100	2,100	2,100	0.0%
4419	Professional Services	1,959	1,959	1,500	3,000	2,000	-33.3%
Services Total		18,059	26,863	15,410	21,000	21,500	2.4%
Total City Manager		\$ 397,483	\$ 420,919	\$ 389,072	\$ 362,680	\$ 492,310	35.7%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Administration **DIVISION:** City Manager

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	KRS Revisions	\$ 4,000
		Other	100
		Total	\$ 4,100
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	\$ 1,000
		Other (share of Community Calendar)	1,000
			\$ 2,000

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 2023**

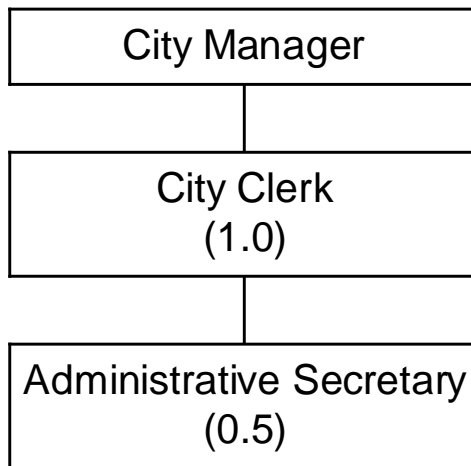
Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Department 10 - Administration							
Division 012 - City Attorney							
41 Personnel Services							
4101	Salaries - Supervision	\$ 105,392	\$ 108,519	\$ 113,284	\$ 110,820	\$ 117,130	5.7%
4102	Salaries - Clerical	49,033	47,905	49,440	59,690	50,820	-14.9%
4104	Salaries - Overtime	187	-	245	150	150	0.0%
4106	FICA	9,362	9,485	9,775	10,590	10,430	-1.5%
4107	Medicare	2,190	2,218	2,286	2,480	2,440	-1.6%
4108	Life Insurance	79	79	91	100	90	-10.0%
4109	Health Insurance	36,440	36,000	36,720	40,560	39,360	-3.0%
4110	Other Insurance	229	230	229	250	230	-8.0%
4111	Workers Compensation	170	125	98	290	290	0.0%
4112	Employee Assist. Prgm	36	36	36	40	40	0.0%
4115	Unemploy. Insurance	49	181	303	270	270	0.0%
4116	Employee Pension	37,200	37,864	43,874	45,990	45,040	-2.1%
Personnel Services Total		240,367	242,642	256,381	271,230	266,290	-1.8%
42 Supplies							
4203	Office Supplies	346	1,336	1,000	1,300	1,300	0.0%
4208	Postage	350	577	350	560	560	0.0%
4211	Periodicals & Supple.	326	285	8,300	5,700	10,280	80.4%
Supplies Total		1,022	2,198	9,650	7,560	12,140	60.6%
43 Maintenance & Repairs							
4302	Office Equip. Repair	31	53	50	50	50	0.0%
Maintenance & Repairs Total		31	53	50	50	50	0.0%
44 Services							
4401	Telephone	395	457	440	450	450	0.0%
4403	Assoc. Dues/Subscript.	7,606	9,294	5,000	5,950	5,000	-16.0%
4405	Travel & Training	2,531	619	1,500	1,570	3,830	143.9%
4415	Special Services	45	440	450	950	950	0.0%
4417	Printing and Reprod.	142	351	350	650	650	0.0%
4419	Professional Services	29,333	68,707	71,500	70,000	75,000	7.1%
Services Total		40,052	79,868	79,240	79,570	85,880	7.9%
45 Sundry Charges							
4501	Insurance Expense	5,989	6,600	7,292	7,200	8,030	11.5%
Sundry Charge Total		5,989	6,600	7,292	7,200	8,030	11.5%
Total Legal		\$ 287,461	\$ 331,361	\$ 352,613	\$ 365,610	\$ 372,390	1.9%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Administration **DIVISION:** City Attorney

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Baldwin's KY Revised Statutes	\$ 4,500
		Advance Lexis On Line	4,000
		Kentucky Practice	760
		Kentucky Court Net	360
		Kentucky Verdict Reporter	310
		Kentucky Law Summary	300
		KLC Legal Handbook	50
		Total	\$ 10,280
4403	Association Dues and Subscrip	ASCAP/MPLC/SESAC	\$ 3,000
		International Municipal Lawyers Ass.	630
		Kentucky Bar Association	350
		Others (Henderson/ABA/INSC/MAAK)	1,020
		Total	\$ 5,000
4419	Professional Services	Attorney Fees	\$ 75,000

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 2023**

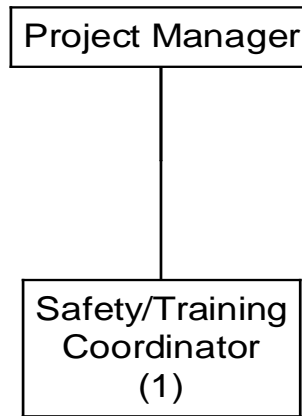
Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Department 10 - Administration							
Division 013 - City Clerk							
41 Personnel Services							
4101	Salaries - Supervision	\$ 60,691	\$ 61,470	\$ 65,297	\$ 63,650	\$ 67,590	6.2%
4102	Salaries - Clerical	-	3,811	19,575	18,740	22,940	22.4%
4106	FICA	3,655	3,936	5,133	5,120	5,620	9.8%
4107	Medicare	855	921	1,200	1,180	1,320	11.9%
4108	Life Insurance	48	54	60	70	70	0.0%
4109	Health Insurance	18,220	19,530	25,380	28,080	29,520	5.1%
4110	Other Insurance	115	129	156	180	180	0.0%
4111	Workers Compensation	67	49	39	130	150	15.4%
4112	Employee Assist. Prgm	18	20	24	30	30	0.0%
4115	Unemploy. Insurance	19	71	107	100	150	50.0%
4116	Employee Pension	14,602	15,822	22,669	22,210	24,260	9.2%
Personnel Services Total		98,290	105,813	139,640	139,490	151,830	8.8%
42 Supplies							
4203	Office Supplies	847	978	1,250	1,300	1,300	0.0%
4208	Postage	38	49	70	100	100	0.0%
Supplies Total		885	1,027	1,320	1,400	1,400	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	99	5	10	10	10	0.0%
Maintenance & Repairs Total		99	5	10	10	10	0.0%
44 Services							
4401	Telephone	542	587	600	600	600	0.0%
4402	Medical Exams	-	51	-	-	-	N/A
4403	Assoc. Dues/Subscript.	650	295	300	320	320	0.0%
4405	Travel & Training	350	200	1,200	1,800	1,800	0.0%
4408	Legal Advertising	6,767	6,478	5,800	5,000	5,500	10.0%
4415	Special Services	62	39	30	50	50	0.0%
4417	Printing and Reprod.	30	21	40	100	100	0.0%
4418	Contractual Services	3,111	-	-	-	-	N/A
4419	Professional Services	5,025	6,030	5,240	6,000	6,000	0.0%
Services Total		16,537	13,701	13,210	13,870	14,370	3.6%
Total City Clerk		\$ 115,811	\$ 120,546	\$ 154,180	\$ 154,770	\$ 167,610	8.3%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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 & ENGINEERING & SAFETY SAFETY



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 overseeing 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 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Department 10 - Administration							
Division 016 - Safety							
41 Personnel Services							
4101	Salaries - Supervision	\$ -	\$ -	\$ 45,125	\$ 68,820	\$ 71,150	3.4%
4106	FICA	-	-	2,796	4,280	4,420	3.3%
4107	Medicare	-	-	654	990	1,040	5.1%
4108	Life Insurance	-	-	34	50	50	0.0%
4109	Health Insurance	-	-	11,340	18,720	19,680	5.1%
4110	Other Insurance	-	-	82	120	120	0.0%
4111	Workers Compensation	-	-	-	110	120	9.1%
4112	Employee Assist. Prgm	-	-	13	20	20	0.0%
4115	Unemploy. Insurance	-	-	112	110	120	9.1%
4116	Employee Pension	-	-	12,161	18,560	19,060	2.7%
Personnel Services Total		-	-	72,317	111,780	115,780	3.6%
42 Supplies							
4201	Fuel	-	-	1,025	720	1,540	113.9%
4203	Office Supplies	-	-	800	1,000	800	-20.0%
4207	Clothing	-	-	-	-	130	N/A
4209	Educational Supplies	-	-	200	300	200	-33.3%
4211	Periodicals & Supple.	-	-	2,579	2,600	2,600	0.0%
4225	Safety Supplies	-	18,700	1,687	1,500	1,300	-13.3%
Supplies Total		-	18,700	6,291	6,120	6,570	7.4%
43 Maintenance & Repairs							
4301	Vehicle Repair	-	-	650	600	150	-75.0%
Maintenance & Repairs Total		-	-	650	600	150	-75.0%
44 Services							
4401	Telephone	577	464	925	840	950	13.1%
4402	Medical Exams	-	-	37,252	38,720	48,470	25.2%
4404	Multi-Depart. Training	-	-	38,745	42,850	44,750	4.4%
4405	Travel & Training	-	-	3,000	3,200	1,910	-40.3%
4415	Special Services	-	-	30	30	10,030	33333.3%
4417	Printing and Reprod.	-	-	75	100	80	-20.0%
4418	Contractual Services	-	-	3,000	6,000	3,000	-50.0%
Services Total		577	464	83,027	91,740	109,190	19.0%
Total Safety		\$ 577	\$ 19,164	\$ 162,285	\$ 210,240	\$ 231,690	10.2%

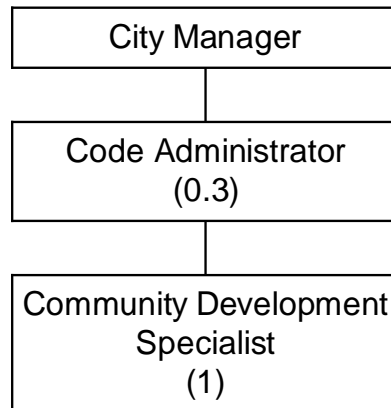
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Administration

DIVISION: Safety

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Toner Cartridge (One black, cyan, yellow, blue)	\$ 700
		Miscellaneous	100
		Total	\$ 800
4209	Educational Supplies	Miscellaneous Safety Videos	\$ 200
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	200
		Total	\$ 1,300
4402	Medical Exams	OSHA-Required Questionnaires & Physicals	
		HFD + diver physicals & other misc. tests (62)	\$ 33,600
		HPD (60) + diver physicals (5)	8,100
		HWU (20)	1,800
		PW (5)	600
		Parks (2)	240
		CDL Physical for Safety Coordinator	130
		Total	\$ 44,470
4404	Multi-Departmental Training	Target Solutions Online Training Platform	\$ 30,000
		Supervisory Training	10,600
		Work zone Safety (flagger trng) - HMG, PW, and HWU for 30 pers	2,800
		OSHA 10-hr card for Gen. Ind (60 students)	900
		OSHA 10-hr card for Const. (30 students)	450
		Total	\$ 44,750
4418	Contractual Services	Annual Crane Inspections	\$ 3,000

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 2023**

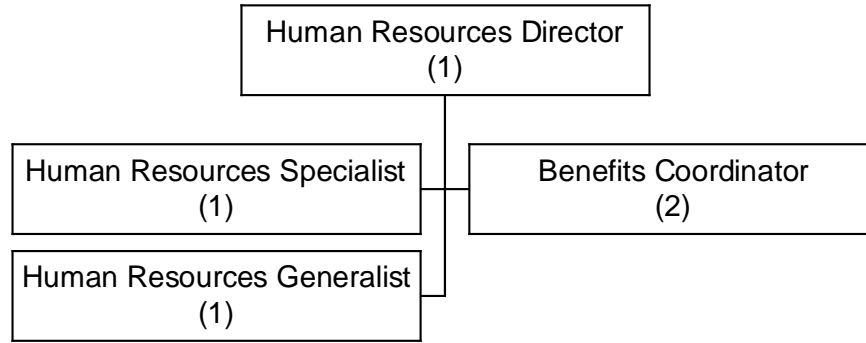
Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Department 10 - Administration							
Division 017 - Community Development							
41 Personnel Services							
4101	Salaries - Supervision	\$ 19,175	\$ 19,417	\$ 20,496	\$ 20,110	\$ 21,440	6.6%
4103	Salaries - Operational	54,169	54,310	57,160	56,070	59,100	5.4%
4104	Salaries - Overtime	594	1,014	156	500	500	0.0%
4106	FICA	4,426	4,505	4,696	4,730	5,000	5.7%
4107	Medicare	1,035	1,054	1,098	1,090	1,170	7.3%
4108	Life Insurance	57	57	57	60	60	0.0%
4109	Health Insurance	23,686	23,400	23,868	24,340	25,590	5.1%
4110	Other Insurance	149	149	149	150	150	0.0%
4111	Workers Compensation	392	250	189	930	1,000	7.5%
4112	Employee Assist. Prgm	23	23	23	30	30	0.0%
4115	Unemploy. Insurance	18	64	94	90	130	44.4%
4116	Employee Pension	17,790	18,089	20,971	20,540	21,580	5.1%
Personnel Services Total		121,514	122,332	128,957	128,640	135,750	5.5%
42 Supplies							
4203	Office Supplies	250	420	900	500	500	0.0%
4208	Postage	14	53	180	200	200	0.0%
4209	Educational Supplies	-	-	1,500	1,500	1,500	0.0%
Supplies Total		264	473	2,580	2,200	2,200	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	9	3	10	10	10	0.0%
Maintenance & Repairs Total		9	3	10	10	10	0.0%
44 Services							
4403	Assoc. Dues/Subscript.	151	431	400	500	500	0.0%
4405	Travel & Training	1,107	-	600	1,000	1,200	20.0%
4415	Special Services	14	37	2,500	-	30	N/A
4417	Printing and Reprod.	44	779	300	500	500	0.0%
Services Total		1,316	1,247	3,800	2,000	2,230	11.5%
Total Community Development		\$ 123,103	\$ 124,055	\$ 135,347	\$ 132,850	\$ 140,190	5.5%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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 2023**

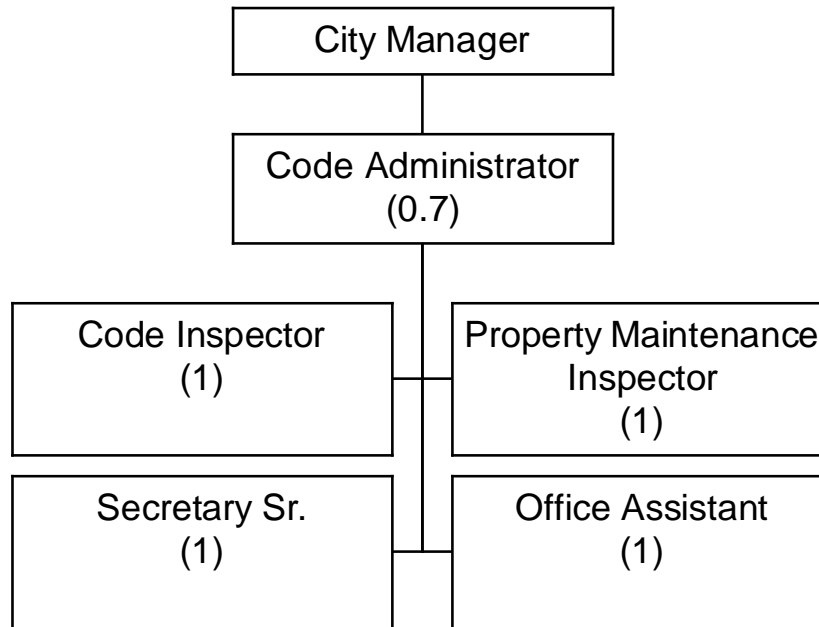
Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Department 10 - Administration							
Division 124 - Human Resources							
41 Personnel Services							
4101	Salaries - Supervision	\$ 87,786	\$ 88,894	\$ 91,662	\$ 91,670	\$ 97,810	6.7%
4103	Salaries - Operational	204,988	173,364	192,137	186,880	176,050	-5.8%
4104	Salaries - Overtime	4,749	4,480	6,383	5,400	5,230	-3.1%
4105	Salaries - Other	450	-	-	-	-	N/A
4106	FICA	17,854	16,029	17,758	17,890	17,310	-3.2%
4107	Medicare	4,176	3,749	4,153	4,180	4,050	-3.1%
4108	Life Insurance	262	223	240	230	210	-8.7%
4109	Health Insurance	93,145	73,500	76,717	98,280	98,400	0.1%
4110	Other Insurance	679	574	590	610	580	-4.9%
4111	Workers Compensation	336	210	56	460	450	-2.2%
4112	Employee Assist. Prgm	105	89	92	100	90	-10.0%
4115	Unemploy. Insurance	95	308	518	750	720	-4.0%
4116	Employee Pension	71,553	64,563	76,832	77,720	74,770	-3.8%
Personnel Services Total		486,178	425,983	467,138	484,170	475,670	-1.8%
42 Supplies							
4201	Fuel	125	33	86	130	130	0.0%
4203	Office Supplies	3,476	5,104	5,281	4,740	5,500	16.0%
4205	Medical/ Drug Supplies	53	-	-	-	-	N/A
4208	Postage	1,285	953	1,171	1,400	1,400	0.0%
4209	Educational Supplies	-	560	157	200	200	0.0%
4211	Periodicals & Supple.	1,025	2,579	-	-	-	N/A
Supplies Total		5,964	9,229	6,695	6,470	7,230	11.7%
43 Maintenance & Repairs							
4301	Vehicle Repair	18	18	28	100	100	0.0%
4302	Office Equip. Repair	100	152	231	200	230	15.0%
Maintenance & Repairs Total		118	170	259	300	330	10.0%
44 Services							
4401	Telephone	1,691	1,726	1,591	1,600	1,600	0.0%
4402	Medical Exams	17,942	22,345	16,229	18,100	18,700	3.3%
4403	Assoc. Dues/Subscript.	919	594	1,292	1,150	1,490	29.6%
4404	Multi-Depart. Training	8,463	6,417	1,435	1,700	1,500	-11.8%
4405	Travel & Training	1,859	1,104	1,676	3,950	6,840	73.2%
4406	Boards & Meetings	-	-	300	900	450	-50.0%
4408	Legal Advertising	17,779	18,070	9,431	15,090	10,900	-27.8%
4415	Special Services	621	75	383	1,000	1,000	0.0%
4417	Printing and Reprod.	535	753	902	1,000	1,000	0.0%
4418	Contractual Services	7,520	3,145	27,552	24,990	21,750	-13.0%
Services Total		57,329	54,229	60,791	69,480	65,230	-6.1%
45 Sundry Charges							
4501	Insurance Expense	1,026	925	2,713	980	2,990	205.1%
Sundry Charge Total		1,026	925	2,713	980	2,990	205.1%
Total Human Resources		\$ 550,615	\$ 490,536	\$ 537,596	\$ 561,400	\$ 551,450	-1.8%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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	\$ 12,900
		Random drug screens	5,800
		Total	\$ 18,700
4403	Association Dues & Subscription	Rotary Club	\$ 800
		Society for HR Professionals (SHRM) for 2 HR Staff	440
		KY Public HR Association (KPHRA) membership	250
		Total	\$ 1,490
4404	Multi-Department Training	Online HIPAA training, preventing harassment & discrimination & training other training via contractual services through IT dept.	\$ 1,500
4408	Legal Advertising	Newspaper and Online employment advertising	\$ 9,500
		Radio employment opportunities advertising	1,400
		Total	\$ 10,900
4415	Special Services	Job fair registration & City-wide employee recognition program	\$ 1,000
4418	Contractual Services	Background checks on new employees & annual citywide MVR	\$ 7,660
		checks for employee jobs requiring driver license	
		Online recruitment/application/applicant tracking HRIS software	14,090
		for the public sector includes system maintenance and support	
			\$ 21,750

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 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Department 10 - Administration							
Division 233 - Code Enforcement							
41 Personnel Services							
4101	Salaries - Supervision	\$ 44,742	\$ 45,329	\$ 48,225	\$ 46,930	\$ 50,020	6.6%
4102	Salaries - Clerical	34,238	35,082	50,331	35,640	40,440	13.5%
4103	Salaries - Operational	73,774	78,191	92,542	155,930	107,100	-31.3%
4104	Salaries - Overtime	1,123	318	568	260	280	7.7%
4106	FICA	9,251	9,398	11,468	14,810	12,270	-17.2%
4107	Medicare	2,164	2,198	2,682	3,470	2,870	-17.3%
4108	Life Insurance	130	166	180	240	200	-16.7%
4109	Health Insurance	55,979	65,460	68,292	106,710	92,500	-13.3%
4110	Other Insurance	338	424	457	660	550	-16.7%
4111	Workers Compensation	2,454	1,110	940	6,660	6,680	0.3%
4112	Employee Assist. Prgm	52	66	77	110	90	-18.2%
4115	Unemploy. Insurance	55	204	305	280	320	14.3%
4116	Employee Pension	34,330	38,470	51,247	64,350	53,000	-17.6%
Personnel Services Total		258,630	276,416	327,314	436,050	366,320	-16.0%
42 Supplies							
4201	Fuel	1,065	952	1,867	1,770	2,800	58.2%
4202	Minor Tools	-	-	300	200	400	100.0%
4203	Office Supplies	2,749	3,256	7,200	3,000	5,000	66.7%
4207	Clothing Supplies	240	194	450	900	1,010	12.2%
4208	Postage	3,141	5,613	5,500	5,000	6,000	20.0%
4209	Educational Supplies	-	-	1,500	1,500	1,500	0.0%
4211	Periodicals & Supple.	-	201	200	350	350	0.0%
Supplies Total		7,195	10,216	17,017	12,720	17,060	34.1%
43 Maintenance & Repairs							
4301	Vehicle Repair	1,504	1,146	1,500	4,000	4,000	0.0%
4302	Office Equip. Repair	407	1,118	1,000	1,000	1,000	0.0%
Maintenance & Repairs Total		1,911	2,264	2,500	5,000	5,000	0.0%
44 Services							
4401	Telephone	1,780	3,159	4,000	4,500	4,500	0.0%
4402	Medical Exams	330	-	-	-	-	N/A
4403	Assoc. Dues/Subscript.	379	330	350	500	470	-6.0%
4405	Travel & Training	1,107	548	1,500	3,500	4,000	14.3%
4406	Boards and Meetings	2,850	3,066	6,000	6,000	6,250	4.2%
4408	Legal Advertising	693	1,837	1,500	1,200	1,600	33.3%
4415	Special Services	4,619	5,475	6,500	7,000	7,650	9.3%
4417	Printing and Reprod.	20	-	1,500	150	2,150	1333.3%
4418	Contractual Services	28,840	31,859	102,500	102,500	127,500	24.4%
Services Total		40,618	46,274	123,850	125,350	154,120	23.0%
45 Sundry Charges							
4501	Insurance Expense	3,773	2,146	3,635	2,260	4,000	77.0%
Sundry Charge Total		3,773	2,146	3,635	2,260	4,000	77.0%
Total Code Enforcement		\$ 312,127	\$ 337,316	\$ 474,316	\$ 581,380	\$ 546,500	-6.0%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Administration **DIVISION:** Code Enforcement

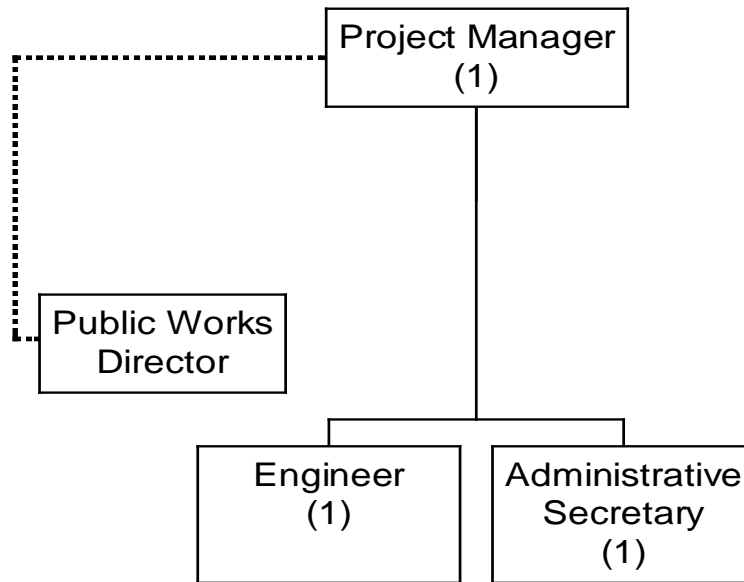
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Replacement of existing tools: measuring tapes, flashlights, etc.	\$ 400
4203	Office Supplies	General Office Supplies: paper , folders, etc.	\$ 5,000
4207	Clothing Supplies	City of Henderson logo work shirts: 5 employee with three shirts	\$ 630
		Work boots: 3 employees	380
		Total	\$ 1,010
4208	Postage	Certified and regular mailings. There is additional funds to	\$ 6,000
		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
		Total	\$ 470
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
		Quarterly West KY Code Board Meeting	250
		Total	\$ 6,250
4408	Legal Advertising	Board of Zoning Adjustment - public notices	\$ 1,200
		Condemnation public notices	400
		Total	\$ 1,600

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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	1,000
		Total	\$ 7,650
4417	Printing and Reproduction	Contractor Registration	\$ 2,000
		Materials for notification postings	150
			\$ 2,150
4418	Contractual Services	Condemnation abatements/demolition of 10 houses	\$ 60,000
		Landfill fees	10,000
		Asbestos testing - 10 @ \$550	5,500
		Asbestos remediation 10 houses @ \$2,500	25,000
		Mowing and property cleaning abatements	23,000
		Board and secure abatements	4,000
		Total	\$ 127,500

TRANSPORTATION & ENGINEERING & 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 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Department 10 - Administration							
Division 377 - Engineering							
41 Personnel Services							
4101	Salaries - Supervision	\$ 75,716	\$ 76,674	\$ 81,261	\$ 79,400	\$ 84,650	6.6%
4102	Salaries - Clerical	52,789	57,466	37,956	37,120	40,950	10.3%
4103	Salaries - Operational	68,502	69,263	73,435	71,650	76,390	6.6%
4104	Salaries - Overtime	598	3,703	38	600	-	-100.0%
4105	Salaries - Other	2,842	-	-	-	-	N/A
4106	FICA	12,094	12,472	11,743	12,700	12,530	-1.3%
4107	Medicare	2,828	2,917	2,746	2,980	2,930	-1.7%
4108	Life Insurance	144	144	144	130	130	0.0%
4109	Health Insurance	51,620	54,000	55,440	56,160	59,040	5.1%
4110	Other Insurance	344	344	344	350	350	0.0%
4111	Workers Compensation	1,795	1,715	1,093	6,440	6,830	6.1%
4112	Employee Assist. Prgm	53	55	54	60	60	0.0%
4115	Unemploy. Insurance	66	312	325	240	320	33.3%
4116	Employee Pension	47,544	49,456	53,685	50,700	54,110	6.7%
Personnel Services Total		316,935	328,521	318,264	318,530	338,290	6.2%
42 Supplies							
4201	Fuel	272	452	520	680	780	14.7%
4202	Minor Tools	-	-	-	100	100	0.0%
4203	Office Supplies	1,103	1,175	1,800	2,250	2,000	-11.1%
4207	Clothing Supplies	-	242	530	660	660	0.0%
4208	Postage	176	39	75	250	200	-20.0%
4209	Educational Supplies	-	-	-	100	100	0.0%
Supplies Total		1,551	1,908	2,925	4,040	3,840	-5.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	244	279	225	550	550	0.0%
4302	Office Equip. Repair	2,380	2,477	3,500	3,500	3,950	12.9%
Maintenance & Repairs Total		2,624	2,756	3,725	4,050	4,500	11.1%
44 Services							
4401	Telephone	1,564	1,641	1,550	2,390	2,000	-16.3%
4403	Assoc. Dues/Subscript.	1,148	1,708	1,600	1,700	1,700	0.0%
4405	Travel & Training	3,071	579	1,510	3,500	5,000	42.9%
4415	Special Services	69	72	75	560	300	-46.4%
4416	Car Allowance	-	450	1,350	5,400	5,400	0.0%
4417	Printing and Reprod.	102	43	40	150	150	0.0%
4418	Contractual Services	-	2,627	21,000	4,000	9,600	140.0%
4419	Professional Services	150	-	-	150	150	0.0%
Services Total		6,104	7,120	27,125	17,850	24,300	36.1%
45 Sundry Charges							
4501	Insurance Expense	227	1,227	2,380	1,290	2,620	103.1%
Sundry Charge Total		227	1,227	2,380	1,290	2,620	103.1%
Total Engineering		\$ 327,441	\$ 341,532	\$ 354,419	\$ 345,760	\$ 373,550	8.0%

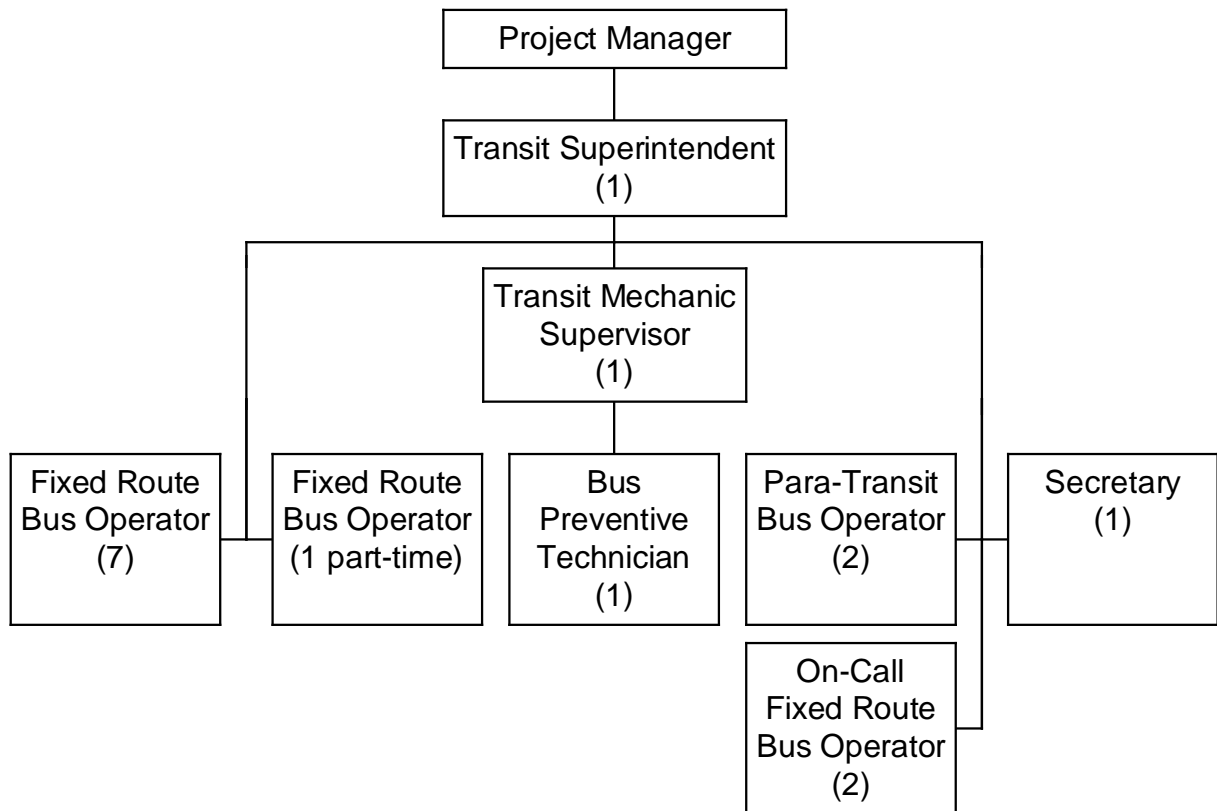
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Administration **DIVISION:** Engineering

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer Cartridges & Supplies, etc.	\$ 2,000
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	\$ 2,200
		Brother Printer Maintenance	250
		Total	\$ 3,950
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	\$ 300
4418	Contractual Services	Spraying of Borax Drive and Airline Road Properties	\$ 9,600

TRANSPORTATION & ENGINEERING & SAFETY

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 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3200	Bus Fares	\$ 25,473	\$ 16,393	\$ 17,160	\$ 17,000	\$ 17,000	0.0%
Total Service Fees		25,473	16,393	17,160	17,000	17,000	0.0%
37 Other Revenue							
3700	Interest Income	1,083	616	936	-	-	N/A
3730	Insurance Recovery	2,401	4,416	2,169	-	-	N/A
3753	Federal Grant	1,042,930	843,139	1,001,291	1,175,800	1,062,000	-9.7%
3754	State Grant	52,600	55,658	48,625	57,100	57,900	1.4%
3755	Transfer from General	677,000	424,246	219,000	286,000	537,000	87.8%
3765	KY Fuel Tax Refund	4,136	5,396	4,667	4,100	4,100	0.0%
3799	Other	48	-	-	-	-	N/A
Total Other Revenue		1,780,198	1,333,471	1,276,688	1,523,000	1,661,000	9.1%
TOTAL HART REVENUE		\$ 1,805,671	\$ 1,349,864	\$ 1,293,848	\$ 1,540,000	\$ 1,678,000	9.0%

EXPENSE

Department 10 - Administration
Division 015 - Mass Transit

41 Personnel Services

4101	Salaries - Supervision	\$ 61,833	\$ 64,498	\$ 39,075	\$ 67,200	\$ 67,930	1.1%
4102	Salaries - Clerical	34,470	33,428	35,069	34,130	36,270	6.3%
4103	Salaries - Operational	396,824	398,073	421,642	451,330	501,170	11.0%
4104	Salaries - Overtime	26,104	17,870	13,618	53,600	52,800	-1.5%
4105	Salaries - Other	22,550	23,027	23,970	19,420	19,400	-0.1%
4106	FICA	32,679	32,451	32,350	38,750	42,010	8.4%
4107	Medicare	7,643	7,589	7,566	9,070	9,830	8.4%
4108	Life Insurance	598	590	536	550	550	0.0%
4109	Health Insurance	215,093	216,000	200,043	243,360	255,840	5.1%
4110	Other Insurance	1,386	1,377	1,246	1,500	1,500	0.0%
4111	Workers Compensation	19,538	12,767	8,708	38,380	42,180	9.9%
4112	Employee Assist. Prgm	252	249	233	240	240	0.0%
4115	Unemploy. Insurance	173	622	861	720	1,080	50.0%
4116	Employee Pension	118,379	118,569	129,541	157,880	165,590	4.9%
Personnel Services Total		937,522	927,110	914,458	1,116,130	1,196,390	7.2%

CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Division 015 - Mass Transit (continued)							
42 Supplies							
4201	Fuel	\$ 55,860	\$ 41,906	\$ 78,282	\$ 96,850	\$ 78,280	-19.2%
4202	Minor Tools	2,201	1,088	1,800	1,500	1,500	0.0%
4203	Office Supplies	1,870	2,542	1,300	2,000	1,800	-10.0%
4204	Cleaning Supplies	2,126	1,423	3,200	1,950	2,100	7.7%
4205	Medical & Drug Supply	-	130	30	80	50	-37.5%
4207	Clothing Supplies	1,763	2,122	3,400	3,900	4,000	2.6%
4208	Postage	50	35	15	100	50	-50.0%
4229	Miscell. Supplies	4,537	543	300	3,300	3,300	0.0%
Supplies Total		68,407	49,789	88,327	109,680	91,080	-17.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	31,690	34,522	30,000	50,000	50,000	0.0%
4302	Office Equip. Repair	6	277	50	100	1,200	1100.0%
4305	Heating / A.C. Repair	-	-	200	350	350	0.0%
4306	Building Repair & Maint	1,227	1,447	7,200	7,200	5,000	-30.6%
4308	Machines Tools Repair	-	1,766	100	2,000	2,000	0.0%
4309	Radios Repair	-	-	350	50	500	900.0%
4312	Walks Drives Fences	-	-	50	100	100	0.0%
Maintenance & Repairs Total		32,923	38,012	37,950	59,800	59,150	-1.1%
44 Services							
4401	Telephone	3,614	3,693	3,400	3,500	3,900	11.4%
4402	Medical Exams	612	675	1,200	1,500	1,500	0.0%
4403	Assoc. Dues/Subscript.	870	850	850	850	850	0.0%
4405	Travel & Training	2,923	-	2,500	13,250	13,250	0.0%
4408	Legal Advertising	-	175	-	-	-	N/A
4409	Electric-Purchased	9,850	9,052	8,100	9,000	8,500	-5.6%
4410	Natural Gas-Purchased	3,628	3,591	3,500	3,500	3,700	5.7%
4411	Other Utilities	2,184	2,381	2,300	2,300	2,300	0.0%
4414	Clothing / Cleaning	1,740	1,785	1,950	1,950	1,950	0.0%
4415	Special Services	305	291	300	400	400	0.0%
4416	Car Allowance	-	2,835	4,050	-	-	N/A
4417	Printing and Reprod.	57	273	300	300	300	0.0%
4418	Contractual Services	18,899	14,412	13,400	18,000	18,000	0.0%
4444	Admin. / Account. Serv.	133,000	127,000	135,000	135,000	153,000	13.3%
4522	Audit Expense	4,354	863	980	910	980	7.7%
Services Total		182,036	167,876	177,830	190,460	208,630	9.5%
45 Sundry Charges							
4501	Insurance Expense	28,689	16,249	18,404	16,430	20,250	23.3%
4555	Planning Grant	5,483	17,983	12,500	12,500	12,500	0.0%
Sundry Charges Total		34,172	34,232	30,904	28,930	32,750	13.2%

**CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Division 015 - Mass Transit (continued)							
46 Capital Outlay							
4601	Motor Vehicles	\$ 22,319	\$ 72,681	\$ 36,500	\$ 35,000	\$ 90,000	157.1%
4605	Machinery & Tools	-	-	7,500	-	-	N/A
4624	System Improvements	119,061	-	-	-	-	N/A
Capital Outlay Total		141,380	72,681	44,000	35,000	90,000	157.1%
HART EXPENSE TOTAL		\$ 1,396,440	\$ 1,289,700	\$ 1,293,469	\$ 1,540,000	\$ 1,678,000	9.0%
HART NET		\$ 409,231	\$ 60,164	\$ 379	\$ -	\$ -	

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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	400
		Copies, pens, and miscellaneous supplies	150
		Total	\$ 1,800
4204	Cleaning Supplies	Bus wash	\$ 850
		Floor cleaner, mops, brooms trash bags	500
		Floor cleaner and degreaser for shop floor	750
		Total	\$ 2,100
4205	Medical Supplies	Gloves, band-aids, eye wash	\$ 50
4207	Clothing Supplies	Uniform replacement (\$300-\$350 each for 12 employees)	\$ 4,000
4229	Miscellaneous Supplies	Passenger Appreciation Day	\$ 2,500
		Ice and Water	300
		Other	500
		Total	\$ 3,300
4301	Vehicle Repair	Tires, brakes, rotors, hubs, pads, and seals	\$ 28,000
		Filters	6,000
		Oil, grease, and antifreeze	4,600
		Bulbs, wiper blades and belts	4,100
		A/C compressor, dryers, expansion valves, transfer pumps, and lin	3,800
		Miscellaneous parts	3,500
		Total	\$ 50,000
4302	Office Equipment	Replacement of iPads	\$ 1,200
4306	Building Repair and Maint.	General maintenance and upkeep of building and shelters	\$ 5,000
4308	Machine Tool Repair	Special tools for new buses	\$ 2,000
4309	Radio Repair	Replace antenna, microphones, and cords	\$ 500

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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 2023**

DEPARTMENT: Administration

DIVISION: HART

TOTAL COST: \$ 90,000

ACCOUNT DESCRIPTION: Vehicles

ACCOUNT NUMBER: 56-10-015-4601

DESCRIPTION OF ITEM OR PROJECT:

Purchase one cutaway bus to replace a 2017 Ford 450 with 143,000 miles

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

A new vehicle will reduce the repair and maintenance costs.

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 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Department 90 - Non-Departmental							
Division 298 - Non-Departmental							
44 Services - Outside Agencies							
4467	Meals on Wheels Prog.	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 13,000	13.0%
4469	Riverview School	5,000	5,000	5,000	5,000	5,000	0.0%
4472	Hend. Arts Alliance	9,000	9,000	10,000	10,000	9,000	-10.0%
4474	Involvement Inc	4,000	4,000	4,000	4,000	4,000	0.0%
4479	Downtown Hend. Part.	46,000	44,000	44,000	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	Chloe Randolph	-	-	-	-	7,500	N/A
4494	Nu-Works	-	-	30,000	-	15,000	N/A
4494	G.R. Asset Build. Coal.	-	-	-	-	1,500	N/A
4494	Preston Arts Center	10,000	-	10,000	10,000	15,000	50.0%
4494	Boys/Girls Clubs	10,000	10,000	10,000	10,000	15,000	50.0%
4494	Audubon Kid Zone	-	-	-	-	2,500	N/A
4494	Hnd. Christ. Outreach	-	-	15,000	15,000	10,000	-33.3%
4494	Other	37,028	2,000	-	-	15,000	N/A
Services Total		261,228	219,200	273,200	245,200	292,200	19.2%
44 Services - Quasi Agencies							
4456	Planning Commission	345,320	347,193	369,206	368,940	380,960	3.3%
4457	Ambulance Service	86,241	28,271	65,000	65,000	65,000	0.0%
4461	Henderson Tourism	37,700	37,700	37,700	37,700	37,700	0.0%
4484	Disaster & Emerg. Ser	40,825	62,980	58,896	65,700	65,700	0.0%
4485	Hend City/Co Air Board	149,260	173,130	222,350	222,350	222,350	0.0%
4491	HND Economic Develop.	48,000	48,000	48,000	50,000	50,000	0.0%
4492	Human Relations	30,171	35,039	36,028	36,030	42,340	17.5%
Services Total		737,517	732,313	837,180	845,720	864,050	2.2%
44 Services - Special Projects							
4495	Canoe Creek Mowing	45,000	-	77,806	65,000	65,000	0.0%
4495	Match on KIA Phase 2	57,409	-	-	-	-	N/A
4495	Flood Mitigation Fund	-	77,296	-	1,500	-	-100.0%
4495	Countryview Drainage	-	-	-	150,000	200,000	33.3%
4495	Boat Dock	-	51,765	32,057	-	-	N/A
4495	Community Service	30,000	77,195	56,395	60,000	60,000	0.0%
4495	Directional Signs	-	-	-	30,000	30,000	0.0%
4495	East End Improvements	-	-	-	-	60,000	N/A
4495	Visionary Plan	-	-	-	35,000	51,000	45.7%
4495	Downtown Improvements	-	32,571	20,161	26,000	26,000	0.0%
4495	The Perch	-	-	-	-	10,000	N/A
4495	COVID Supplies	49,414	26,489	13,644	-	-	N/A
4495	COVID Assistance	25,000	300,000	203,841	300,000	-	-100.0%
4495	Other	10,904	3,419	71,175	-	1,500	N/A
Services Total		217,727	568,735	475,079	667,500	503,500	-24.6%
45 Sundry Charges							
4501	Insurance Expense	158,510	76,404	41,159	117,000	45,280	-61.3%
Sundry Charge Total		158,510	76,404	41,159	117,000	45,280	-61.3%

CITY OF HENDERSON, KY
HEALTH REIMBURSEMENT ARRANGEMENT FUND BUDGET
FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 558	\$ 150	\$ 202	\$ -	\$ -	N/A
Other Revenue Total		558	150	202	-	-	N/A
38 Transfer							
3855	Transfer from Health Ins.	380,000	330,000	285,000	340,000	250,000	-26.5%
Transfer Total		380,000	330,000	285,000	340,000	250,000	-26.5%
HRA REVENUE TOTAL		<u>\$ 380,558</u>	<u>\$ 330,150</u>	<u>\$ 285,202</u>	<u>\$ 340,000</u>	<u>\$ 250,000</u>	<u>-26.5%</u>
EXPENSE							
Department 90 - Non-Departmental							
45 Sundry Charges							
4546	HRA Claims	\$ 367,122	\$ 331,774	\$ 284,521	\$ 340,000	\$ 250,000	-26.5%
Sundry Charges Total		367,122	331,774	284,521	340,000	250,000	-26.5%
HRA EXPENSE TOTAL		<u>\$ 367,122</u>	<u>\$ 331,774</u>	<u>\$ 284,521</u>	<u>\$ 340,000</u>	<u>\$ 250,000</u>	<u>-26.5%</u>
HRA NET		<u>13,436</u>	<u>(1,624)</u>	<u>681</u>	<u>-</u>	<u>-</u>	

CITY OF HENDERSON, KY
HEALTH INSURANCE FUND BUDGET
FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 7,884	\$ 2,637	\$ 2,193	\$ 5,030	\$ 1,910	-62.0%
3778	Premiums - 911	231,230	230,960	207,077	285,480	295,200	3.4%
3781	Premiums - Water	1,419,351	1,380,700	1,371,118	1,628,640	1,712,160	5.1%
3782	Premiums - Power Light	738,479	753,066	755,678	767,520	806,880	5.1%
3784	Premiums - Sanitation	314,440	271,670	273,600	299,520	314,880	5.1%
3785	Premiums - Cemetery	66,980	72,000	57,725	74,880	78,720	5.1%
3786	Premiums - General	4,246,777	3,581,000	3,604,635	4,285,330	4,478,850	4.5%
3787	Premiums - Gas	436,430	426,587	398,557	468,000	492,000	5.1%
3788	Premiums - HART	215,093	216,000	200,043	243,360	255,840	5.1%
3789	Premiums - PWI	170,733	168,180	198,774	201,240	211,560	5.1%
3795	Employee Contribution	399,075	396,501	425,165	387,000	462,000	19.4%
Other Revenue Total		8,246,472	7,499,301	7,494,565	8,646,000	9,110,000	5.4%
HEALTH INS. TOTAL REVENUE		<u>\$ 8,246,472</u>	<u>\$ 7,499,301</u>	<u>\$ 7,494,565</u>	<u>\$ 8,646,000</u>	<u>\$ 9,110,000</u>	<u>5.4%</u>
EXPENSE							
Insurance Expense							
4545	Plan Administration	\$ 798,999	\$ 959,596	\$ 1,122,312	\$ 1,002,000	\$ 1,300,000	29.7%
4547	Health Clinic	58,000	175,207	226,415	236,600	236,000	-0.3%
4501	Claims Expense	5,412,830	6,709,912	6,184,245	7,067,400	6,854,000	-3.0%
Insurance Total		6,269,829	7,844,715	7,532,972	8,306,000	8,390,000	1.0%
47 Transfers							
4704	Transfers to HRA	380,000	330,000	285,000	340,000	250,000	-26.5%
Transfers Total		380,000	330,000	285,000	340,000	250,000	-26.5%
HEALTH INS. EXPENSE TOTAL		<u>\$ 6,649,829</u>	<u>\$ 8,174,715</u>	<u>\$ 7,817,972</u>	<u>\$ 8,646,000</u>	<u>\$ 8,640,000</u>	<u>-0.1%</u>
HEALTH INSURANCE NET		<u>\$ 1,596,643</u>	<u>\$ (675,414)</u>	<u>\$ (323,407)</u>	<u>\$ -</u>	<u>\$ 470,000</u>	

**CITY OF HENDERSON, KY
CONSTRUCTION FUND BUDGET
FOR FISCAL 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 8,387	\$ 20,466	\$ 107,721	\$ 12,000	\$ -	-100.0%
3753	Federal Grant	465,508	271,541	2,360,627	5,584,000	-	-100.0%
3754	State Grant	17,192	-	-	148,000	3,205,000	2065.5%
3764	County Contribution	-	15,000	-	-	-	N/A
3774	Donations	-	15,000	-	-	-	N/A
3777	Bond or Loan Proceeds	-	9,998,712	22,500,000	-	-	N/A
3797	HWU Contributions	-	-	5,000,000	5,000,000	-	-100.0%
Other Revenue Total		491,087	10,320,719	29,968,348	10,744,000	3,205,000	-70.2%
38 Transfer							
3851	Transfer from General	286,000	1,245,000	232,000	601,000	943,000	56.9%
Transfer Total		286,000	1,245,000	232,000	601,000	943,000	56.9%
CONSTRUCTION REVENUE		\$ 777,087	\$ 11,565,719	\$30,200,348	\$11,345,000	\$ 4,148,000	-63.4%
EXPENSE							
45 Sundry Charge							
4507	Bond Issuance Cost	\$ -	\$ 162,767	\$ 297,854	\$ -	\$ -	N/A
4512	Distribution to HWU	43,789	67,635	1,295,302	5,433,000	-	-100.0%
Sundry Charge Total		43,789	230,402	1,593,156	5,433,000	-	-100.0%
43 Maintenance & Repairs							
4306	Building Repairs - Muni.	37,078	25,703	-	30,300	-	-100.0%
Maintenance & Repairs Total		37,078	25,703	-	30,300	-	-100.0%
46 Capital Outlay							
4603	911 Radio System	291,681	291,681	-	-	-	N/A
4607	Data Processing Equip.	-	29,188	-	-	-	N/A
4612	Green Riv. Rd Sidewalk	18,312	12,000	-	148,000	136,000	-8.1%
4612	Green Riv. Rd Sidewalk	4,578	-	-	37,700	34,000	-9.8%
4612	Wathen Lane	163,501	69,330	-	-	3,069,000	N/A
4612	Wathen Lane	40,875	-	92,254	171,000	699,000	308.8%
4612	Wathen Lane Bridge	266,012	-	-	-	-	N/A
4612	Wathen Lane Bridge	66,503	-	-	-	-	N/A
4612	Water St. Sidewalk	83,039	-	-	-	-	N/A

**CITY OF HENDERSON, KY
CONSTRUCTION FUND BUDGET
FOR FISCAL 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
47 Transfers - Construction Fund (continued)							
4617	Gathering Place	\$ 107,397	\$ 619	\$ -	\$ -	\$ -	N/A
4617	Fire Training Facility	-	54,065	-	-	-	N/A
4617	Fire Station	-	45,528	4,742	1,620,000	1,620,000	0.0%
4617	Park Shelter	-	-	-	295,000	295,000	0.0%
4617	Park Shelter	-	-	-	200,000	200,000	0.0%
4617	MSC - Wash Bay	80,435	-	-	-	-	N/A
4626	Land Acquisition	-	960,571	4,975,572	5,076,000	-	-100.0%
4629	Sports Complex	-	20,179	81,710	2,250,000	3,003,000	33.5%
4650	Riverfront Improvements	24,966	12,003	128,408	151,000	-	-100.0%
4697	Drainage Improvements	-	-	-	10,000	10,000	0.0%
Capital Outlay Total		1,147,299	1,495,164	5,282,686	9,958,700	9,066,000	-9.0%
47 Transfers - Construction Fund (continued)							
4703	Transfer to General	8,915	17,190	107,721	12,000	-	-100.0%
4725	Transfer to Bond Fund	2,354,090	2,411,671	8,330,422	-	-	N/A
Transfers Total		2,363,005	2,428,861	8,438,143	12,000	-	-100.0%
CONSTRUCTION EXPENSE TOTAL		\$ 3,591,171	\$ 4,180,130	\$15,313,985	\$15,434,000	\$ 9,066,000	-41.3%
CONSTRUCTION NET		\$ (2,814,084)	\$ 7,385,589	\$14,886,363	\$ (4,089,000)	\$ (4,918,000)	

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Administration

DIVISION: Construction

TOTAL COST: \$ 170,000

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.

DIVISION: Construction

TOTAL COST: \$ 3,768,000

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.

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Administration

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.

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. This will be located at the new property on Airline Road. \$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.

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Information for this page is still in production and will be provided later.

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**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Administration

DIVISION: Construction

TOTAL COST: \$ 3,003,000

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: \$ 10,000

ACCOUNT DESCRIPTION: Drainage Improvements

ACCOUNT NUMBER: 51-90-298-4697

DESCRIPTION OF ITEM OR PROJECT:

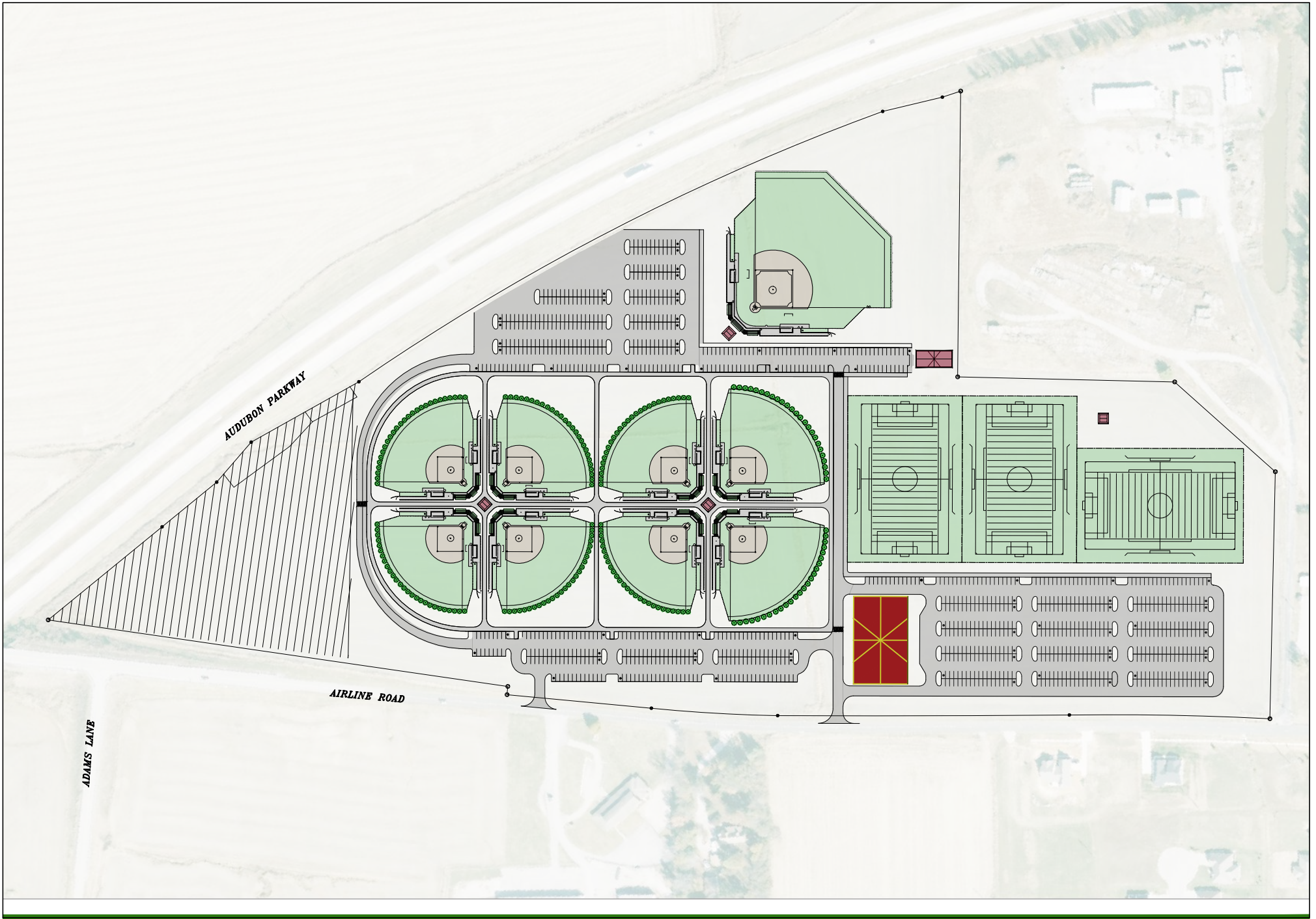
Cooper Park Drainage / Lakeland Detention Basin Project. This will also be matched by the \$200,000 that the General Fund has set aside for drainage improvements.

PROJECT JUSTIFICATION:

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

IMPACT ON OPERATING BUDGET:

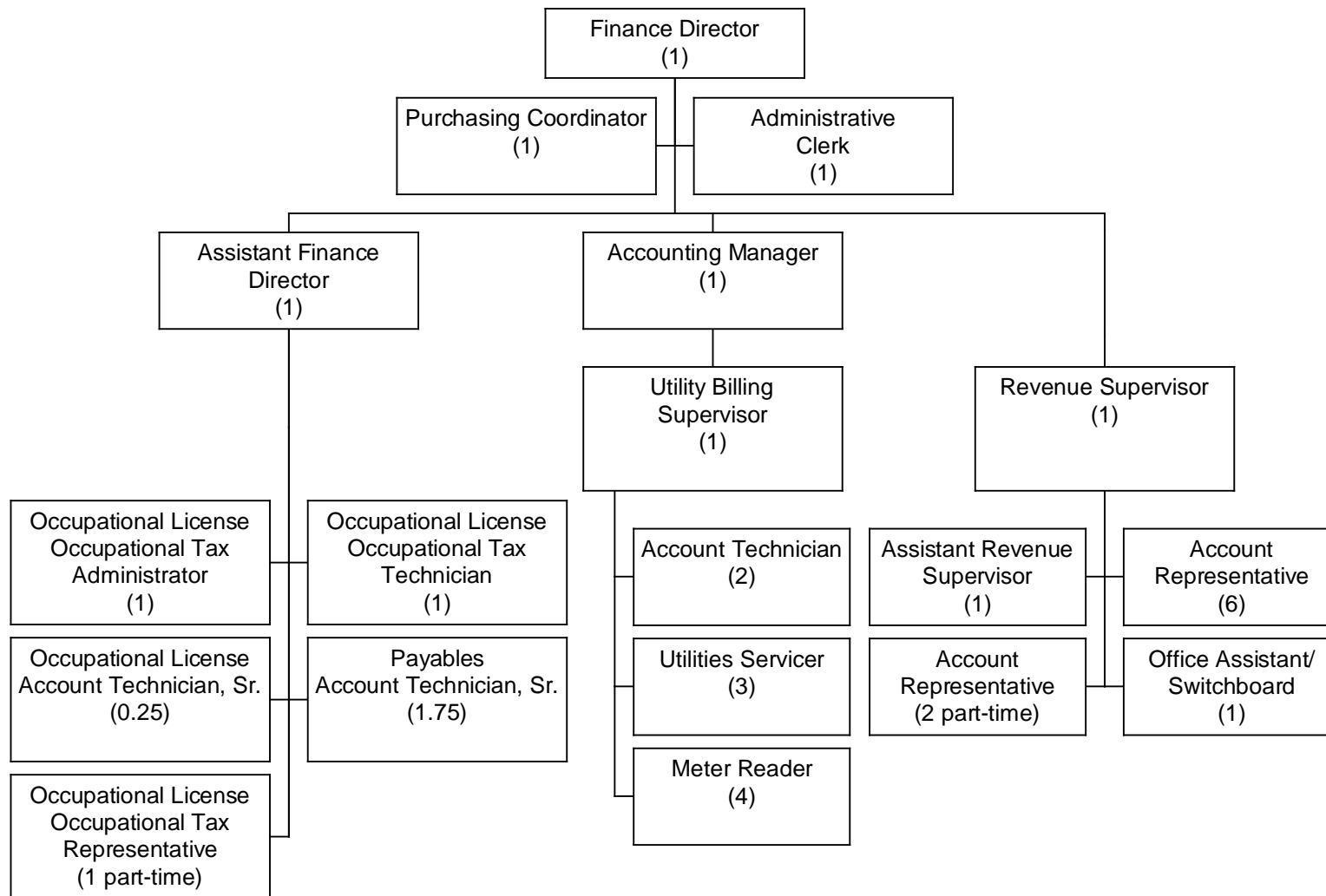
Negligible maintenance and operating expenses.



CITY OF HENDERSON, KY
COMMUNITY DEVELOPMENT BLOCK GRANT FUND BUDGET
FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3760	CDBG Revenue	\$ 44,086	\$ 250,999	\$ 849,814	\$ 787,000	\$ 784,000	-0.4%
Other Revenue Total		44,086	250,999	849,814	787,000	784,000	-0.4%
CDBG REVENUE TOTAL		<u>\$ 44,086</u>	<u>\$ 250,999</u>	<u>\$ 849,814</u>	<u>\$ 787,000</u>	<u>\$ 784,000</u>	<u>-0.4%</u>
EXPENSE							
Department 10 - Administration							
Division 017 - Community Development							
48 Community Development							
4830	Relocation	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 3,000	-40.0%
4840	Rehabilitation -CDBG	-	69,730	227,028	607,720	366,996	-39.6%
4860	Grant Administration	12,428	42,632	51,187	50,450	51,187	1.5%
4890	Public Facilities	31,658	60,000	-	-	-	N/A
4890	Sidewalks	-	-	-	71,000	110,957	56.3%
4890	World Changers	-	-	-	15,000	-	-100.0%
4894	Public Services	-	78,637	38,390	37,830	38,390	1.5%
4894	COVID Assistance	-	-	528,209	-	213,470	N/A
Community Development Total		44,086	250,999	849,814	787,000	784,000	-0.4%
CDBG EXPENSE TOTAL		<u>\$ 44,086</u>	<u>\$ 250,999</u>	<u>\$ 849,814</u>	<u>\$ 787,000</u>	<u>\$ 784,000</u>	<u>-0.4%</u>
CDBG NET		<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 2023		
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%.

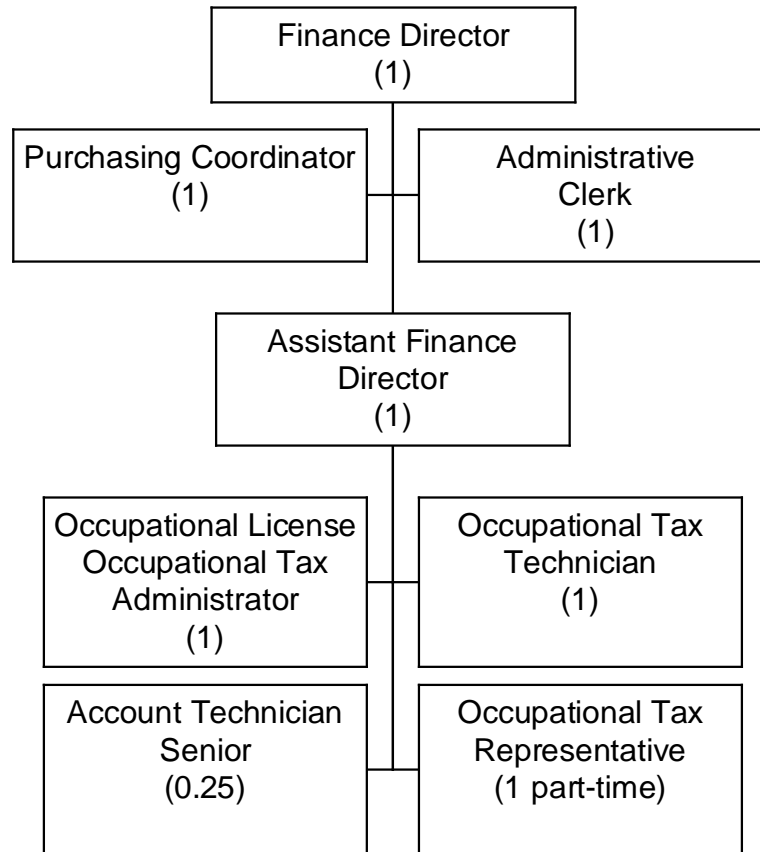
CITY OF HENDERSON, KY Enhance City Attractiveness/Control the Cost of Government FOR FISCAL YEAR 2023		
Key Area	Responsibility	Objectives/Performance Standards

Administrative	Finance	1. Complete the FY 2022 audit in a Comprehensive Annual Financial Report (CAFR) format and receive a "Certificate of Achievement" for financial reporting for the twenty-fourth consecutive year from the Governmental Finance Officers Association during the year.
		2. Complete the FY 2023 Budget in the required format and receive a "Distinguished Budget Presentation Award" for the thirteenth consecutive year from the Governmental Finance Officers Association during the year.
		3. Work with the Public Information Officer to complete the 2022 Popular Annual Financial Report for the 6th 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 2023**

Key Area	Responsibility	Objectives/Performance Standards
Administrative	Finance	1. Install a second payment kiosk in the service area to improve payment options.
		2. Continue to work with the three utilities with the installation of the electronic meter reading devices.
		3. 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 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Department 15 - Finance							
Division 121 - Finance Administration							
41 Personnel Services							
4101	Salaries - Supervision	\$ 172,437	\$ 174,328	\$ 188,654	\$ 180,290	\$ 223,410	23.9%
4102	Salaries - Clerical	165,820	130,123	119,800	161,860	223,340	38.0%
4104	Salaries - Overtime	30,874	29,310	32,139	30,640	32,680	6.7%
4106	FICA	22,351	20,053	20,467	23,120	29,730	28.6%
4107	Medicare	5,227	4,690	4,787	5,410	6,960	28.7%
4108	Life Insurance	255	252	218	230	280	21.7%
4109	Health Insurance	97,646	94,500	85,050	98,280	127,920	30.2%
4110	Other Insurance	609	602	520	610	750	23.0%
4111	Workers Compensation	1,102	785	661	1,130	1,360	20.4%
4112	Employee Assist. Prgm	94	93	81	100	120	20.0%
4115	Unemploy. Insurance	146	461	609	430	760	76.7%
4116	Employee Pension	81,538	80,778	91,790	100,460	128,440	27.9%
Personnel Services Total		578,099	535,975	544,776	602,560	775,750	28.7%
42 Supplies							
4201	Fuel	315	187	829	450	1,250	177.8%
4203	Office Supplies	7,350	8,126	8,821	11,000	10,000	-9.1%
4208	Postage	10,109	9,692	10,917	11,200	11,000	-1.8%
4211	Periodicals & Supple.	-	292	307	300	330	10.0%
Supplies Total		17,774	18,297	20,874	22,950	22,580	-1.6%
43 Maintenance & Repairs							
4301	Vehicle Repair	751	1,313	733	630	750	19.0%
4302	Office Equip. Repair	677	752	3,137	650	800	23.1%
Maintenance & Repairs Total		1,428	2,065	3,870	1,280	1,550	21.1%
44 Services							
4401	Telephone	2,611	2,958	3,097	3,020	3,240	7.3%
4402	Medical Exams	107	-	336	100	100	0.0%
4403	Assoc. Dues/Subscript.	837	595	735	850	850	0.0%
4405	Travel & Training	1,717	521	3,127	3,500	3,650	4.3%
4408	Legal Advertising	1,548	1,000	1,976	2,330	2,000	-14.2%
4415	Special Services	1,268	2,588	2,214	1,280	1,200	-6.3%
4417	Printing and Reprod.	3,715	3,703	4,240	6,200	5,800	-6.5%
4442	Trust Fees	3,386	5,493	15,560	3,700	16,000	332.4%
4522	Audit Expense	27,600	21,562	24,314	22,720	24,400	7.4%
Services Total		42,789	38,420	55,599	43,700	57,240	31.0%
45 Sundry Charges							
4501	Insurance Expense	4,151	3,145	15,361	3,480	5,900	69.5%
4503	Bad Debt Expense	8,436	6,929	16,410	-	-	N/A
Sundry Charge Total		12,587	10,074	31,771	3,480	5,900	69.5%
Total Finance Administration		\$ 652,677	\$ 604,831	\$ 656,890	\$ 673,970	\$ 863,020	28.1%

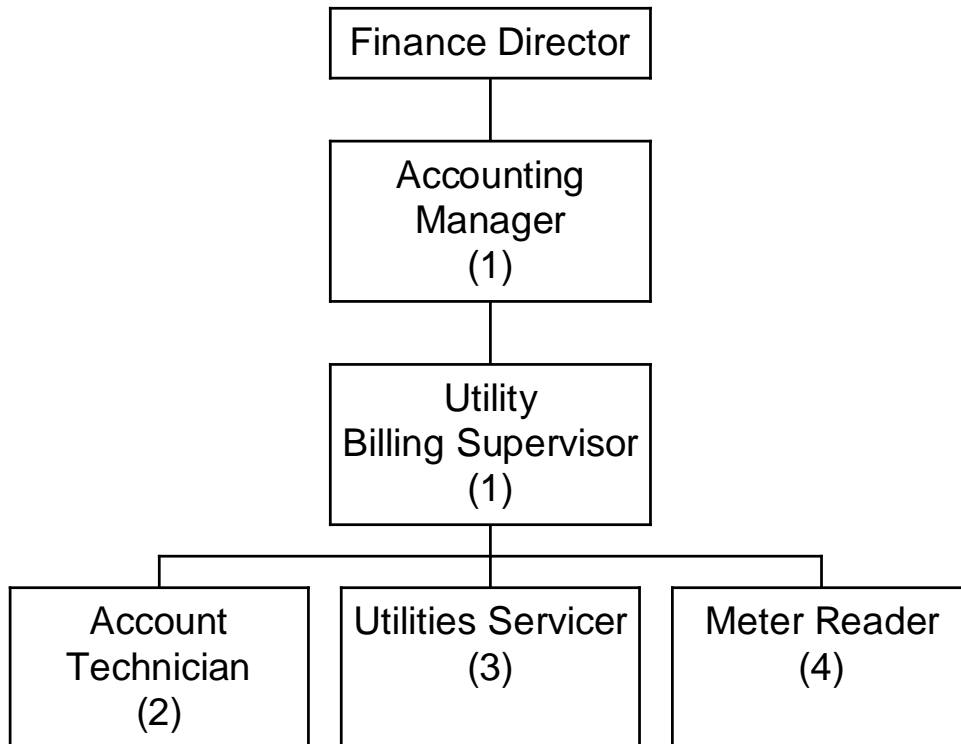
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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.	700
		Mailing of Pension Checks and Notices	600
		Mailing of Bid Packets	490
		Total	\$ 11,000
4211	Periodicals and Supplements	Governmental Accounting Standards Board Subscription	\$ 290
		Reference Manuals	40
		Total	\$ 330
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	200
		Total	\$ 1,200
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	500
		Print Licenses	500
		Total	\$ 5,800

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 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Department 15 - Finance							
Division 123 - Accounting							
41 Personnel Services							
4101	Salaries - Supervision	\$ 68,213	\$ 113,909	\$ 123,361	\$ 128,830	\$ 135,240	5.0%
4102	Salaries - Clerical	75,189	72,856	73,173	78,640	76,680	-2.5%
4103	Salaries - Operational	199,574	234,230	252,337	252,950	258,000	2.0%
4104	Salaries - Overtime	12,806	11,069	10,592	17,290	12,180	-29.6%
4106	FICA	21,111	25,690	26,809	29,620	29,890	0.9%
4107	Medicare	4,937	6,008	6,270	6,930	7,000	1.0%
4108	Life Insurance	413	482	487	470	470	0.0%
4109	Health Insurance	156,220	185,970	182,168	205,920	216,480	5.1%
4110	Other Insurance	1,004	1,186	1,164	1,270	1,270	0.0%
4111	Workers Compensation	3,831	2,824	2,045	8,750	8,810	0.7%
4112	Employee Assist. Prgm	158	187	184	200	200	0.0%
4115	Unemploy. Insurance	111	498	774	550	770	40.0%
4116	Employee Pension	85,601	104,530	117,927	128,750	129,160	0.3%
Personnel Services Total		629,168	759,439	797,291	860,170	876,150	1.9%
42 Supplies							
4201	Fuel	8,078	8,179	15,528	12,330	23,300	89.0%
4202	Minor Tools	896	376	403	400	400	0.0%
4203	Office Supplies	3,252	3,071	2,315	2,400	2,400	0.0%
4207	Clothing Supplies	2,609	2,931	2,544	2,650	2,500	-5.7%
4208	Postage	83,753	74,323	81,963	91,400	85,600	-6.3%
4225	Safety Supplies	-	423	389	500	430	-14.0%
Supplies Total		98,588	89,303	103,142	109,680	114,630	4.5%
43 Maintenance & Repairs							
4301	Vehicle Repair	5,716	2,512	3,944	4,100	4,000	-2.4%
4302	Office Equip. Repair	9,505	10,198	9,930	10,150	10,000	-1.5%
4304	Other Equipment Repair	3,852	9,580	4,790	4,840	4,790	-1.0%
Maintenance & Repairs Total		19,073	22,290	18,664	19,090	18,790	-1.6%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Division 123 - Accounting (continued)							
44 Services							
4401	Telephone	\$ 1,600	\$ 1,590	\$ 3,230	\$ 1,700	\$ 3,230	90.0%
4402	Medical Exams	107	103	103	100	100	0.0%
4403	Assoc. Dues/Subscript.	-	50	-	-	-	N/A
4405	Travel & Training	-	-	-	1,000	1,000	0.0%
4414	Clothing / Cleaning	689	800	700	800	800	0.0%
4415	Special Services	159	156	549	450	450	0.0%
4417	Printing and Reprod.	3,050	7,952	4,111	4,200	4,200	0.0%
4418	Contractual Services	93,949	34,449	28,884	30,320	29,900	-1.4%
4419	Professional Services	530	530	550	640	570	-10.9%
Services Total		100,084	45,630	38,127	39,210	40,250	2.7%
45 Sundry Charges							
4501	Insurance Expense	9,760	7,535	8,655	5,950	9,530	60.2%
Sundry Charge Total		9,760	7,535	8,655	5,950	9,530	60.2%
46 Capital Outlay							
4601	Motor Vehicles	-	-	-	-	24,000	N/A
Capital Outlay Total		-	-	-	-	24,000	N/A
Total Accounting		\$ 856,673	\$ 924,197	\$ 965,879	\$ 1,034,100	\$ 1,083,350	4.8%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Finance **DIVISION:** Accounting

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of Utility Statements	\$ 69,960
		Mailing of Cut-off Notices	13,200
		Mailing of Final Utility Bills	1,790
		Mailing of Miscellaneous Utility Items	650
		Total	\$ 85,600
4302	Office Equipment Repair	ITRON Maintenance	\$ 9,350
		Other	650
		Total	\$ 10,000
4304	Other Equipment Repair	Water Meter Probe Readers	\$ 4,790
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	420
		Total	\$ 29,900
4419	Professional	GFOA Fee for Review of CAFR	\$ 570

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Finance

DIVISION: Accounting

TOTAL COST: \$ 24,000

ACCOUNT DESCRIPTION: Vehicles

ACCOUNT NUMBER: 10.15.123.4601

DESCRIPTION OF ITEM OR PROJECT:
Small AWD pickup for the utility service area.

PROJECT JUSTIFICATION:
This will replace unit 123-121 which is a 2008 pickup with mechanical and maintenance issues.

IMPACT ON OPERATING BUDGET:
A new vehicle will reduce the repair and maintenance costs.

DIVISION: _____

TOTAL COST: _____

ACCOUNT DESCRIPTION: _____

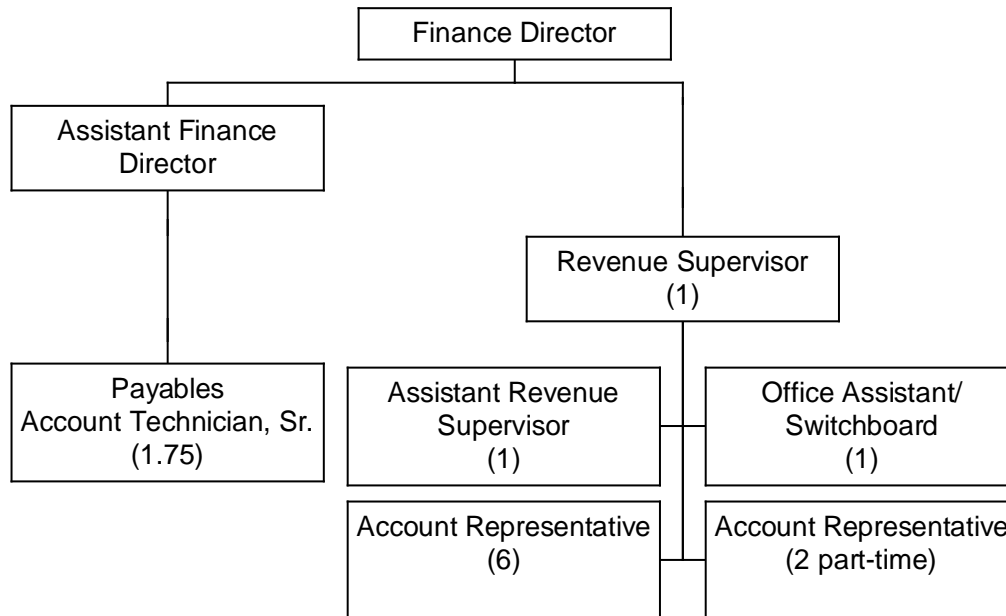
ACCOUNT NUMBER: _____

DESCRIPTION OF ITEM OR PROJECT:

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

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 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Department 15 - Finance							
Division 125 - Treasury							
41 Personnel Services							
4101	Salaries - Supervision	\$ 46,417	\$ 50,051	\$ 53,736	\$ 51,180	\$ 63,550	24.2%
4102	Salaries - Clerical	275,825	283,668	305,179	312,920	316,440	1.1%
4103	Salaries - Operational	37,361	37,654	36,169	39,100	39,670	1.5%
4104	Salaries - Overtime	22,211	18,257	15,318	25,390	25,020	-1.5%
4105	Salaries - Other	16,320	-	-	-	-	N/A
4106	FICA	23,922	23,287	24,170	26,580	27,570	3.7%
4107	Medicare	5,595	5,446	5,653	6,220	6,450	3.7%
4108	Life Insurance	499	507	524	410	410	0.0%
4109	Health Insurance	152,329	155,940	164,820	182,520	191,880	5.1%
4110	Other Insurance	1,054	1,080	1,135	1,130	1,130	0.0%
4111	Workers Compensation	439	316	249	670	700	4.5%
4112	Employee Assist. Prgm	184	179	182	210	210	0.0%
4115	Unemploy. Insurance	99	383	560	490	710	44.9%
4116	Employee Pension	88,740	86,377	102,618	105,490	108,830	3.2%
Personnel Services Total		670,995	663,145	710,313	752,310	782,570	4.0%
42 Supplies							
4203	Office Supplies	11,419	10,591	15,582	10,300	10,250	-0.5%
4208	Postage	7,088	7,642	8,720	7,740	8,700	12.4%
4230	Over/Short Account	127	(127)	290	-	-	N/A
Supplies Total		18,634	18,106	24,877	18,040	18,950	5.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	975	400	506	1,000	980	-2.0%
Maintenance & Repairs Total		975	400	506	1,000	980	-2.0%
44 Services							
4401	Telephone	2,258	2,489	2,421	2,700	2,600	-3.7%
4402	Medical Exams	285	205	-	100	100	0.0%
4403	Assoc. Dues/Subscript.	138	127	128	200	150	-25.0%
4405	Travel & Training	171	-	3,052	1,000	2,000	100.0%
4408	Legal Advertising	-	-	1,974	2,000	2,000	0.0%
4415	Special Services	163	213	386	1,000	900	-10.0%
4417	Printing and Reprod.	1,323	585	2,580	1,350	1,400	3.7%
4418	Contractual Services	14,274	10,493	7,420	3,000	3,000	0.0%
4419	Professional Services	40,000	40,000	40,000	40,000	40,000	0.0%
4443-01	Debit Card - Utilities	23,354	25,470	26,013	28,500	27,050	-5.1%
Services Total		81,966	79,582	83,974	79,850	79,200	-0.8%
46 Capital Outlay							
4607	Office Furniture	-	-	65,000	-	-	N/A
Capital Outlay Total		-	-	65,000	-	-	N/A
Total Treasury		\$ 772,570	\$ 761,233	\$ 884,670	\$ 851,200	\$ 881,700	3.6%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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	2,700
		Mailing of 3,000 Miscellaneous Collection Items	1,320
		Mailing of 1,500 Delinquent Property Tax Notices	480
		Other	550
		Total	\$ 8,700
4403	Association Dues and Subscrip	Online Subscription	\$ 150
4417	Printing and Reproduction	Tax Bills	\$ 650
		Copier count	460
		Other	290
		Total	\$ 1,400
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 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
47 Transfers							
4711	Reserve for Conting.	\$ 27,206	\$ 58,170	\$ 82,261	\$ 79,090	\$ 71,630	-9.4%
Transfers Total		27,206	58,170	82,261	79,090	71,630	-9.4%
Total Non-departmental		<u>\$ 1,402,188</u>	<u>\$ 1,654,822</u>	<u>\$ 1,708,879</u>	<u>\$ 1,954,510</u>	<u>\$ 1,776,660</u>	<u>-9.1%</u>
Division 599 - Transfers							
47 Transfers							
4701	Transfer to PWI	\$ 1,081,000	\$ 754,000	\$ 1,116,000	\$ 1,261,000	\$ 1,428,000	13.2%
4702	To HART	677,000	424,246	219,000	286,000	537,000	87.8%
4707	To Construction	286,000	1,245,000	232,000	525,000	943,000	79.6%
4714	To Emerg. Commun.	438,000	203,000	410,000	540,000	627,000	16.1%
4716	To Police/Fire Pension	354,000	332,000	319,000	354,000	327,000	-7.6%
4717	To Civil Service Pension	87,000	78,000	75,000	82,000	79,000	-3.7%
4719	To Cemetery	211,000	107,000	182,000	254,000	257,000	1.2%
4725	To Bond Fund	1,333,000	1,393,000	2,231,000	2,810,000	1,067,000	-62.0%
Total Transfers		4,467,000	4,536,246	4,784,000	6,112,000	5,265,000	-13.9%
Total Transfers		<u>\$ 4,467,000</u>	<u>\$ 4,536,246</u>	<u>\$ 4,784,000</u>	<u>\$ 6,112,000</u>	<u>\$ 5,265,000</u>	<u>-13.9%</u>

CITY OF HENDERSON, KY
CIVIL SERVICE PENSION FUND BUDGET
FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 12	\$ 4	\$ 3	\$ -	\$ -	N/A
3717	Contri. Sanit. Employee	2,836	2,394	2,495	3,000	3,000	0.0%
3723	Income Match Sanit.	2,836	2,394	2,495	3,000	3,000	0.0%
3724	Tax Revenue	-	86	71	-	-	N/A
Other Revenue Total		5,684	4,878	5,064	6,000	6,000	0.0%
38 Transfer Miscellaneous							
3851	Transfer from General	87,000	78,000	75,000	82,000	79,000	-3.7%
Transfers Miscellaneous Total		87,000	78,000	75,000	82,000	79,000	-3.7%
CIVIL SERVICE REVENUE TOTAL		\$ 92,684	\$ 82,878	\$ 80,064	\$ 88,000	\$ 85,000	-3.4%
EXPENSE							
Services							
4419	Professional Services	\$ 3,599	\$ -	\$ -	\$ -	\$ 4,000	N/A
Services Total		3,599	-	-	-	4,000	N/A
45 Sundry Charge							
4538	Pension Benefits	72,571	73,089	72,601	76,800	69,000	-10.2%
4540	Funeral Expense	-	-	100	400	300	-25.0%
4543	Health Insurance Benefit	15,731	8,170	6,817	10,800	11,700	8.3%
Sundry Charge Total		88,302	81,259	79,518	88,000	81,000	-8.0%
CIVIL SERVICE EXPENSE TOTAL		\$ 91,901	\$ 81,259	\$ 79,518	\$ 88,000	\$ 85,000	-3.4%
CIVIL SERVICE NET		\$ 783	\$ 1,619	\$ 546	\$ -	\$ -	

CITY OF HENDERSON, KY
POLICE & FIRE PENSION FUND BUDGET
FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 16	\$ 4	\$ 2	\$ -	\$ -	N/A
3724	Tax Revenue	-	343	-	-	-	N/A
Other Revenue Total		16	347	2	-	-	N/A
38 Transfer Miscellaneous							
3851	Transfer from General	354,000	332,000	319,000	354,000	327,000	-7.6%
Transfers Miscellaneous Total		354,000	332,000	319,000	354,000	327,000	-7.6%
POLICE & FIRE REVENUE TOTAL		\$ 354,016	\$ 332,347	\$ 319,002	\$ 354,000	\$ 327,000	-7.6%
EXPENSE							
Services							
4419	Professional Services	\$ 4,284	\$ -	\$ -	\$ -	\$ 5,000	N/A
Services Total		4,284	-	-	-	5,000	N/A
45 Sundry Charge							
4538	Pension Benefits	229,749	256,430	276,821	240,500	278,200	15.7%
4539	Widows Benefits	78,982	37,013	-	61,200	-	-100.0%
4540	Funeral Expense	-	200	500	500	500	0.0%
4543	Health Insurance Benefit	41,074	39,770	40,911	51,800	43,300	-16.4%
Sundry Charge Total		349,805	333,413	318,232	354,000	322,000	-9.0%
POLICE & FIRE EXPENSE TOTAL		\$ 354,089	\$ 333,413	\$ 318,232	\$ 354,000	\$ 327,000	-7.6%
POLICE & FIRE NET		\$ (73)	\$ (1,066)	\$ 770	\$ -	\$ -	

CITY OF HENDERSON, KY
BOND FUND BUDGET
FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 3,467	\$ 489	\$ -	\$ -	\$ -	N/A
3724	Property Tax Revenue	-	89	-	-	-	N/A
3794	HMPL Contributions	-	-	167,573	168,000	528,000	214.3%
3797	HWU Contribution	799,791	749,785	1,127,491	1,036,000	709,500	-31.5%
3799	Unclassified	-	14,017	-	-	-	N/A
Other Revenue Total		803,258	764,380	1,295,064	1,204,000	1,237,500	2.8%
38 Transfer							
3851	Transfer from General	1,333,000	1,393,000	2,231,000	4,128,000	1,067,000	-74.2%
3852	Transfer from Gas	181,769	179,251	179,898	178,000	180,000	1.1%
3860	Transfer from Constr.	2,354,090	2,411,671	2,866,615	2,465,000	2,952,500	19.8%
3862	Transfer from Sanitation	98,873	104,219	97,855	104,000	105,000	1.0%
Transfer Total		3,967,732	4,088,141	5,375,368	6,875,000	4,304,500	-37.4%
BOND FUND REVENUE TOTAL		\$ 4,770,990	\$ 4,852,521	\$ 6,670,432	\$ 8,079,000	\$ 5,542,000	-31.4%
EXPENSE							
45 Interest							
4502	Interest Series 2010B	\$ 34,194	\$ 24,879	\$ 11,644	\$ 27,000	\$ -	-100.0%
4502	Interest Series 2011	51,454	48,842	25,806	46,000	-	-100.0%
4502	Interest Series 2012	189,508	180,208	5,100	170,500	-	-100.0%
4502	Interest Series 2013	163,775	154,775	145,575	145,600	136,200	-6.5%
4502	Interest Series 2014	186,175	179,225	172,125	172,200	164,900	-4.2%
4502	Interest Series 2015A	191,393	184,733	177,983	178,000	171,100	-3.9%
4502	Interest Series 2015B	23,369	21,169	18,319	18,400	15,100	-17.9%
4502	Interest Series 2015C	30,400	28,125	25,825	25,900	23,500	-9.3%
4502	Interest Series 2016A	39,288	38,350	37,225	37,300	35,800	-4.0%
4502	Interest Series 2016B	130,800	120,850	110,700	110,700	100,400	-9.3%
4502	Interest Series 2017A	87,600	83,850	79,950	80,000	76,100	-4.9%
4502	Interest Series 2017B	56,100	49,425	42,525	42,600	35,400	-16.9%
4502	Interest Series 2017C	56,400	45,750	34,950	35,000	29,600	-15.4%
4502	Interest Series 2020A	-	87,358	183,675	183,800	172,000	-6.4%
4502	Interest Series 2021A	-	-	95,584	-	148,900	N/A
4502	Interest Series 2021B	-	-	167,573	168,000	528,000	214.3%
Interest Total		1,240,456	1,247,539	1,334,559	1,441,000	1,637,000	13.6%

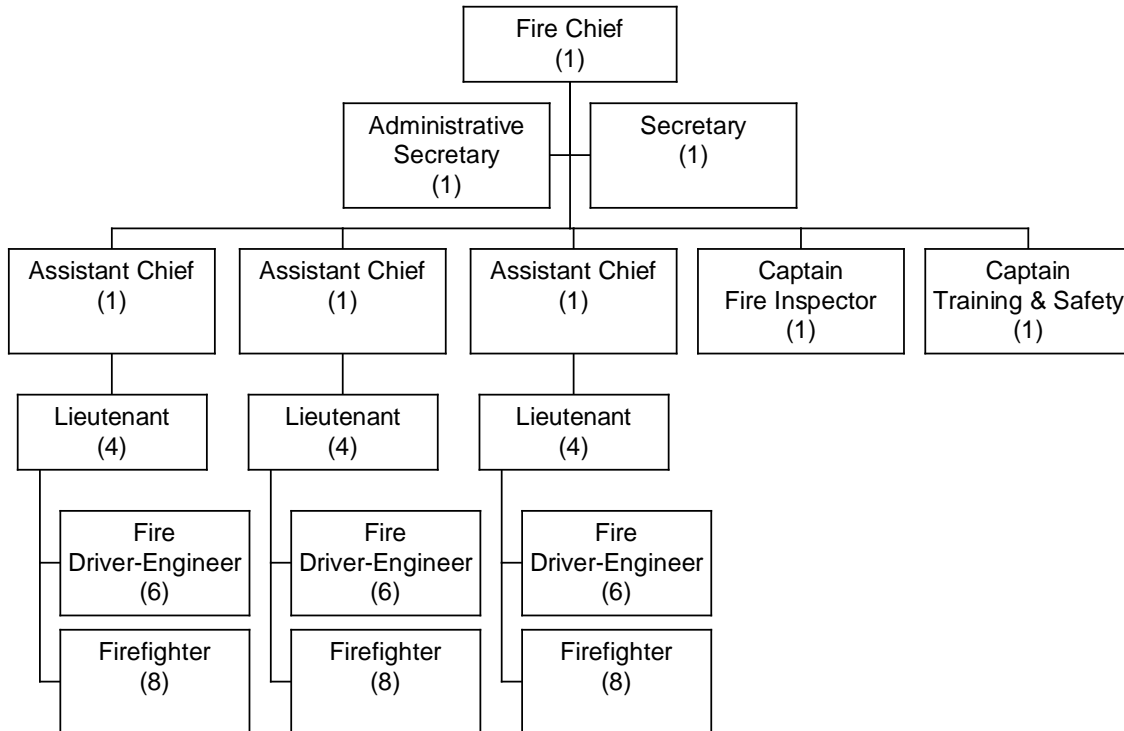
CITY OF HENDERSON, KY
BOND FUND BUDGET
FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Bond Fund (continued)							
45 Principal							
4582	Bonds Series 2010B	\$ 320,000	\$ 330,000	\$ 590,000	\$ 590,000	\$ -	-100.0%
4584	Bonds Series 2011	95,000	95,000	1,290,000	1,290,000	-	-100.0%
4585	Bonds Series 2012	460,000	470,000	480,000	480,000	-	-100.0%
4586	Bonds Series 2013	445,000	455,000	465,000	465,000	475,000	2.2%
4587	Bonds Series 2014	345,000	350,000	360,000	360,000	365,000	1.4%
4588	Bonds Series 2015A	330,000	335,000	340,000	340,000	350,000	2.9%
4588	Bonds Series 2015B	160,000	160,000	165,000	165,000	165,000	0.0%
4588	Bonds Series 2015C	110,000	115,000	115,000	115,000	120,000	4.3%
4589	Bonds Series 2016A	75,000	75,000	75,000	75,000	80,000	6.7%
4589	Bonds Series 2016B	490,000	505,000	510,000	510,000	520,000	2.0%
4590	Bonds Series 2017A	125,000	130,000	130,000	130,000	135,000	3.8%
4590	Bonds Series 2017B	220,000	225,000	235,000	235,000	240,000	2.1%
4590	Bonds Series 2017C	355,000	360,000	180,000	180,000	190,000	
4591	Bonds Series 2020A	-	-	385,000	385,000	395,000	2.6%
4580	Bonds Series 2021A	-	-	15,000	-	445,000	N/A
4580	Bonds Series 2021B	-	-	-	-	425,000	N/A
Principal Total		3,530,000	3,605,000	5,335,000	5,320,000	3,905,000	-26.6%
BOND FUND EXPENSE TOTAL		\$ 4,770,456	\$ 4,852,539	\$ 6,669,559	\$ 6,761,000	\$ 5,542,000	-18.0%
BOND FUND NET		\$ 534	\$ (18)	\$ 873	\$ 1,318,000	\$ -	

CITY OF HENDERSON, KY
TOURISM COMMISSION FUND BUDGET
FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 40	\$ 9	\$ 8	\$ -	\$ -	N/A
3140	Transient Room Tax	148,919	154,108	186,293	169,000	205,000	21.3%
Other Revenue Total		148,959	154,117	186,301	169,000	205,000	21.3%
TOURISM REVENUE TOTAL		<u>\$ 148,959</u>	<u>\$ 154,117</u>	<u>\$ 186,301</u>	<u>\$ 169,000</u>	<u>\$ 205,000</u>	<u>21.3%</u>
EXPENSE							
47 Transfers							
4514	Transfer to Tourism	\$ 155,846	\$ 154,117	\$ 186,293	\$ 169,000	\$ 205,000	21.3%
Total Transfers		155,846	154,117	186,293	169,000	205,000	21.3%
TOURISM EXPENSE TOTAL		<u>\$ 155,846</u>	<u>\$ 154,117</u>	<u>\$ 186,293</u>	<u>\$ 169,000</u>	<u>\$ 205,000</u>	<u>21.3%</u>
TOURISM NET		<u>\$ (6,887)</u>	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ -</u>	

FIRE DEPARTMENT



The Fire Department provides fire protection 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, a rescue/support vehicle, 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 water rescue, 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 2023		
Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	Fire	<p>1. Continuous work on and improvement of our fleet of emergency response vehicles. The effective, efficient, and dependability of our fleet is what is expected by our stakeholders. As we all know, seconds can make the difference between life and death. Following an apparatus replacement schedule is imperative as our fleet is an aging and tired fleet. With one apparatus on order, currently it is urgent that we order another apparatus during this budget given the extremely long (18-24 months industry wide) delivery time all vendors are experiencing. Another factor is the effects of high demand and the large increase in materials and freight of materials. The expected increase is forecast at 4-8% each year industry wide. We are seeing great results from our fleet maintenance program that follows NFPA, Industry Standards, as well as Manufacturer standards. All of this is hard work to maintain but our main focus is knowing that we are operating a safer fleet now than we have ever before.□</p>
		<p>2. Firefighter wellness and fitness are a top priority of the Fire Department and this administration. Cancer prevention is not only the top priority for the firefighter but these upfront costs in prevention is minimal compared to the actual cost for cancer treatment in addition to the loss of staff and increased Overtime. The Cancer prevention initiative is accomplished by providing the firefighters with two sets of bunker gear that meets NFPA guidelines. The Cancer prevention initiative is also accomplished by the hood and glove replacement program we have been following. Firefighter Decon and gear transportation are the areas of this initiative we are focusing on currently. We have also added at least 4 PEER Fitness trainers to each shift to assist with firefighter physical fitness and PEER support training to assist with the mental health emergency that our industry is experiencing.</p>

CITY OF HENDERSON, KY Protect Health and Safety/Maintain Basic Service Levels FOR FISCAL YEAR 2023		
Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	Fire	<p>3. Professional Development and Continued 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 such as development of a program for 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. Our line of work has so many special response skills; it has to be our goal to support those requirements. Stakeholders are going to call 911 prompting our response and we must have the skill set to mitigate the situation. We are it, and we understand that, but it takes commitment from training and development to compensating those going above and beyond. This goal alone will not only better prepare the individual but also reduce the civil liability to the city. □</p>
		<p>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. As stated before, developing our personnel is a top priority and we understand it is an ongoing and lengthy process. Commitment to develop these special operations disciplines must be a priority by city and department leaders to ensure the safety of all involved. Proper education, purchasing new equipment and or replacing outdated equipment must be a priority especially with all the changes our community is seeing with construction and growth.</p>

CITY OF HENDERSON, KY Protect Health and Safety/Maintain Basic Service Levels FOR FISCAL YEAR 2023		
Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	Fire	5. Focus on the planning, development, and growth of our fire department through fire station design and fire station locations. The most effective and efficient layout of our fire stations is paramount by following industry guidance as well as private studies showing where they best serve our community. We must also start to look at the future with the increase in growth our city is seeing and the potential for additional stations in the next 10 years. With current fire station planning our goal would be to start construction on a new Fire Station 1 / HQ this year; this is a project that is much needed.
		6. Community Risk Reduction (CRR) is a top priority for the Fire Department. This is accomplished through several avenues. Life Safety Inspections of commercial properties in the city with the higher risk properties done annually. This is also accomplished by in implementation of new guidance and ordinances. Public Education is also a key component of this goal. Elementary school age kids and seniors are the top priority. We also aim to hit a large number through social media outlets.
		7. Work on the development and implementation of a Deputy Chief's position for the Fire Department. This position is a much-needed position to help with the day-to-day operations of the FD. This position will allow the Asst. Chiefs to focus on their shifts and the development of their crews as well as emergency responses. This position will also address fleet and facility maintenance, as well as manage the suppression division of the FD.

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Department 20 - Fire							
Division 232 - Fire							
41 Personnel Services							
4101	Salaries - Supervision	\$ 93,339	\$ 94,772	\$ 112,084	\$ 98,690	\$ 105,740	7.1%
4102	Salaries - Clerical	95,318	96,056	87,039	99,170	92,530	-6.7%
4103	Salaries - Operational	2,065,424	2,114,968	2,263,807	2,216,700	2,287,840	3.2%
4104	Salaries - Overtime	1,204,900	1,252,839	1,445,662	1,171,590	1,210,500	3.3%
4106	FICA	5,766	5,860	5,279	6,160	5,740	-6.8%
4107	Medicare	48,824	50,228	55,183	51,990	53,610	3.1%
4108	Life Insurance	2,877	2,879	2,856	2,610	2,610	0.0%
4109	Health Insurance	1,024,358	1,030,363	1,043,580	1,160,640	1,220,160	5.1%
4110	Other Insurance	6,893	6,902	6,867	7,130	7,130	0.0%
4111	Workers Compensation	78,384	59,623	50,995	112,300	116,110	3.4%
4112	Employee Assist. Prgm	1,073	1,077	1,082	1,110	1,110	0.0%
4115	Unemployment Ins.	1,097	4,058	6,465	5,390	7,690	42.7%
4116	Employee Pension	22,933	23,290	22,983	26,730	24,790	-7.3%
4119	Police & Fire Pension	1,330,773	1,372,261	1,676,299	1,545,630	1,787,260	15.6%
Personnel Services Total		5,981,959	6,115,176	6,780,181	6,505,840	6,922,820	6.4%
42 Supplies							
4201	Fuel	19,667	27,639	64,893	33,100	97,340	194.1%
4202	Minor Tools	14,899	19,888	25,000	20,000	20,000	0.0%
4203	Office Supplies	3,286	4,586	4,900	4,250	4,250	0.0%
4204	Cleaning Supplies	6,932	6,101	8,000	8,000	8,000	0.0%
4205	Medical & Drug Supply	13,046	9,957	12,000	12,000	15,780	31.5%
4207	Clothing Supplies	72,906	86,508	90,000	88,000	95,000	8.0%
4208	Postage	588	319	675	600	700	16.7%
4209	Educational Supplies	2,674	6,155	7,600	6,200	6,200	0.0%
4211	Periodicals & Supple.	1,450	1,626	1,600	1,600	1,600	0.0%
4212	Mechanical Supplies	1,842	722	2,000	2,000	2,500	25.0%
4214	Chemical Supplies	3,635	5,677	5,000	5,500	5,500	0.0%
4228	Dive Rescue	7,402	5,329	5,000	5,000	5,000	0.0%
4229	Miscellaneous Supplies	1,387	1,902	7,300	7,500	7,500	0.0%
Supplies Total		149,714	176,409	233,968	193,750	269,370	39.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	57,694	114,236	112,000	95,000	95,000	0.0%
4302	Office Equip. Repair	471	599	625	650	750	15.4%
4303	Instr. & Appar. Repair	17,626	12,430	21,000	16,000	17,200	7.5%
4305	Heating / A.C. Repair	219	-	250	1,200	1,200	0.0%
4306	Building Repair & Maint.	52,797	27,301	35,000	32,000	32,000	0.0%
4307	Other Structures Repair	410	381	2,800	2,800	3,000	7.1%
4308	Machines Tools Repair	470	1,923	3,000	4,000	4,500	12.5%
4309	Radios Repair	3,900	2,285	14,000	2,500	6,000	140.0%
4312	Walks, Drives, Fences	700	110	800	900	900	0.0%
Maintenance & Repairs Total		134,287	159,265	189,475	155,050	160,550	3.5%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Division 232 - Fire (continued)							
44 Services							
4401	Telephone	\$ 14,233	\$ 13,303	\$ 16,500	\$ 15,000	\$ 17,500	16.7%
4402	Medical Exams	21,848	34,664	1,000	32,000	2,000	-93.8%
4403	Assoc. Dues/Subscript.	3,220	2,911	4,000	4,000	4,000	0.0%
4405	Travel & Training	15,995	24,435	50,000	19,000	30,000	57.9%
4408	Legal Advertising	-	-	-	100	100	0.0%
4409	Electric-Purchased	899	825	900	900	900	0.0%
4414	Clothing / Cleaning	8,593	8,520	9,000	9,000	9,000	0.0%
4415	Special Services	3,846	1,082	2,500	2,500	2,750	10.0%
4417	Printing and Reprod.	54	90	100	80	100	25.0%
4418	Contractual Services	2,207	8,447	10,000	8,000	13,400	67.5%
4419	Professional Services	5,000	3,750	7,500	7,500	7,500	0.0%
Services Total		75,895	98,027	101,500	98,080	87,250	-11.0%
45 Sundry Charges							
4501	Insurance Expense	58,797	52,220	65,325	51,940	71,860	38.4%
Sundry Charge Total		58,797	52,220	65,325	51,940	71,860	38.4%
46 Capital Outlay							
4601	Motor Vehicles	556,448	-	155,000	637,800	757,000	18.7%
4605	Machinery & Tools	-	-	-	-	30,000	N/A
4608	Instrument/Apparatus	-	331,955	370	-	-	N/A
Capital Outlay Total		556,448	331,955	155,370	637,800	787,000	23.4%
Total Fire		\$ 6,957,100	\$ 6,933,052	\$ 7,525,819	\$ 7,642,460	\$ 8,298,850	8.6%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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	EMS Exam Gloves	\$ 7,680
		Medical Equipment (misc. Equip, New Bag and supplies)	4,000
		New Defibrillator (replace outdated defib), Pads & Batteries	3,600
		Fire Station First Aid Supplies	500
		Total	\$ 15,780
4207	Clothing Supplies	Bunker Gear & Boots	\$ 53,000
		Uniforms	30,500
		Firefighting Gloves	6,500
		Nomex Hoods	3,000
		Helmets, Shields and Fronts	2,000
		Total	\$ 95,000
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 2023**

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	\$ 1,700
		Thermal Imager Batteries	600
		Other	200
		Total	\$ 2,500
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 2023**

DEPARTMENT: Fire DIVISION: Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4303	Instrument & Apparatus Repair	SCBA Flow Test (\$90 per pack)	\$ 4,800
		Ladder Testing	2,500
		Extrication Tool Annual Preventative Maintenance & Repairs	2,500
		Pump Testing (\$170 per truck)	1,750
		Sensit Monitors and Testing	1,800
		NFPA Maintenance and Testing of Compressor/Cascade System	1,250
		Breathing Air Annual Service Contract	2,000
		Other	600
		Total	\$ 17,200
4307	Other Structure Repairs	Maintenance of Training Ground Structures (Repair Training Props)	\$ 2,000
		Maintenance of Repeater Generators	200
		Hydrant maintenance	400
		Other	400
		Total	\$ 3,000
4308	Machine Tool Repairs	Exercise Equipment Repair	\$ 2,000
		Exercise Equipment Annual Service	1,500
		Propane for Stations	750
		Other	250
		Total	\$ 4,500
4309	Radios Repair	Radio and MCT Repair	\$ 4,500
		Batteries, Clips and Holders	750
		Other	750
		Total	\$ 6,000
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 add ons	\$ 2,000

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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	\$ 1,250
		Other	1,500
		Total	\$ 2,750
4418	Contractual Services	Promotional Exam and Exam Grading	\$ 10,800
		Entrance Exam and Exam Grading	1,100
		Psychological Testing	1,500
		Total	\$ 13,400
4419	Professional Services	Medical Direction	\$ 7,500

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Fire

DIVISION: Fire

TOTAL COST: \$ 623,000

ACCOUNT DESCRIPTION: Vehicles

ACCOUNT NUMBER: 10-20-232-4601

DESCRIPTION OF ITEM OR PROJECT:
Pumper Apparatus that was ordered in Fiscal 2021.

PROJECT JUSTIFICATION:
Replace a 1999 model

IMPACT ON OPERATING BUDGET:
A new vehicle will reduce the repair and maintenance costs.

DIVISION: Fire

TOTAL COST: \$ 70,000

ACCOUNT DESCRIPTION: Vehicles

ACCOUNT NUMBER: 10-20-232-4601

DESCRIPTION OF ITEM OR PROJECT:
Replace aging fleet of staff vehicles with new 4 wheel drive vehicles and tow vehicles to allow the fire department to reach its maximum service capability during any type emergency or type of weather or road conditions.

PROJECT JUSTIFICATION:
The benefits for a vehicle like this is the ability it gives us to operate off road at emergency scenes, navigate during poor road conditions due to weather, and most importantly to increase the safety of our personnel by transporting contaminated equipment back to the station for decontamination

IMPACT ON OPERATING BUDGET:
Regular maintenance and insurance costs.

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Fire

DIVISION: Fire

TOTAL COST: \$ 64,000

ACCOUNT DESCRIPTION: Vehicles

ACCOUNT NUMBER: 10-20-232-4601

DESCRIPTION OF ITEM OR PROJECT:

Balance of the new rescue boat that was ordered in Fiscal 2022. This boat is better suited for rescue and police patrol. It is also able to maneuver on our ramps and landing areas.

PROJECT JUSTIFICATION:

This project will replace the two Boston Whaler boats that the City currently uses.

IMPACT ON OPERATING BUDGET:

Regular maintenance and insurance costs.

DIVISION: Fire

TOTAL COST: \$ 30,000

ACCOUNT DESCRIPTION: Machinery & Tools

ACCOUNT NUMBER: 10-20-232-4605

DESCRIPTION OF ITEM OR PROJECT:

Various tools and equipment used in the fire department. This can include fans, tools, AEDs, etc.

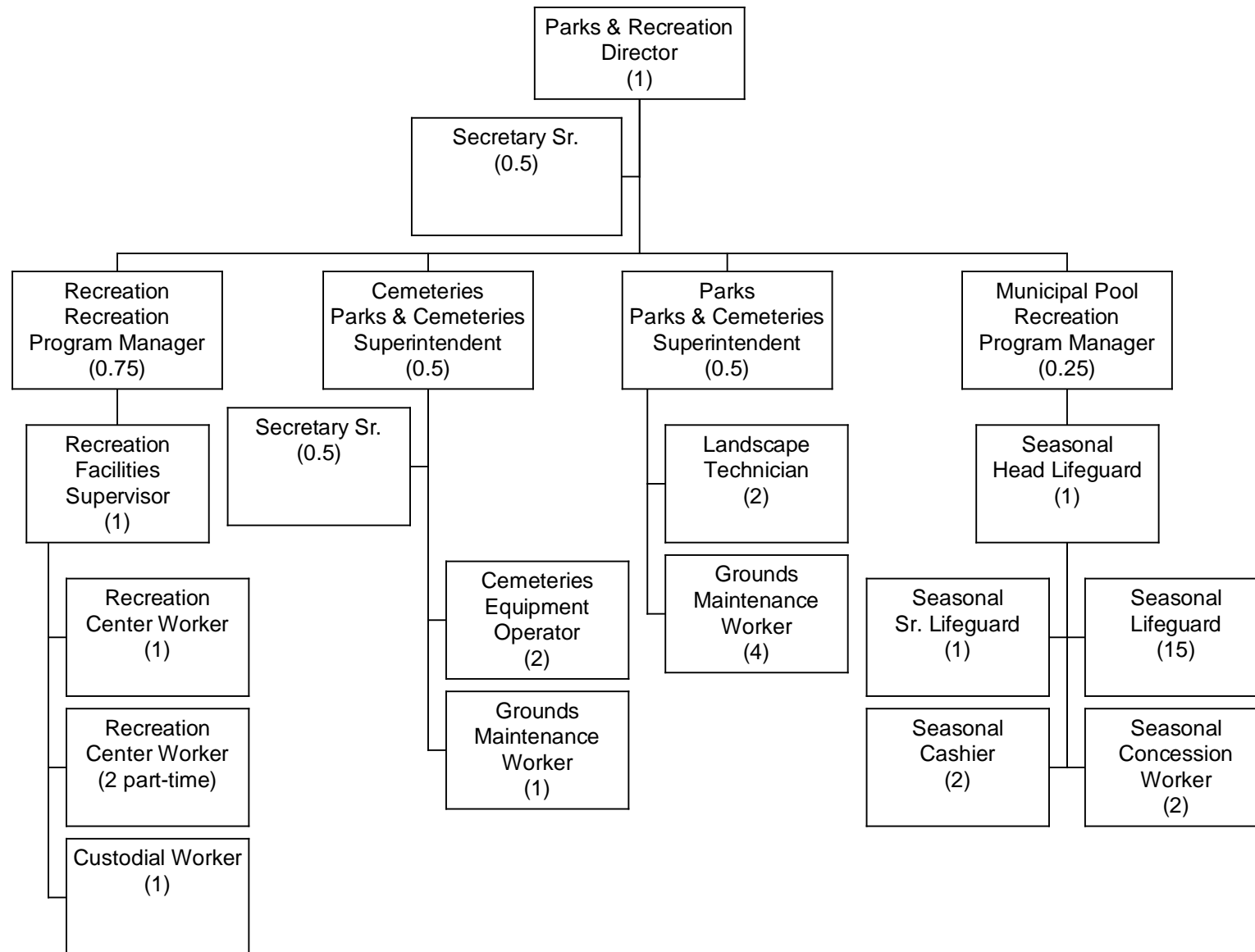
PROJECT JUSTIFICATION:

Replaces obsolete and worn out equipment.

IMPACT ON OPERATING BUDGET:

Minimal impact to the budget.

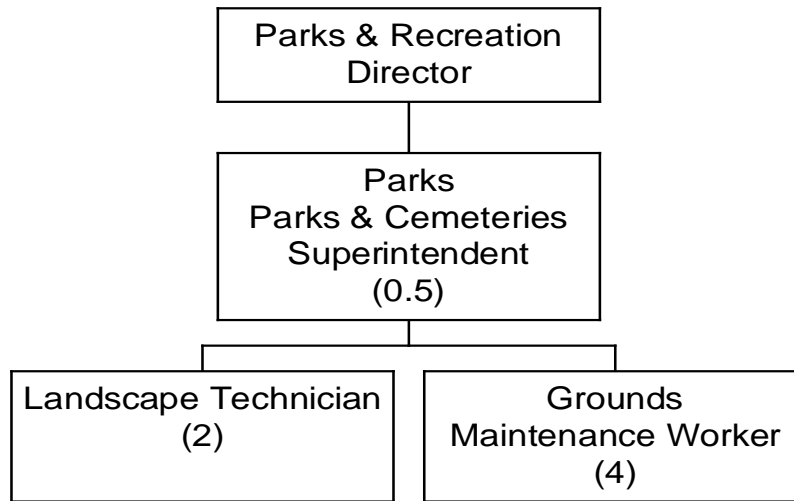
PARKS & RECREATION DEPARTMENT



CITY OF HENDERSON, KY Enhance City Attractiveness/Control the Cost of Government FOR FISCAL YEAR 2023		
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 28th 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
		7. Begin a park and cemetery vehicle 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. The Parks Division also maintains the Denton Shelter, Atkinson Clubhouse, and Central Park gazebo.

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Department 35 - Parks & Recreation							
Division 451 - Parks							
41 Personnel Services							
4101	Salaries - Supervision	\$ 32,709	\$ 33,125	\$ 17,015	\$ 34,300	\$ 28,960	-15.6%
4103	Salaries - Operational	188,440	190,993	159,035	195,030	204,160	4.7%
4104	Salaries - Overtime	10,145	11,540	9,283	13,650	14,540	6.5%
4106	FICA	13,987	14,293	11,109	15,080	15,360	1.9%
4107	Medicare	3,271	3,343	2,598	3,540	3,600	1.7%
4108	Life Insurance	299	297	223	280	280	0.0%
4109	Health Insurance	114,616	112,075	88,636	121,680	127,920	5.1%
4110	Other Insurance	746	746	533	750	750	0.0%
4111	Workers Compensation	4,625	3,486	2,591	7,510	7,650	1.9%
4112	Employee Assist. Prgm	116	115	87	120	120	0.0%
4115	Unemploy. Insurance	63	232	297	280	400	42.9%
4116	Employee Pension	55,650	57,043	54,632	65,480	66,350	1.3%
Personnel Services Total		424,667	427,288	346,039	457,700	470,090	2.7%
42 Supplies							
4201	Fuel	8,922	8,080	14,856	16,990	22,290	31.2%
4202	Minor Tools	1,252	1,751	1,300	1,250	1,300	4.0%
4203	Office Supplies	63	50	50	200	50	-75.0%
4204	Cleaning Supplies	1,037	2,123	1,400	1,500	1,300	-13.3%
4205	Medical & Drug Supply	606	600	600	700	700	0.0%
4206	Botanical Supplies	6,536	9,036	8,000	6,000	7,000	16.7%
4207	Clothing Supplies	2,896	2,965	3,500	3,500	3,000	-14.3%
4208	Postage	117	86	25	100	30	-70.0%
4214	Chemical Supplies	525	778	500	700	750	7.1%
Supplies Total		21,954	25,469	30,231	30,940	36,420	17.7%
43 Maintenance & Repairs							
4301	Vehicle Repair	14,718	15,918	17,000	8,000	16,000	100.0%
4304	Other Equipment Repair	8,982	2,824	6,000	7,000	7,000	0.0%
4306	Building Repair & Maint.	9,071	65,018	20,000	20,000	20,000	0.0%
4307	Other Structures Repair	28,364	154,126	633,000	633,000	153,000	-75.8%
4312	Walks Drives Fences	3,691	5,102	4,000	4,000	4,000	0.0%
4313	Recreational Equipment	4,627	4,896	4,500	5,000	4,500	-10.0%
Maintenance & Repairs Total		69,453	247,884	684,500	677,000	204,500	-69.8%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Division 451 - Parks (continued)							
44 Services							
4401	Telephone	\$ 1,524	\$ 2,323	\$ 2,400	\$ 2,400	\$ 2,400	0.0%
4402	Medical Exams	178	205	-	-	-	N/A
4403	Assoc. Dues/Subscript.	20	-	50	50	50	0.0%
4405	Travel & Training	20	-	30	50	50	0.0%
4414	Clothing / Cleaning	650	650	650	650	700	7.7%
4415	Special Services	6,663	1,466	3,800	2,500	4,000	60.0%
4417	Printing and Reprod.	3,268	6,633	5,000	2,100	5,000	138.1%
4418	Contractual Services	167,559	172,370	230,000	220,000	239,500	8.9%
4424	Equipment Rental	3,786	4,984	2,000	4,000	2,000	-50.0%
Services Total		183,668	188,631	243,930	231,750	253,700	9.5%
45 Sundry Charges							
4501	Insurance Expense	22,461	14,808	17,011	15,550	18,720	20.4%
Sundry Charge Total		22,461	14,808	17,011	15,550	18,720	20.4%
46 Capital Outlay							
4601	Vehicles	-	-	-	-	25,000	N/A
Capital Outlay Total		-	-	-	-	25,000	N/A
Total Parks		\$ 722,203	\$ 904,080	\$ 1,321,711	\$ 1,412,940	\$ 1,008,430	-28.6%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Parks & Recreation

DIVISION: Parks

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Minor tools: rakes, shovels, etc.	\$ 1,300
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	\$ 20,000
		Replace one water fountain	2,500
		Other	130,500
		Total	\$ 153,000
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	\$ 3,500
		Move Bleachers	500
		Total	\$ 4,000
4417	Printing and Reproductions	Park Sign Replacement	\$ 4,500
		Historic Sign Replacement	500
			\$ 5,000
4418	Contractual Services	Mowing Park Properties	\$ 218,000
		Tree Removal/Trimming	16,000
		Emerald Ash Bore Treatments	2,500
		Chemical Lawn Care City Building	3,000
		Total	\$ 239,500

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Parks

DIVISION: Parks

TOTAL COST: \$ 25,000

ACCOUNT DESCRIPTION: Vehicles

ACCOUNT NUMBER: 10-35-451-4601

DESCRIPTION OF ITEM OR PROJECT:

New pickup

PROJECT JUSTIFICATION:

This will replace a 2006 pickup.

IMPACT ON OPERATING BUDGET:

A new vehicle will reduce the repair and maintenance costs.

DIVISION: _____

TOTAL COST: _____

ACCOUNT DESCRIPTION: _____

ACCOUNT NUMBER: _____

DESCRIPTION OF ITEM OR PROJECT:

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

Golf

The Golf supports a fixed-based operator that manages a 18-hole golf course with a pro shop and cart rental.

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2023**

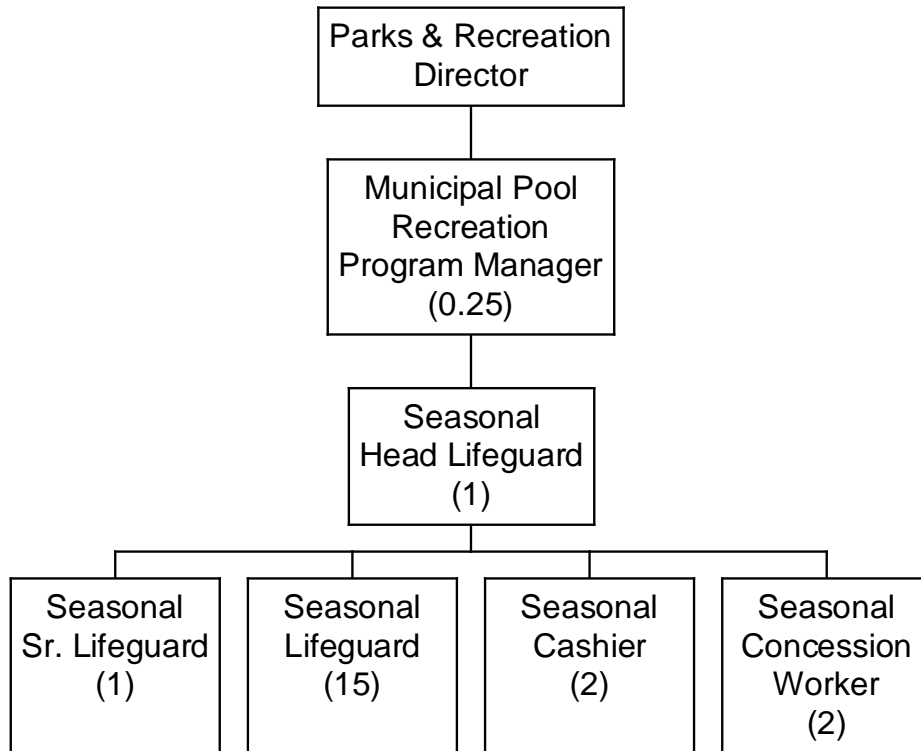
Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Department 35 - Parks & Recreation							
Division 452 - Golf							
42 Supplies							
4201	Fuel	\$ 82	\$ 81	\$ 115	\$ 150	\$ 180	20.0%
4214	Chemical Supplies	(46)	-	-	-	-	N/A
Supplies Total		36	81	115	150	180	20.0%
43 Maintenance & Repairs							
4305	Heating / A.C. Repair	-	4,128	-	6,000	-	-100.0%
4306	Building Repair & Maint.	1,446	1,983	-	-	2,000	N/A
4307	Other Structures Repair	-	1,038	-	-	2,000	N/A
Maintenance & Repairs Total		1,446	7,149	-	6,000	4,000	-33.3%
44 Services							
4401	Telephone	169	120	-	-	-	N/A
4418	Contractual Services	14,043	2,240	-	37,000	8,000	-78.4%
4424	Equipment Rental	-	7,680	-	-	-	N/A
Services Total		14,212	10,040	-	37,000	8,000	-78.4%
45 Sundry Charges							
4501	Insurance Expense	3,488	3,436	3,849	3,610	4,240	17.5%
Sundry Charge Total		3,488	3,436	3,849	3,610	4,240	17.5%
Total Golf		\$ 19,182	\$ 20,706	\$ 3,964	\$ 46,760	\$ 16,420	-64.9%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	Mowing of the old Municipal Golf Course	\$ 8,000

PARKS & RECREATION DEPARTMENT MUNICIPAL POOL



The Pool division maintains and staffs the City's pool at Atkinson Park. The facilities include a large main pool with a small wading pool. This division maintains the Downtown Water Feature and East End Spray Park. This division is only operational during the summer months.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2023

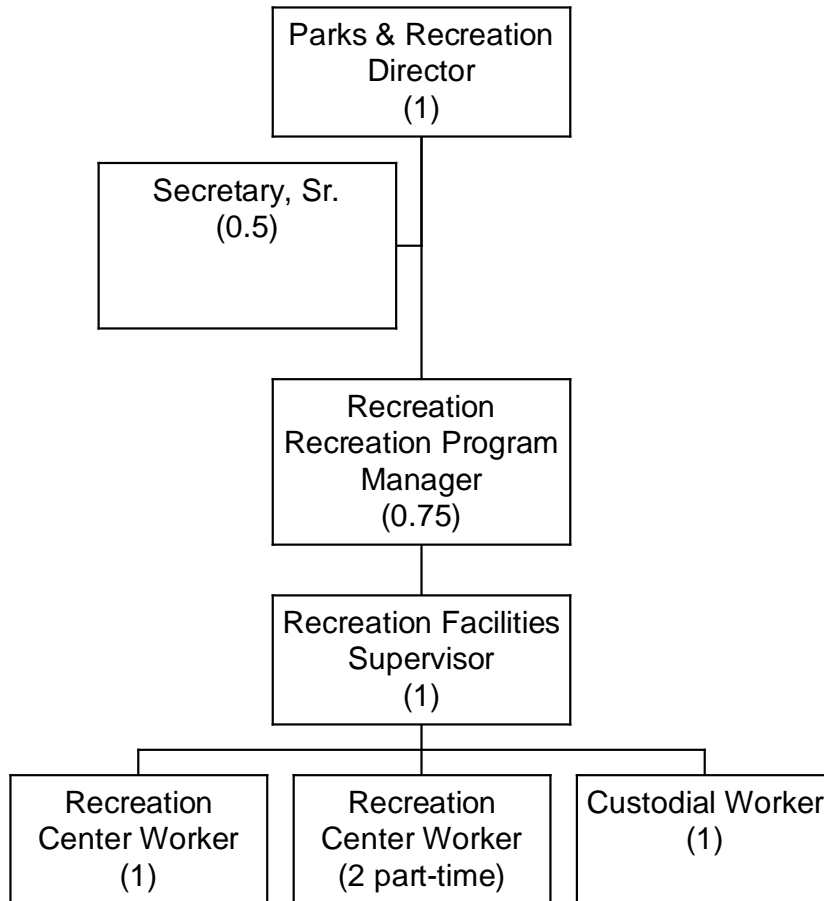
Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Division 454 - Municipal Pool							
41 Personnel Services							
4101	Salaries - Supervision	\$ 17,165	\$ 17,381	\$ 18,440	\$ 18,010	\$ 22,320	23.9%
4104	Salaries - Overtime	83	132	4,234	1,650	1,650	0.0%
4105	Salaries - Other	24,639	7,988	52,438	67,350	77,780	15.5%
4106	FICA	2,585	1,567	4,548	5,230	6,310	20.7%
4107	Medicare	605	366	1,064	1,200	1,480	23.3%
4108	Life Insurance	12	12	12	20	20	0.0%
4109	Health Insurance	4,555	4,500	4,590	4,680	5,330	13.9%
4110	Other Insurance	29	29	29	30	40	33.3%
4111	Workers Compensation	1,315	213	253	2,420	3,190	31.8%
4112	Employee Assist. Prgm	4	4	4	10	10	0.0%
4115	Unemploy. Insurance	10	6	124	90	170	88.9%
4116	Employee Pension	4,130	4,207	4,970	5,310	6,430	21.1%
Personnel Services Total		55,132	36,405	90,706	106,000	124,730	17.7%
42 Supplies							
4202	Minor Tools	247	127	125	180	130	-27.8%
4203	Office Supplies	-	196	90	100	200	100.0%
4204	Cleaning Supplies	399	404	600	1,500	500	-66.7%
4205	Medical & Drug Supply	-	341	250	300	300	0.0%
4207	Clothing Supplies	37	577	1,250	1,500	1,000	-33.3%
4208	Postage	13	-	10	20	20	0.0%
4209	Educational Supplies	114	-	-	50	50	0.0%
4214	Chemical Supplies	5,812	4,616	11,000	7,500	8,000	6.7%
4221	Athletic Recreat. Supply	14	404	75	100	100	0.0%
4222	Concessions	787	1,555	5,000	6,000	6,000	0.0%
Supplies Total		7,423	8,220	18,400	17,250	16,300	-5.5%
43 Maintenance & Repairs							
4303	Instr. & Appar. Repair	-	9,234	750	1,000	1,000	0.0%
4304	Other Equipment Repair	1,071	6,163	6,000	7,000	7,000	0.0%
4306	Building Repair & Maint.	1,715	4,150	5,000	7,000	4,000	-42.9%
4307	Other Structures Repair	22,144	7,489	2,000	2,000	2,000	0.0%
4314	Pumps & Motors	3,657	16	3,000	4,000	3,500	-12.5%
Maintenance & Repairs Total		28,587	27,052	16,750	21,000	17,500	-16.7%
44 Services							
4401	Telephone	-	-	-	50	30	-40.0%
4405	Travel & Training	772	166	2,200	2,550	2,550	0.0%
4415	Special Services	833	763	600	700	700	0.0%
4417	Printing and Reproduct.	520	128	100	200	200	0.0%
Services Total		2,125	1,057	2,900	3,500	3,480	-0.6%
45 Sundry Charges							
4501	Insurance Expense	2,689	3,934	1,577	4,130	1,740	-57.9%
Sundry Charge Total		2,689	3,934	1,577	4,130	1,740	-57.9%
Total Municipal Pool		\$ 95,956	\$ 76,668	\$ 130,333	\$ 151,880	\$ 163,750	7.8%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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	Other	\$ 4,000
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 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Department 35 - Parks & Recreation							
Division 456 - Recreation							
41 Personnel Services							
4101	Salaries - Supervision	\$ 164,501	\$ 166,580	\$ 178,415	\$ 172,520	\$ 192,040	11.3%
4102	Salaries - Clerical	21,565	21,754	22,893	22,530	23,900	6.1%
4103	Salaries - Operational	82,496	79,892	87,956	95,330	100,410	5.3%
4104	Salaries - Overtime	2,306	209	873	920	990	7.6%
4106	FICA	16,190	16,016	17,399	18,070	19,680	8.9%
4107	Medicare	3,787	3,746	4,069	4,240	4,610	8.7%
4108	Life Insurance	316	304	305	230	230	0.0%
4109	Health Insurance	95,655	102,690	101,582	98,280	104,550	6.4%
4110	Other Insurance	602	602	602	610	620	1.6%
4111	Workers Compensation	5,258	3,840	2,738	8,500	9,280	9.2%
4112	Employee Assist. Prgm	101	113	94	100	100	0.0%
4115	Unemploy. Insurance	97	358	544	340	510	50.0%
4116	Employee Pension	59,965	60,483	71,646	69,900	76,150	8.9%
Personnel Services Total		452,839	456,587	489,116	491,570	533,070	8.4%
42 Supplies							
4201	Fuel	1,157	1,397	2,574	2,490	3,860	55.0%
4202	Minor Tools	101	61	50	50	80	60.0%
4203	Office Supplies	4,615	2,825	3,000	3,000	3,000	0.0%
4204	Cleaning Supplies	156	3,212	50	250	250	0.0%
4205	Medical & Drug Supply	20	160	25	230	150	-34.8%
4207	Clothing Supplies	713	645	800	800	800	0.0%
4208	Postage	172	154	190	200	180	-10.0%
4209	Educational Supplies	-	-	400	400	200	-50.0%
4221	Athletic Recreat. Supply	4,836	6,128	9,500	9,850	9,650	-2.0%
Supplies Total		11,770	14,582	16,589	17,270	18,170	5.2%
43 Maintenance & Repairs							
4301	Vehicle Repair	92	688	800	1,000	750	-25.0%
4302	Office Equip. Repair	15	14	50	100	50	-50.0%
4304	Other Equipment Repair	1,501	181	1,600	2,000	1,500	-25.0%
4306	Building Repair & Maint.	10,825	8,555	6,000	7,000	7,000	0.0%
4307	Other Structures Repair	184	1,686	7,000	2,000	2,000	0.0%
4313	Recreational Equipment	5,237	2,935	3,500	5,200	4,650	-10.6%
Maintenance & Repairs Total		17,854	14,059	18,950	17,300	15,950	-7.8%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2023**

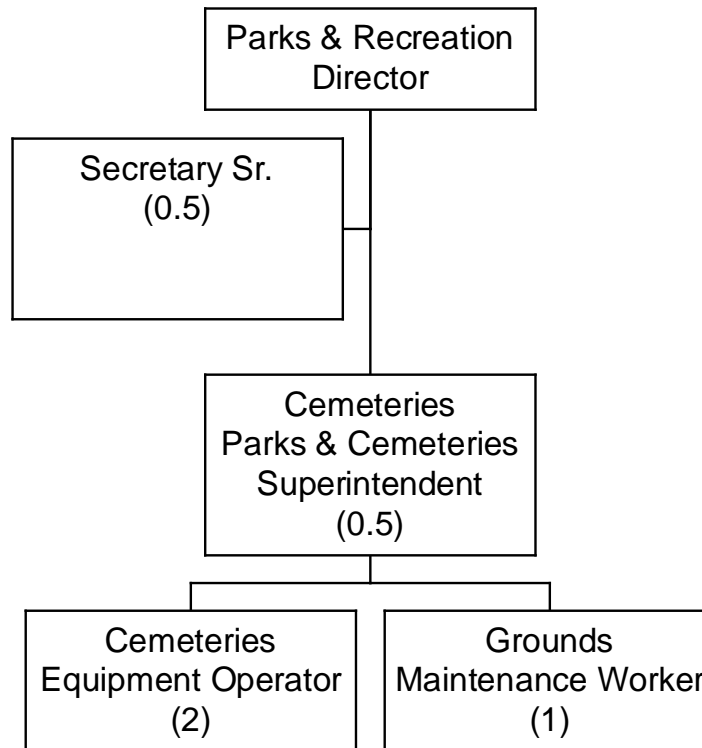
Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Division 456 - Recreation (continued)							
44 Services							
4401	Telephone	\$ 1,164	\$ 1,232	\$ 1,200	\$ 1,000	\$ 1,200	20.0%
4403	Assoc. Dues/Subscript.	615	780	800	850	850	0.0%
4405	Travel & Training	3,882	405	2,000	2,400	4,000	66.7%
4408	Legal Advertising	50	-	-	100	-	-100.0%
4414	Clothing / Cleaning	100	100	100	100	100	0.0%
4415	Special Services	161	153	300	300	300	0.0%
4417	Printing and Reprod.	434	189	400	500	400	-20.0%
4418	Contractual Services	255	-	1,100	1,000	1,000	0.0%
4419	Henderson Girl's Softball	5,452	4,000	4,000	4,000	4,000	0.0%
4419	Henderson PMCA	4,000	-	-	4,000	4,000	0.0%
4419	Hend. Recreation Assn.	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	1,500	0.0%
Services Total		25,613	12,359	19,400	23,750	25,350	6.7%
45 Sundry Charges							
4501	Insurance Expense	3,492	1,890	3,526	1,990	3,880	95.0%
Sundry Charge Total		3,492	1,890	3,526	1,990	3,880	95.0%
Total Recreation		\$ 511,568	\$ 499,477	\$ 547,581	\$ 551,880	\$ 596,420	8.1%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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
4221	Athletic Recreate. Supplies	JFK After-School and Summer Programs	\$ 5,000
		Easter Egg Hunt	1,500
		Movies in the Park	1,000
		Fall Festival	1,000
		Arbor Day	150
		Other	1,000
		Total	\$ 9,650
4304	Other Equipment Repair	Misc. Other Equipment Repair	\$ 1,500
4306	Building Maintenance	Misc. Other Building Repairs and Maintenance	\$ 7,000
4313	Recreational Equipment	Replacement of weight equipment	\$ 3,000
		Flags	400
		Outdoor Basketball Nets	250
		Other	1,000
		Total	\$ 4,650
4403	Association Dues and Subscrip	NRPA Membership	\$ 450
		KRPS Agency Membership	350
		Warehouse membership	50
		Total	\$ 850
4418	Contractual Services	Move Bleachers	\$ 1,000
4419	Professional Services	HGSA Programming	\$ 4,000
		PCMA Programming	4,000
		HRA Programming	4,000
		PYSA Programming	4,000
		Tennis Club Programming	1,500
		Total	\$ 17,500

PARKS & RECREATION DEPARTMENT CEMETERIES



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

**CITY OF HENDERSON, KY
CEMETERY FUND BUDGET
FOR FISCAL 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
REVENUE							
36 Sale of Property							
3600	Cemetery Spaces	\$ 72,690	\$ 113,008	\$ 113,456	\$ 82,300	\$ 110,000	33.7%
3605	Grave Openings	132,318	170,954	144,245	132,900	144,000	8.4%
3610	Other Cemetery Serv.	23,913	22,788	23,465	20,600	24,000	16.5%
3625	Taxable Sales	2,404	3,025	2,400	2,300	2,000	-13.0%
3630	Mausoleum Sales	17,084	28,356	19,607	19,900	20,000	0.5%
Sale of Property Total		248,409	338,131	303,173	258,000	300,000	16.3%
37 Other Revenue							
3700	Interest Income	93	56	128	-	-	N/A
Other Revenue Total		93	56	128	-	-	N/A
38 Transfer Miscellaneous							
3851	Transfer from General	211,000	107,000	182,000	254,000	257,000	1.2%
Transfers Miscellaneous Total		211,000	107,000	182,000	254,000	257,000	1.2%
CEMETERY REVENUE TOTAL		\$ 459,502	\$ 445,187	\$ 485,301	\$ 512,000	\$ 557,000	8.8%

EXPENSE

Department 35 - Parks & Recreation
Division 453 - Cemetery

41 Personnel Services

4101	Salaries - Supervision	\$ 32,709	\$ 33,124	\$ 16,415	\$ 29,840	\$ 29,230	-2.0%
4102	Salaries - Clerical	21,565	21,753	22,893	22,530	23,900	6.1%
4103	Salaries - Operational	102,164	107,383	104,092	109,130	113,370	3.9%
4104	Salaries - Overtime	4,812	6,215	7,284	5,580	5,490	-1.6%
4106	FICA	9,547	9,974	8,958	10,310	10,650	3.3%
4107	Medicare	2,233	2,333	2,095	2,420	2,500	3.3%
4108	Life Insurance	167	177	151	170	170	0.0%
4109	Health Insurance	66,980	72,000	57,725	74,880	78,720	5.1%
4110	Other Insurance	449	459	361	460	460	0.0%
4111	Workers Compensation	4,345	2,917	2,109	6,370	6,560	3.0%
4112	Employee Assist. Prgm	69	71	60	80	80	0.0%
4115	Unemploy. Insurance	54	209	226	190	280	47.4%
4116	Employee Pension	38,797	40,769	39,525	44,780	46,020	2.8%
Personnel Services Total		283,891	297,384	261,894	306,740	317,430	3.5%

**CITY OF HENDERSON, KY
CEMETERY FUND BUDGET
FOR FISCAL 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Division 453 - Cemetery (continued)							
42 Supplies							
4201	Fuel	\$ 4,781	\$ 4,753	\$ 7,874	\$ 8,050	\$ 11,820	46.8%
4202	Minor Tools	825	974	900	1,000	1,000	0.0%
4203	Office Supplies	148	133	175	200	180	-10.0%
4204	Cleaning Supplies	145	212	300	400	300	-25.0%
4205	Medical & Drug Supply	188	55	225	250	250	0.0%
4206	Botanical Supplies	348	338	300	500	400	-20.0%
4207	Clothing Supplies	2,049	1,676	2,000	2,000	2,000	0.0%
4208	Postage	16	17	50	40	20	-50.0%
4211	Periodicals & Supple.	407	-	300	440	200	-54.5%
4214	Chemical Supplies	-	203	200	100	200	100.0%
4220	Supplies for Resale	4,463	4,585	4,250	4,500	4,500	0.0%
Supplies Total		13,370	12,946	16,574	17,480	20,870	19.4%
43 Maintenance & Repairs							
4301	Vehicle Repair	6,163	8,380	7,500	6,000	8,000	33.3%
4304	Other Equipment Repair	2,892	510	1,000	3,250	3,000	-7.7%
4306	Building Repair & Maint.	4,219	10,628	7,000	3,000	6,000	100.0%
4307	Other Structures Repair	7,404	4,650	5,000	6,000	6,000	0.0%
Maintenance & Repairs Total		20,678	24,168	20,500	18,250	23,000	26.0%
44 Services							
4401	Telephone	1,349	1,267	1,500	1,500	1,300	-13.3%
4402	Medical Exams	156	-	-	-	-	N/A
4403	Assoc. Dues/Subscript.	70	175	100	150	150	0.0%
4405	Travel & Training	10	-	40	50	50	0.0%
4414	Clothing / Cleaning	350	350	350	350	350	0.0%
4415	Special Services	1,720	2,044	2,000	5,260	4,900	-6.8%
4417	Printing and Reprod.	1,176	8	20	500	100	-80.0%
4418	Contractual Services	105,696	116,403	175,000	155,040	181,200	16.9%
4522	Audit Expense	2,160	1,688	1,780	1,780	1,800	1.1%
Services Total		112,687	121,935	180,790	164,630	189,850	15.3%
45 Sundry Charges							
4501	Insurance Expense	10,518	4,668	5,315	4,900	5,850	19.4%
Sundry Charges Total		10,518	4,668	5,315	4,900	5,850	19.4%
CEMETERY EXPENSE TOTAL		\$ 441,144	\$ 461,101	\$ 485,073	\$ 512,000	\$ 557,000	8.8%
CEMETERY NET		\$ 18,358	\$ (15,914)	\$ 228	\$ -	\$ -	

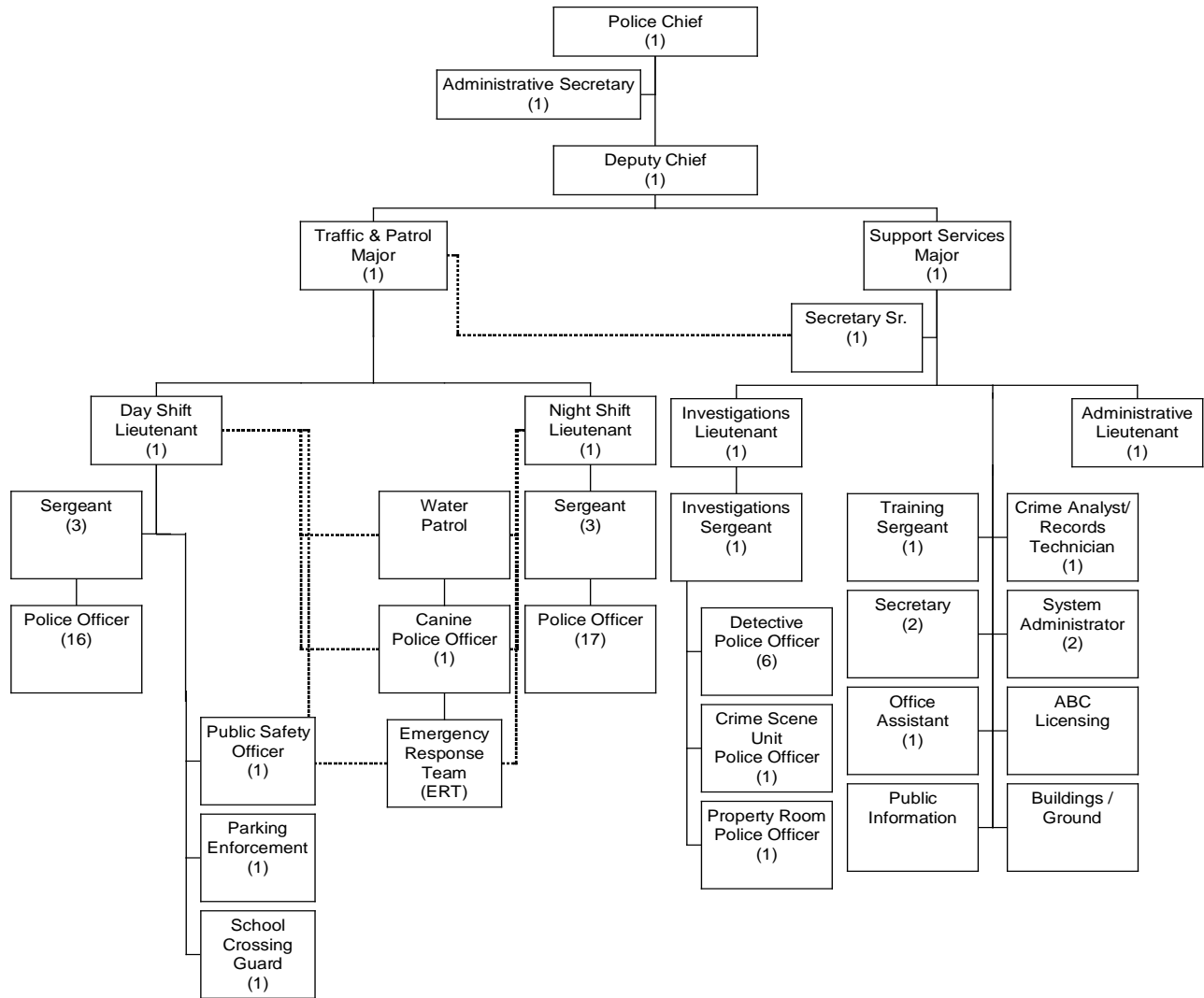
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Parks & Recreation

DIVISION: Cemetery

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals & Supplies	The Gleaner	\$ 200
4306	Building Repair and Maintenance	Other	\$ 6,000
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	750
		Other	150
		Total	\$ 4,900
4417	Printing and Reproduction	Other	\$ 100
4418	Contractual Services	Mowing Contract	\$ 169,000
		Cemetery Software Support with Mapping Module	11,200
		Tree and Limb Removal of Hazardous Trees	1,000
		Total	\$ 181,200

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 2023		
Key Area	Responsibility	Objectives/Performance Standards

Facilities and Services	Police	1. Continue with implementation to upgrade department aesthetics.
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CITY OF HENDERSON, KY Improve Existing Housing/Protect Neighborhood Quality FOR FISCAL YEAR 2023		
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 2023		
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 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Department 40 - Police							
Division 231 - Police							
41 Personnel Services							
4101	Salaries - Supervision	\$ 341,622	\$ 345,969	\$ 411,263	\$ 363,420	\$ 362,540	-0.2%
4102	Salaries - Clerical	188,820	186,193	196,680	216,390	237,170	9.6%
4103	Salaries - Operational	2,726,981	2,836,034	2,918,641	3,378,560	3,200,970	-5.3%
4104	Salaries - Overtime	220,240	238,729	346,513	188,390	516,500	174.2%
4105	Salaries - Other	21,464	10,596	18,083	22,950	9,090	-60.4%
4106	FICA	20,776	21,631	24,782	23,300	26,480	13.6%
4107	Medicare	49,529	51,268	55,105	60,610	62,740	3.5%
4108	Life Insurance	3,084	3,004	2,995	2,980	2,900	-2.7%
4109	Health Insurance	1,146,533	1,063,082	1,025,908	1,361,880	1,397,280	2.6%
4110	Other Insurance	7,244	7,055	6,998	8,140	7,940	-2.5%
4111	Workers Compensation	66,407	54,627	46,155	94,650	94,080	-0.6%
4112	Employee Assist. Prgm	1,160	1,126	1,130	1,300	1,270	-2.3%
4115	Unemploy. Insurance	1,115	4,221	6,336	6,520	2,120	-67.5%
4116	Employee Pension	80,286	90,259	128,666	95,060	111,950	17.8%
4119	Police & Fire Pension	1,216,708	1,221,910	1,379,106	1,683,740	1,933,670	14.8%
Personnel Services Total		6,091,969	6,135,704	6,568,361	7,507,890	7,966,700	6.1%
42 Supplies							
4201	Fuel	100,028	92,876	179,106	167,000	268,660	60.9%
4202	Minor Tools	266	451	400	500	500	0.0%
4203	Office Supplies	7,636	6,983	11,000	9,000	11,000	22.2%
4204	Cleaning Supplies	666	345	250	400	400	0.0%
4207	Clothing Supplies	67,361	62,898	60,000	62,500	62,500	0.0%
4208	Postage	1,173	1,004	2,000	1,500	1,500	0.0%
4209	Educational Supplies	609	2,384	2,000	2,000	2,000	0.0%
4210	Photographic Supplies	-	261	-	500	500	0.0%
4211	Periodicals & Supple.	225	1,747	1,700	800	800	0.0%
4216	Ammunition/Tasers	8,693	38,863	42,000	40,000	40,230	0.6%
4225	Safety Supplies	3,251	37,599	30,000	25,500	3,000	-88.2%
4229	Miscell. Supplies	10,589	6,418	4,000	18,300	26,300	43.7%
Supplies Total		200,497	251,829	332,456	328,000	417,390	27.3%
43 Maintenance & Repairs							
4301	Vehicle Repair	91,567	125,136	110,000	70,000	90,000	28.6%
4302	Office Equip. Repair	48,471	50,045	55,000	44,000	55,000	25.0%
4303	Instr. & Appar. Repair	716	3,467	800	1,600	1,600	0.0%
4306	Building Repair & Maint.	91	41,444	21,500	21,500	25,000	16.3%
4307	Other Structures Repair	3,531	1,834	2,000	2,000	3,500	75.0%
4309	Radios Repair	1,436	812	4,000	2,500	2,500	0.0%
Maintenance & Repairs Total		145,812	222,738	193,300	141,600	177,600	25.4%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Division 231 - Police (continued)							
44 Services							
4401	Telephone	\$ 45,472	\$ 50,013	\$ 58,000	\$ 58,000	\$ 60,000	3.4%
4402	Medical Exams	1,924	2,822	200	-	-	N/A
4403	Assoc. Dues/Subscript.	5,332	4,748	4,500	7,050	7,500	6.4%
4405	Travel & Training	30,491	44,448	40,000	33,000	40,000	21.2%
4408	Legal Advertising	295	-	-	-	-	N/A
4414	Clothing / Cleaning	21,050	23,212	23,000	24,000	24,000	0.0%
4415	Special Services	1,587	789	1,100	-	-	N/A
4417	Printing and Reprod.	14,400	12,366	15,000	16,200	16,800	3.7%
4418	Contractual Services	114,761	185,655	106,000	103,800	26,500	-74.5%
4419	Professional Services	6,041	315	7,500	7,500	7,500	0.0%
4481	Henderson Co. Attorney	5,500	5,500	5,500	5,500	5,500	0.0%
Services Total		246,853	329,868	260,800	255,050	187,800	-26.4%
45 Sundry Charge							
4501	Insurance Expense	222,743	109,958	142,218	168,500	156,440	-7.2%
4531	DARE Expenses	999	-	-	-	-	N/A
4534	K-9 Donation Expenses	28	-	-	-	-	N/A
Sundry Charge Total		223,770	109,958	142,218	168,500	156,440	-7.2%
46 Capital Outlay							
4601	Motor Vehicles	179,879	449,895	-	-	85,000	N/A
4605	Machinery & Tools	12,441	-	-	-	-	N/A
4608	Instrument/Apparatus	-	-	-	-	52,000	N/A
Capital Outlay Total		192,470	449,895	-	-	137,000	N/A
Total Police		<u>\$ 7,101,371</u>	<u>\$ 7,499,992</u>	<u>\$ 7,497,135</u>	<u>\$ 8,401,040</u>	<u>\$ 9,042,930</u>	<u>7.6%</u>

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Police

DIVISION: Police

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals	Law Manuals	\$ 800
4216	Ammunition/Tasers	Ammunition	\$ 27,000
		Taser Cartridges for Training/Replacement	10,000
		Emergency Response Team	3,230
			\$ 40,230
4225	Safety Supplies	Misc. Supplies	\$ 3,000
4229	Miscellaneous Supplies	ERT Sniper Supplies	\$ 8,000
		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
			\$ 26,300
4302	Office Equipment Repair	MDT Maintenance	\$ 10,000
		Toner	9,000
		CDW-G	6,000
		Alpha Laser Copier Maintenance / Operations area	6,000
		PowerDMS Annual Renewal	6,300
		Cellbrite Software Maintenance	4,300
		Broadband Internet Monthly Fee	3,000
		Maintenance for Color Copier / Admin area	3,000
		Quetel Property Software Annual Maintenance	6,000
		Miscellaneous	1,400
		Total	\$ 55,000
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 2023**

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	1,000
		When2Work Subscription	500
		KACP - Annual Dues for Police Chief, Deputy Chief, Majors (x2)	400
		ROCIC - Investigations Annual Fee	300
		Chamber of Commerce Membership	250
		KTOA Membership	220
		CJEDLA - Annual Dues (x2)	200
		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
		FBI LEEDA - Police Chief	50
		ILEETA Membership	40
		Total	\$ 7,500
4417	Printing	West Law Clear (Annually)	\$ 8,500
		Special Forms, Business Cards, etc.	3,000
		Leads On Line (Annually)	3,100
		Covert Track Renewal	1,200
		Misc.	1,000
		Total	\$ 16,800

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Police

DIVISION: Police

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	Flock Camera System	\$ 7,500
		Pre-Employment Testing & Psychological Screening	6,000
		Clancy Systems - Parking Citation Fee	4,500
		Sitex (\$160/bi-weekly)	4,200
		Clean Green Monthly Rental @ Firing Range (\$70/month)	850
		PeopleFacts Credit Reports	800
		City of Henderson - Electric Consumption pole cameras	600
		Towing Charges	600
		Website Contract Fee - Domain Listings	500
		One Call Now Annual Fee	300
		Other	650
		Total	\$ 26,500
4419	Professional Service	Promotional Exam Development Fees	\$ 7,500

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Police

DIVISION: Police

TOTAL COST: \$ 85,000

ACCOUNT DESCRIPTION: Vehicles

ACCOUNT NUMBER: 10-40-231-4601

DESCRIPTION OF ITEM OR PROJECT:

2 - Police pursuit vehicles. The cost will include the equipment and striping.

PROJECT JUSTIFICATION:

New vehicles will keep the operating cost down as older vehicles with high mileage and maintenance issues are taken out of service.

IMPACT ON OPERATING BUDGET:

A new vehicle will reduce the repair and maintenance costs.

DIVISION: Police

TOTAL COST: \$ 52,000

ACCOUNT DESCRIPTION: Instrument/Apparatus

ACCOUNT NUMBER: _____

DESCRIPTION OF ITEM OR PROJECT:

Crime scene reconstruction equipment. Scanner equipment and software. This will also include a drone with software

PROJECT JUSTIFICATION:

Current crime scene reconstruction equipment is 10+ years old and out of date. New equipment can be operated by one person instead of 2 or 3 officers. New Equipment will reduce the time on scene and/or road closure by more than half.

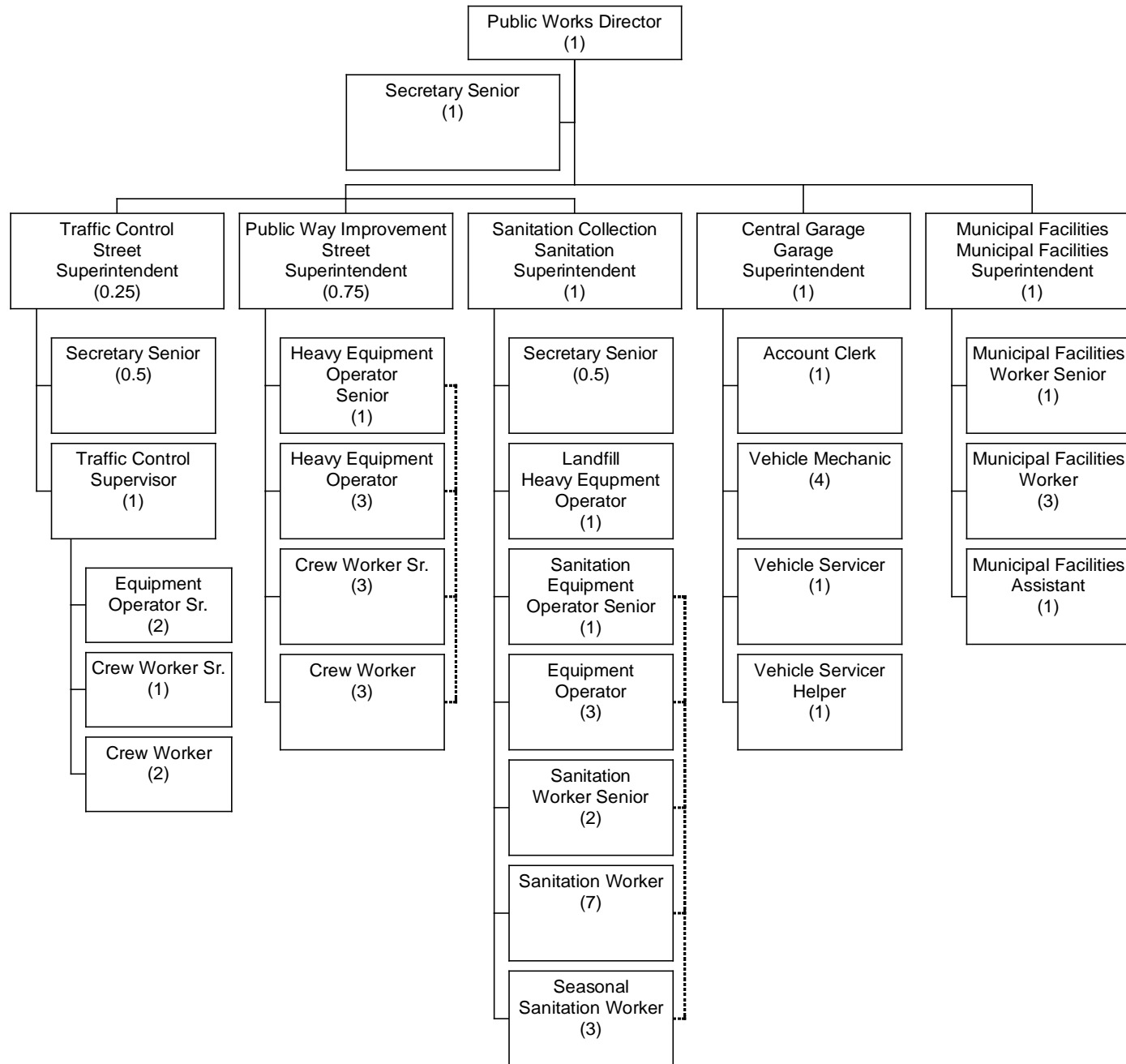
IMPACT ON OPERATING BUDGET:

Potential software updates unknown cost in subsequent budgets.

CITY OF HENDERSON, KY
POLICE INVESTIGATION FUND BUDGET
FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
REVENUE							
36 Sale of Property							
3622	Sale of Equipment	\$ 753	\$ -	\$ -	\$ -	\$ -	N/A
3623	Sale of Vehicles	1,570	11,294	-	-	-	N/A
Sale of Property Total		2,323	11,294	-	-	-	N/A
37 Other Revenue							
3700	Interest Income	11,531	674	-	-	-	N/A
3753	Federal Grant	-	22,917	-	-	-	N/A
3757	Investigation Revenue	59,931	12,487	-	71,000	93,000	31.0%
Other Revenue Total		71,462	36,078	-	71,000	93,000	31.0%
POLICE INVEST. REVENUE TOTAL		\$ 73,785	\$ 47,372	\$ -	\$ 71,000	\$ 93,000	31.0%
EXPENSE							
42 Supplies							
4229	Miscell. Supplies	\$ 4,815	\$ 39,847	\$ 18,051	\$ 7,000	\$ 20,000	185.7%
Supplies Total		4,815	39,847	18,051	7,000	20,000	185.7%
44 Services							
4415	Special Services	-	5,797	1,790.0	-	-	N/A
4470	Drug Buys	13,616	8,512	8,000	64,000	73,000	14.1%
Services Total		13,616	14,309	9,790	64,000	73,000	14.1%
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		\$ 47,328	\$ 61,156	\$ 27,841	\$ 71,000	\$ 93,000	31.0%
POLICE INVESTIGATION NET		\$ 26,457	\$ (13,784)	\$ (27,841)	\$ -	\$ -	

PUBLIC WORKS



CITY OF HENDERSON, KY Protect Health and Safety/Maintain Basic Service Levels FOR FISCAL YEAR 2023		
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.

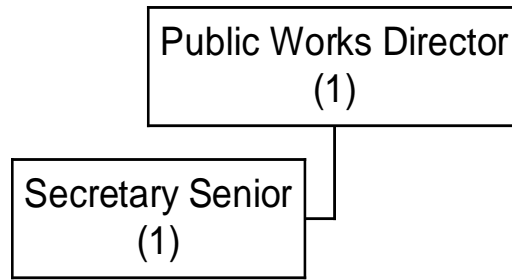
CITY OF HENDERSON, KY Protect Health and Safety/Maintain Basic Service Levels FOR FISCAL YEAR 2023		
Key Area	Responsibility	Objectives/Performance Standards

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 2023		
Key Area	Responsibility	Objectives/Performance Standards

Quality of Life	Public Works	1. Complete the annual spring cleanup during the month of March and April 2023, 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 2023**

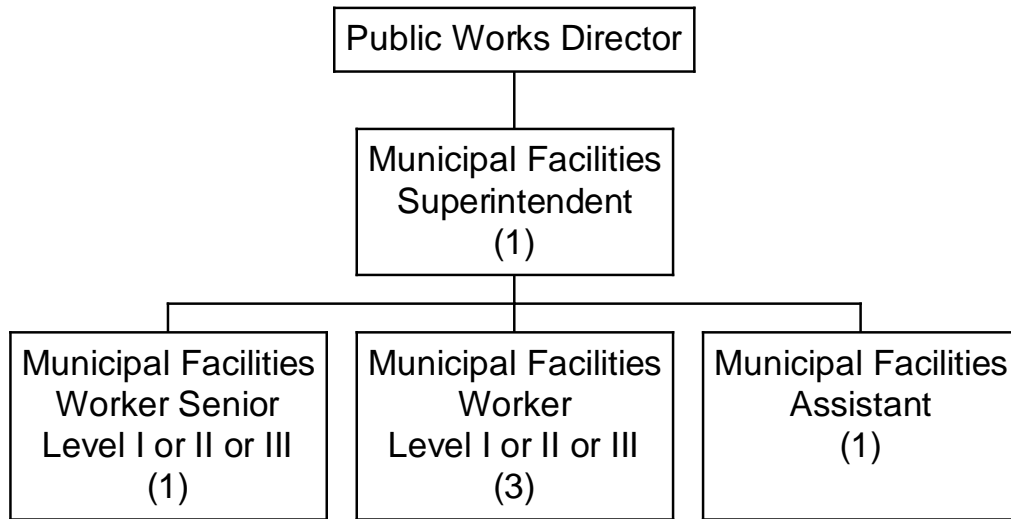
Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Department 45 - Public Works							
Division 341 - Public Works Administration							
41 Personnel Services							
4101	Salaries - Supervision	\$ 81,858	\$ 82,907	\$ 88,295	\$ 89,300	\$ 94,340	5.6%
4102	Salaries - Clerical	340	44,959	47,309	37,750	37,380	-1.0%
4106	FICA	5,054	7,835	8,315	7,890	8,170	3.5%
4107	Medicare	1,182	1,832	1,945	1,820	1,910	4.9%
4108	Life Insurance	48	79	79	90	90	0.0%
4109	Health Insurance	21,260	34,480	36,720	37,440	39,360	5.1%
4110	Other Insurance	115	229	229	230	230	0.0%
4111	Workers Compensation	1,725	769	682	2,330	2,450	5.2%
4112	Employee Assist. Prgm	18	36	36	40	40	0.0%
4115	Unemploy. Insurance	26	148	223	150	210	40.0%
4116	Employee Pension	19,777	30,950	36,545	34,250	35,290	3.0%
Personnel Services Total		131,403	204,224	220,378	211,290	219,470	3.9%
42 Supplies							
4201	Fuel	911	768	1,660	1,550	2,490	60.6%
4202	Minor Tools	-	175	-	-	-	N/A
4203	Office Supplies	260	207	145	380	380	0.0%
4207	Clothing Supplies	-	-	135	360	360	0.0%
4208	Postage	18	-	18	30	30	0.0%
Supplies Total		1,189	1,150	1,958	2,320	3,260	40.5%
43 Maintenance & Repairs							
4301	Vehicle Repair	578	567	350	1,580	1,580	0.0%
4302	Office Equip. Repair	1	-	30	80	80	0.0%
Maintenance & Repairs Total		579	567	380	1,660	1,660	0.0%
44 Services							
4401	Telephone	941	699	1,050	1,200	1,200	0.0%
4402	Medical Exams	-	75	135	150	150	0.0%
4403	Assoc. Dues/Subscript.	1,190	-	-	50	50	0.0%
4405	Travel & Training	179	190	275	630	190	-69.8%
4408	Legal Advertising	25	-	-	-	-	N/A
4415	Special Services	39	14	16	30	30	0.0%
4417	Printing and Reprod.	-	-	15	80	50	-37.5%
Services Total		2,374	978	1,491	2,140	1,670	-22.0%
45 Sundry							
4501	Insurance	1,911	681	1,383	630	1,530	142.9%
Sundry Total		1,911	681	1,383	630	1,530	142.9%
Total Public Works Administration		\$ 137,456	\$ 207,600	\$ 225,590	\$ 218,040	\$ 227,590	4.4%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Department 45 - Public Works							
Division 014 - Municipal Facilities							
41 Personnel Services							
4101	Salaries - Supervision	\$ 79,541	\$ 76,021	\$ 60,692	\$ 59,090	\$ 61,370	3.9%
4102	Salaries - Clerical	22,021	-	-	-	-	N/A
4103	Salaries - Operational	204,751	170,318	212,060	199,720	215,320	7.8%
4104	Salaries - Overtime	1,443	3,571	4,730	3,330	4,500	35.1%
4106	FICA	18,287	14,891	16,437	16,270	17,380	6.8%
4107	Medicare	4,277	3,482	3,844	3,820	4,070	6.5%
4108	Life Insurance	276	230	288	260	260	0.0%
4109	Health Insurance	113,960	71,170	93,097	112,320	118,080	5.1%
4110	Other Insurance	707	554	688	690	690	0.0%
4111	Workers Compensation	7,451	3,441	2,602	10,980	11,730	6.8%
4112	Employee Assist. Prgm	109	90	107	110	110	0.0%
4115	Unemploy. Insurance	106	277	455	300	450	50.0%
4116	Employee Pension	72,356	56,613	74,781	70,650	75,090	6.3%
Personnel Services Total		525,285	400,658	469,781	477,540	509,050	6.6%
42 Supplies							
4201	Fuel	7,095	6,037	13,263	11,490	19,900	73.2%
4202	Minor Tools	1,911	1,905	1,950	2,000	2,400	20.0%
4203	Office Supplies	1,470	1,003	1,380	1,100	1,500	36.4%
4205	Medical & Drug Supply	13	28	35	40	40	0.0%
4207	Clothing Supplies	3,396	2,528	3,950	4,100	4,100	0.0%
4208	Postage	14	29	55	50	50	0.0%
4214	Chemical Supplies	3,214	7,003	7,600	7,800	7,800	0.0%
4215	Janitorial Supplies	20,962	17,622	22,000	22,500	22,500	0.0%
4225	Safety Supplies	337	58	495	500	500	0.0%
4229	Misc. Supplies	250	-	-	-	-	N/A
Supplies Total		38,662	36,213	50,728	49,580	58,790	18.6%
43 Maintenance & Repairs							
4301	Vehicle Repair	9,709	13,901	6,950	7,000	7,000	0.0%
4302	Office Equip. Repair	2	3	2,000	-	-	N/A
4305	Heating / A.C. Repair	12,514	32,187	61,500	53,000	53,000	0.0%
4306	Building Repair & Maint.	94,176	202,614	108,750	109,500	409,500	274.0%
4307	Other Structures Repair	10,371	33,969	28,500	24,000	24,000	0.0%
4308	Machines Tools Repair	-	-	-	400	-	-100.0%
4325	Boat Launch Expense	43,667	4,673	9,400	17,000	17,000	0.0%
Maintenance & Repairs Total		170,439	287,347	217,100	210,900	510,500	142.1%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Division 014 - Municipal Facilities (continued)							
44 Services							
4401	Telephone	\$ 24,341	\$ 10,694	\$ 11,350	\$ 10,350	\$ 11,400	10.1%
4402	Medical Exams	-	75	403	100	200	100.0%
4405	Travel & Training	50	656	4,900	7,350	4,200	-42.9%
4414	Clothing / Cleaning	550	550	600	600	600	0.0%
4415	Special Services	119	72	163	210	210	0.0%
4417	Printing and Reprod.	4	5	41	-	-	N/A
4418	Contractual Services	136,653	144,471	142,000	139,900	148,500	6.1%
4424	Equipment Rental	5,285	3,131	5,350	5,500	5,500	0.0%
Services Total		167,002	159,654	164,807	164,010	170,610	4.0%
45 Sundry Charges							
4501	Insurance Expense	31,898	23,563	25,498	24,350	28,050	15.2%
Sundry Charge Total		31,898	23,563	25,498	24,350	28,050	15.2%
46 Capital Outlay							
4605	Machinery & Tools	-	-	-	-	60,000	N/A
Capital Outlay Total		-	-	-	-	60,000	N/A
Total Municipal Facilities		\$ 933,286	\$ 907,435	\$ 927,914	\$ 926,380	\$ 1,337,000	44.3%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Public Works

DIVISION: Municipal Facilities

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Pliers, wrenches, socket sets, knives, screwdrivers, etc.	\$ 2,400
4203	Office Supplies	8 toner cartridges @ \$125 each	\$ 1,400
		Pens, pencils, folders, binders, calendars, etc.	100
		Total	\$ 1,500
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
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	\$ 11,400
4414	Cleaning Allowance	Uniform cleaning for 7 employees	\$ 600

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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	12,800
		Municipal Service Center/Depot Janitorial Contract	22,720
		Floor Mats for City Building and Welcome Center	10,030
		Fire/Burglar Alarms for City, Peabody, Depot, and MSC	7,280
		Elevators Maintenance for City Building and Peabody Buildings	9,580
		Pest Control for Welcome Center, Peabody, City, and MSC	4,530
		Dixon Hall Janitorial Contract	1,860
		Generator Maintenance for City Building, Peabody and MSC	2,440
		City Building Chiller Maintenance Contract	2,660
		Copier Maintenance Contract	1,080
		Public Safety Building Sprinkler System	900
		Dumbwaiter	820
		Total	\$ 148,500
4424	Equipment Rental	Lift rental for ballfields and Christmas in the Park	\$ 5,500

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Public Works

DIVISION: Municipal Facilities

TOTAL COST: \$ 60,000

ACCOUNT DESCRIPTION: Machinery and Equipment

ACCOUNT NUMBER: 10-45-014-4605

DESCRIPTION OF ITEM OR PROJECT:

Used 60' JLG bucket lift

PROJECT JUSTIFICATION:

This is used for Christmas in the Park, ballfield lights, buildings and other high structures.

IMPACT ON OPERATING BUDGET:

This will eliminate the annual rental costs that was \$5,150 for fiscal 2022.

DIVISION: _____

TOTAL COST: _____

ACCOUNT DESCRIPTION: _____

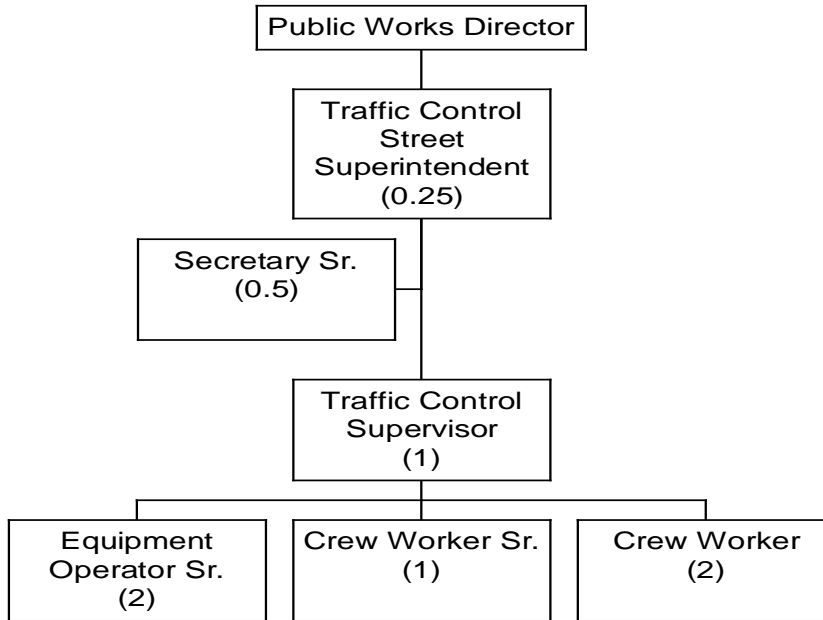
ACCOUNT NUMBER: _____

DESCRIPTION OF ITEM OR PROJECT:

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

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 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Department 45 - Public Works							
Division 234 - Traffic Control							
41 Personnel Services							
4101	Salaries - Supervision	\$ 14,626	\$ 14,817	\$ 17,154	\$ 15,370	\$ 16,370	6.5%
4102	Salaries - Clerical	21,911	22,177	23,366	22,980	24,320	5.8%
4103	Salaries - Operational	204,517	202,342	221,608	223,260	234,690	5.1%
4104	Salaries - Overtime	896	2,173	543	2,250	2,210	-1.8%
4106	FICA	14,340	14,285	15,189	16,370	17,220	5.2%
4107	Medicare	3,354	3,341	3,552	3,830	4,030	5.2%
4108	Life Insurance	324	296	317	290	290	0.0%
4109	Health Insurance	123,150	114,494	119,467	126,360	132,840	5.1%
4110	Other Insurance	774	707	758	780	780	0.0%
4111	Workers Compensation	7,503	5,259	3,716	14,410	15,170	5.3%
4112	Employee Assist. Prgm	120	111	118	130	130	0.0%
4115	Unemploy. Insurance	79	284	440	310	440	41.9%
4116	Employee Pension	58,213	58,216	70,567	71,120	74,370	4.6%
Personnel Services Total		449,807	438,502	476,795	497,460	522,860	5.1%
42 Supplies							
4201	Fuel	17,422	17,060	30,532	32,990	45,800	38.8%
4202	Minor Tools	659	528	795	800	800	0.0%
4203	Office Supplies	446	1,252	1,200	1,250	1,250	0.0%
4205	Medical & Drug Supply	14	-	18	20	20	0.0%
4207	Clothing Supplies	2,123	1,923	1,975	2,050	2,050	0.0%
4208	Postage	48	5	1	40	40	0.0%
4213	Traffic Control Supplies	24,211	25,911	24,975	25,000	33,000	32.0%
4229	Miscell. Supplies	56	-	350	400	400	0.0%
Supplies Total		44,979	46,679	59,846	62,550	83,360	33.3%
43 Maintenance & Repairs							
4301	Vehicle Repair	31,543	23,267	42,500	52,000	52,000	0.0%
Maintenance & Repairs Total		31,543	23,267	42,500	52,000	52,000	0.0%
44 Services							
4401	Telephone	2,287	1,709	1,580	1,870	1,870	0.0%
4402	Medical Exams	125	452	390	480	480	0.0%
4405	Travel & Training	185	-	-	-	-	N/A
4408	Legal Advertising	-	175	-	-	-	N/A
4409	Electric-Purchased	37,120	36,746	39,705	36,400	37,000	1.6%
4414	Clothing / Cleaning	600	550	600	600	600	0.0%
4415	Special Services	112	64	82	180	180	0.0%
4417	Printing and Reprod.	1	2	-	-	-	N/A
4418	Contractual Services	19,334	29,180	48,000	57,400	56,600	-1.4%
Services Total		59,764	68,878	90,357	96,930	96,730	-0.2%
45 Sundry Charges							
4501	Insurance Expense	14,326	8,533	8,895	7,370	9,790	32.8%
Sundry Charge Total		14,326	8,533	8,895	7,370	9,790	32.8%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Division 234 - Traffic Control (continued)							
46 Capital Outlay							
4601	Motor Vehicles	\$ 31,195	\$ 84,900	\$ -	\$ -	\$ 300,000	N/A
Capital Outlay Total		31,195	84,900	-	-	300,000	N/A
Total Traffic Control		<u>\$ 631,614</u>	<u>\$ 670,759</u>	<u>\$ 678,393</u>	<u>\$ 716,310</u>	<u>\$ 1,064,740</u>	<u>48.6%</u>

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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.	9,500
		Total	\$ 33,000
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 2023**

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4401	Telephone	Landline charges	\$ 1,330
		Cell phone allowance	540
		Total	\$ 1,870
4402	Medical Exams	CDL's, DOT Test	\$ 480
4414	Clothing/Cleaning	Cleaning allowance for 4 employees	\$ 600
4418	Contractual Services	Removal of Damaged Trees that are Located in the Public	\$ 28,800
		Leaf Crew to be reimbursed by Henderson Water	14,000
		Riverbank mowing	11,500
		Floor mats	2,300
		Total	\$ 56,600

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Public Works

DIVISION: Traffic Control

TOTAL COST: \$ 300,000

ACCOUNT DESCRIPTION: Vehicles

ACCOUNT NUMBER: 10-45-234-4601

DESCRIPTION OF ITEM OR PROJECT:
Replacement of a regenerative air street sweeper.

PROJECT JUSTIFICATION:
This will replace a 2007 Sterling Sweeper with over 105,000 miles. The current vehicle has mechanical issues due to age and use.

IMPACT ON OPERATING BUDGET:
A new vehicle will reduce the repair and maintenance costs.

DIVISION: _____

TOTAL COST: _____

ACCOUNT DESCRIPTION: _____

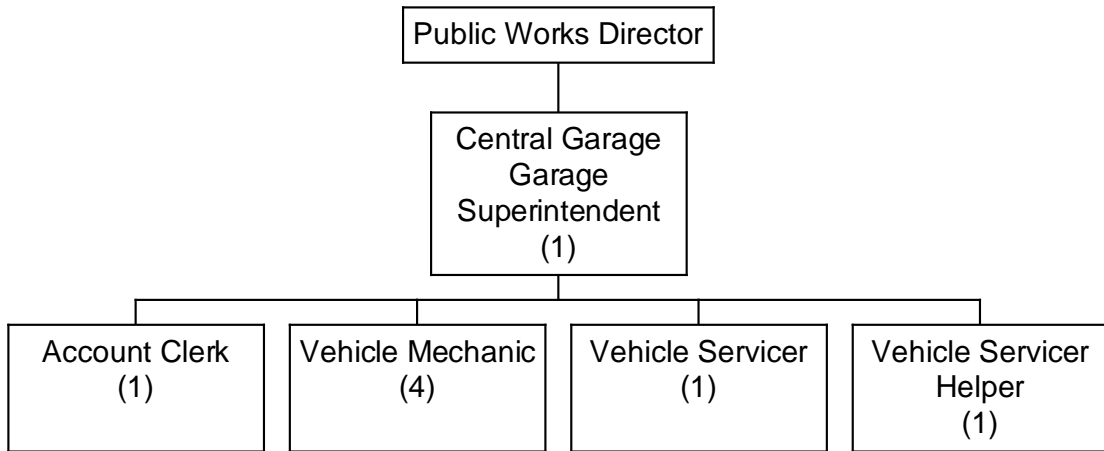
ACCOUNT NUMBER: _____

DESCRIPTION OF ITEM OR PROJECT:

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

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 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Department 45 - Public Works							
Division 366 - Central Garage							
41 Personnel Services							
4101	Salaries - Supervision	\$ 52,418	\$ 53,079	\$ 56,311	\$ 54,970	\$ 58,380	6.2%
4102	Salaries - Clerical	39,506	40,005	42,005	41,440	43,710	5.5%
4103	Salaries - Operational	217,528	217,849	228,868	231,960	246,130	6.1%
4104	Salaries - Overtime	683	3,361	1,406	2,370	2,520	6.3%
4106	FICA	18,863	19,124	19,787	20,520	21,750	6.0%
4107	Medicare	4,412	4,473	4,628	4,800	5,090	6.0%
4108	Life Insurance	384	384	384	340	340	0.0%
4109	Health Insurance	127,600	126,000	128,520	149,760	157,440	5.1%
4110	Other Insurance	918	918	918	920	920	0.0%
4111	Workers Compensation	4,790	3,614	2,494	7,860	8,340	6.1%
4112	Employee Assist. Prgm	142	142	143	150	150	0.0%
4115	Unemploy. Insurance	100	374	542	380	560	47.4%
4116	Employee Pension	74,618	76,021	88,555	89,130	93,960	5.4%
Personnel Services Total		541,962	545,344	574,561	604,600	639,290	5.7%
42 Supplies							
4200	Non-Inventory Parts	4,955	3,190	4,250	4,500	4,500	0.0%
4201	Fuel	4,449	4,094	7,713	8,440	8,440	0.0%
4202	Minor Tools	10,563	9,927	15,300	9,800	9,800	0.0%
4203	Office Supplies	633	382	810	700	900	28.6%
4204	Cleaning Supplies	390	677	580	600	600	0.0%
4205	Medical & Drug Supply	83	89	82	90	90	0.0%
4207	Clothing Supplies	3,017	3,082	3,100	3,120	3,400	9.0%
4209	Educational Supplies	1,728	1,993	2,800	3,130	3,130	0.0%
4214	Chemical Supplies	3,087	3,191	2,750	3,000	3,000	0.0%
4229	Miscell. Supplies	310	287	285	300	300	0.0%
Supplies Total		29,215	26,912	37,670	33,680	34,160	1.4%
43 Maintenance & Repairs							
4301	Vehicle Repair	6,230	4,739	4,100	8,500	8,500	0.0%
4304	Other Equipment Repair	999	6,387	1,600	2,250	1,730	-23.1%
4308	Machines Tools Repair	6,216	2,533	3,490	3,500	3,500	0.0%
Maintenance & Repairs Total		13,445	13,659	9,190	14,250	13,730	-3.6%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Division 366 - Central Garage (continued)							
44 Services							
4401	Telephone	\$ 754	\$ 571	\$ 650	\$ 870	\$ 870	0.0%
4402	Medical Exams	303	350	100	200	200	0.0%
4405	Travel and Training	1,974	1,240	1,850	2,000	2,000	0.0%
4414	Clothing / Cleaning	700	700	700	700	700	0.0%
4415	Special Services	150	143	163	240	240	0.0%
4418	Contractual Services	7,513	-	105,000	104,400	1,200	-98.9%
Services Total		11,394	3,004	108,463	108,410	5,210	-95.2%
45 Sundry Charges							
4501	Insurance Expense	6,669	3,983	5,506	4,190	6,060	44.6%
Sundry Charge Total		6,669	3,983	5,506	4,190	6,060	44.6%
Total Central Garage		<u>\$ 602,685</u>	<u>\$ 592,902</u>	<u>\$ 735,390</u>	<u>\$ 765,130</u>	<u>\$ 698,450</u>	<u>-8.7%</u>

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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

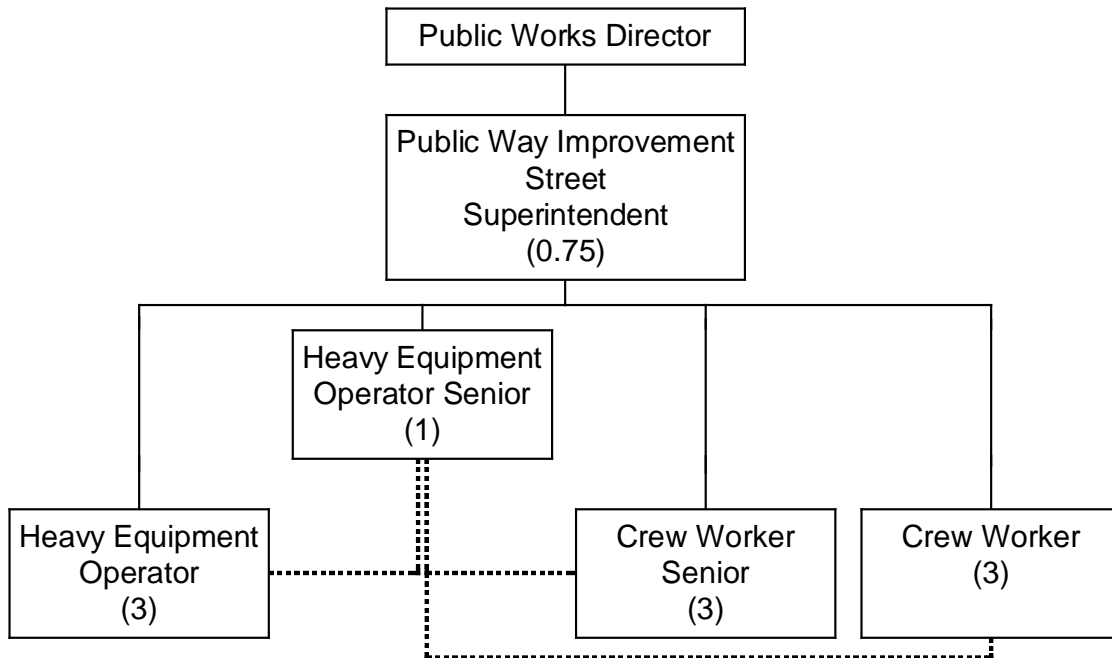
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4200	Non-Inventory Parts	Oil absorb products	\$ 2,000
		Tire repair supplies	1,400
		Hand cleaner and wipers	750
		Other	350
		Total	\$ 4,500
4202	Minor Tools	Tire tools, battery chargers, drain carts, etc.	\$ 3,200
		Drill bits, lights, 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	\$ 590
		Other supplies	310
		Total	\$ 900
4207	Clothing Supplies	Uniforms - winter wear	\$ 2,320
		Boots \$135 for seven employees	1,080
		Total	\$ 3,400
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	530
		Total	\$ 1,730

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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 and Other	\$ 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 at 5th St. and MSC	\$ 1,200

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 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 591	\$ 178	\$ 162	\$ -	\$ -	N/A
3751	LGEA-Coal	7,306	47	-	-	-	N/A
3752	LGEA-Mineral	28,266	12,502	12,862	13,000	13,000	0.0%
3756	Municipal Aid	545,949	550,549	566,543	566,000	618,000	9.2%
3830	Reimbursable Services	9,884	9,658	5,713	6,000	6,000	0.0%
Other Revenue Total		591,996	572,934	585,280	585,000	637,000	8.9%
38 Transfer Miscellaneous							
3835	Service Cuts	146,676	112,506	82,448	90,000	100,000	11.1%
3851	Transfer from General	1,081,000	754,000	1,116,000	1,261,000	1,428,000	13.2%
Transfers Miscellaneous Total		1,227,676	866,506	1,198,448	1,351,000	1,528,000	13.1%
PWI REVENUE TOTAL		<u>\$ 1,819,672</u>	<u>\$ 1,439,440</u>	<u>\$ 1,783,728</u>	<u>\$ 1,936,000</u>	<u>\$ 2,165,000</u>	<u>11.8%</u>

EXPENSE

Department 45 - Public Works
Division 342 - Public Way Improvement

41 Personnel Services

4101	Salaries - Supervision	\$ 43,877	\$ 44,452	\$ 48,861	\$ 46,110	\$ 49,090	6.5%
4103	Salaries - Operational	307,864	333,341	349,159	342,910	371,130	8.2%
4104	Salaries - Overtime	4,472	7,995	10,174	11,150	10,980	-1.5%
4106	FICA	21,469	23,044	24,282	24,750	26,670	7.8%
4107	Medicare	5,021	5,390	5,679	5,800	6,240	7.6%
4108	Life Insurance	504	500	489	460	460	0.0%
4109	Health Insurance	190,562	191,477	198,774	201,240	211,560	5.1%
4110	Other Insurance	1,157	1,195	1,168	1,240	1,240	0.0%
4111	Workers Compensation	15,035	11,610	9,323	23,680	25,550	7.9%
4112	Employee Assist. Prgm	186	185	185	200	200	0.0%
4115	Unemploy. Insurance	118	470	691	460	680	47.8%
4116	Employee Pension	85,661	93,398	109,987	107,560	115,240	7.1%
Personnel Services Total		675,926	713,057	758,772	765,560	819,040	7.0%

CITY OF HENDERSON, KY
PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET
FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Division 342 - Public Way Improvement (continued)							
42 Supplies							
4201	Fuel	\$ 24,139	\$ 23,655	\$ 45,278	\$ 43,980	\$ 67,920	54.4%
4202	Minor Tools	1,270	1,205	1,495	1,500	1,500	0.0%
4205	Medical & Drug Supply	25	-	25	30	30	0.0%
4207	Clothing Supplies	3,476	3,161	4,250	4,970	4,970	0.0%
4213	Traffic Control Supplies	338	1,442	1,410	1,500	1,500	0.0%
4214	Chemical Supplies	19,804	31,788	25,400	32,100	32,100	0.0%
4229	Miscell. Supplies	2,737	3,791	4,470	4,480	4,480	0.0%
Supplies Total		51,789	65,042	82,328	88,560	112,500	27.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	42,903	51,743	80,437	78,500	80,500	2.5%
4312	Walks and Drives	12,132	21,342	22,800	30,000	30,000	0.0%
4315	Utility Cuts	134,236	130,200	110,000	100,000	100,000	0.0%
4316	Concrete Repairs	245,524	291,811	325,000	400,000	400,000	0.0%
4317	Asphalt Street Overlay	220,362	454,359	385,000	450,000	600,000	33.3%
Maintenance & Repairs Total		655,157	949,455	923,237	1,058,500	1,210,500	14.4%
44 Services							
4402	Medical Exams	544	1,029	550	900	900	0.0%
4405	Travel & Training	20	1,971	1,890	3,230	3,840	18.9%
4413	Rental Fees	1,345	204	200	500	500	0.0%
4414	Clothing / Cleaning	950	950	1,000	1,000	1,000	0.0%
4415	Special Services	218	188	90	300	300	0.0%
Services Total		3,077	4,342	3,730	5,930	6,540	10.3%
45 Sundry Charges							
4501	Insurance Expense	29,231	19,112	14,925	17,450	16,420	-5.9%
Sundry Charges TOTAL		29,231	19,112	14,925	17,450	16,420	-5.9%
PWI EXPENSE TOTAL		\$ 1,415,180	\$ 1,751,008	\$ 1,782,992	\$ 1,936,000	\$ 2,165,000	11.8%
PWI TOTAL NET		\$ 404,492	\$ (311,568)	\$ 736	\$ -	\$ -	

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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	22,000
		New tires	8,000
		Preventive maintenance	6,500
		Cylinders, batteries, and hoses	4,500
		Brake repairs	3,500
		Total	\$ 80,500

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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, curbs repair and new walks	\$ 400,000
4317	Asphalt Street Overlay	Major paving and street repair	\$ 450,000
4414	Clothing/Cleaning	Cleaning allowance for 10 employees	\$ 1,000

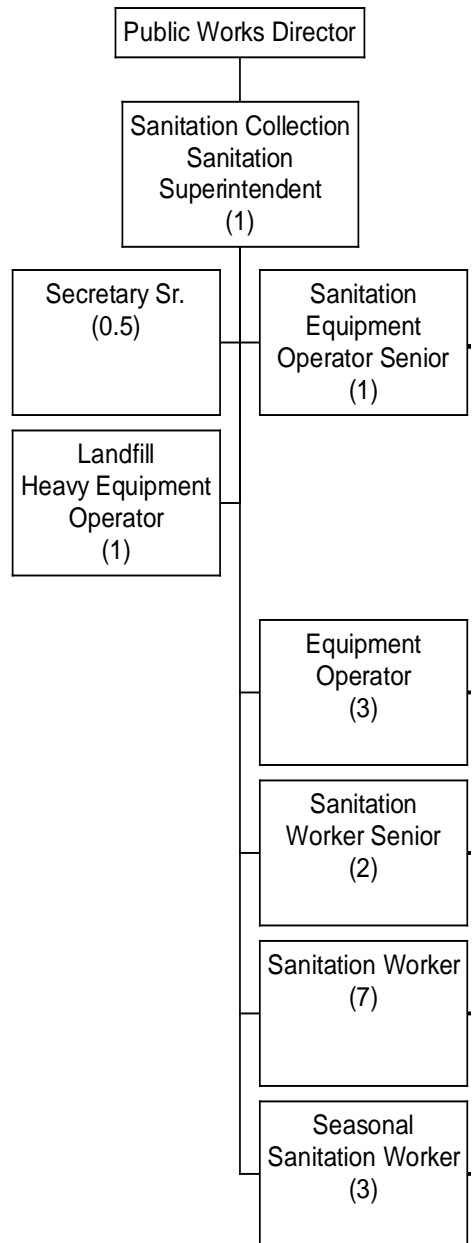
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PUBLIC WORKS SANITATION



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 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3210	Refuse Fee	\$ 2,942,220	\$ 2,836,438	\$ 2,715,790	\$ 2,798,000	\$ 2,750,000	-1.7%
3211	Recycling Fee	28,499	-	-	-	-	N/A
3217	Landfill Fees	379,250	412,863	395,371	370,000	390,000	5.4%
3747	Transfer Station Fees	322,070	743,585	1,644,300	481,000	1,848,000	284.2%
Service Fees Total		3,672,039	3,992,886	4,755,461	3,649,000	4,988,000	36.7%
36 Sale of Property							
3622	Sale of Equipment	48,650	5,000	6,845	-	-	N/A
3625	Taxable Sales	9,139	6,890	6,545	7,000	7,000	0.0%
Sale of Property Total		57,789	11,890	13,390	7,000	7,000	0.0%
37 Other Revenue							
3700	Interest Income	109,836	32,591	4,758	15,000	5,000	-66.7%
3730	Insurance Recovery	171	998	-	-	-	N/A
3764	County Contribution	111,480	114,264	117,120	117,000	120,000	2.6%
3776	Scrap Sales	5,717	2,782	2,563	-	-	N/A
3799	Other	-	-	721	-	-	N/A
Other Revenue Total		227,204	150,635	125,162	132,000	125,000	-5.3%
39 Extraordinary Items							
3913	Bad Debt Recovery	351	3,128	1,106	-	-	N/A
Extraordinary Items Total		351	3,128	1,106	-	-	N/A
SANITATION REVENUE TOTAL		\$ 3,957,383	\$ 4,158,539	\$ 4,895,119	\$ 3,788,000	\$ 5,120,000	35.2%

CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
EXPENSE							
Department 45 - Public Works							
Division 344 - Sanitation Collection							
41 Personnel Services							
4101	Salaries - Supervision	\$ 30,641	\$ 46,366	\$ 62,057	\$ 59,360	\$ 61,330	3.3%
4102	Salaries - Clerical	21,910	22,176	23,366	22,980	24,320	5.8%
4103	Salaries - Operational	400,953	394,298	402,812	433,470	454,650	4.9%
4104	Salaries - Overtime	1,570	1,883	2,330	1,350	2,000	48.1%
4106	FICA	27,230	27,740	29,249	32,030	33,590	4.9%
4107	Medicare	6,368	6,488	6,840	7,500	7,860	4.8%
4108	Life Insurance	672	668	662	630	630	0.0%
4109	Health Insurance	255,140	249,870	255,240	280,800	295,200	5.1%
4110	Other Insurance	1,606	1,597	1,581	1,730	1,730	0.0%
4111	Workers Compensation	24,757	18,577	11,522	39,180	41,040	4.7%
4112	Employee Assist. Prgm	249	250	249	380	380	0.0%
4115	Unemploy. Insurance	148	498	791	810	860	6.2%
4116	Employee Pension	302,727	257,636	129,536	139,190	145,110	4.3%
Personnel Services Total		1,073,971	1,028,047	926,235	1,019,410	1,068,700	4.8%
42 Supplies							
4201	Fuel	29,919	28,411	57,876	47,330	86,820	83.4%
4202	Minor Tools	22	70	100	100	150	50.0%
4203	Office Supplies	38	86	135	150	150	0.0%
4205	Medical & Drug Supply	27	-	25	30	30	0.0%
4207	Clothing Supplies	6,408	4,528	6,100	6,700	7,200	7.5%
4208	Postage	3	-	-	-	-	N/A
12910	Supplies for Resale	12,910	6,380	8,420	6,500	8,500	30.8%
4229	Miscell. Supplies	547	492	350	500	500	0.0%
Supplies Total		49,874	39,967	73,006	61,310	103,350	68.6%
43 Maintenance & Repairs							
4301	Vehicle Repair	66,261	45,771	54,500	55,000	59,500	8.2%
4304	Other Equipment Repair	5,116	19,022	6,750	7,050	11,550	63.8%
Maintenance & Repairs Total		71,377	64,793	61,250	62,050	71,050	14.5%
44 Services							
4401	Telephone	627	526	590	600	600	0.0%
4402	Medical Exams	893	1,445	850	900	900	0.0%
4405	Travel & Training	20	-	-	-	-	N/A
4414	Clothing / Cleaning	1,300	1,250	1,200	1,300	1,300	0.0%
4415	Special Services	245	253	172	420	420	0.0%
4417	Printing / Reproduction	-	-	2	500	500	0.0%
4418	Recycling Contractor	133,289	133,051	131,500	138,000	138,000	0.0%
4418	Material Handler	36,231	34,191	34,500	38,640	38,640	0.0%
4418	Temporary Staffing	62,559	57,581	53,500	73,180	73,180	0.0%
4431	Tri-County Recycling	-	-	-	1,000	-	-100.0%
4444	Adm/Acct Serv.	253,000	253,000	267,000	267,000	292,000	9.4%
4522	Audit Expense	2,784	4,742	-	2,300	-	-100.0%
Services Total		490,948	486,039	489,314	523,840	545,540	4.1%

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Division 344 - Sanitation Collection (continued)							
45 Sundry Charges							
4501	Insurance Expense	\$ 19,025	\$ 12,452	\$ 15,510	\$ 11,120	\$ 17,070	53.5%
4503	Bad Debt Expense	22,981	28,606	52,227	-	-	N/A
4536	Depreciation Expense	52,999	34,669	34,669	-	-	N/A
Sundry Charges Total		95,005	75,727	102,406	11,120	17,070	53.5%
46 Capital Outlay							
4601	Motor Vehicles	-	-	-	-	170,000	N/A
Capital Outlay Total		-	-	-	-	170,000	N/A
47 Transfers							
4725	Transfer to Bond Fund	98,873	104,219	97,855	104,000	105,000	1.0%
Transfer Total		98,873	104,219	97,855	104,000	105,000	1.0%
Total Sanitation Collection		<u>\$ 1,880,048</u>	<u>\$ 1,798,792</u>	<u>\$ 1,750,066</u>	<u>\$ 1,781,730</u>	<u>\$ 2,080,710</u>	<u>16.8%</u>

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Public Works DIVISION: Sanitation Collection

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Shovel, broom, and sprayer	\$ 75
		Other	75
		Total	\$ 150
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	500
		Other	260
		Total	\$ 7,200
4220	Supplies for Resale	Ten 2-yard dumpsters for resale to commercial customers	\$ 8,500
4229	Miscellaneous Supplies	Trash Cans	\$ 200
		Rehydration drinks	200
		Other	100
		Total	\$ 500
4301	Vehicle Repair	Unanticipated repairs	\$ 37,500
		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	\$ 59,500
4304	Other Equipment	Recycling containers	\$ 9,500
		Route Manager	1,100
		Downtown trash cans	950
		Total	\$ 11,550
4401	Telephone	Cell phone allowance	\$ 540
		Other charges	60
		Total	\$ 600

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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 - \$70 per ton	38,640
		Temporary staffing	73,180
		Total	\$ 249,820

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Public Works

DIVISION: Sanitation Collection

TOTAL COST: \$ 170,000

ACCOUNT DESCRIPTION: _____

ACCOUNT NUMBER: _____

DESCRIPTION OF ITEM OR PROJECT:

New rear-loading sanitation truck.

PROJECT JUSTIFICATION:

This will replace unit 344-005 which is a 2002 Sterling SC7000 with 110,000 miles that is having mechanical issues.

IMPACT ON OPERATING BUDGET:

A new vehicle will reduce the repair and maintenance costs.

DIVISION: _____

TOTAL COST: _____

ACCOUNT DESCRIPTION: _____

ACCOUNT NUMBER: _____

DESCRIPTION OF ITEM OR PROJECT:

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Division 345 - Landfill							
41 Personnel Services							
4101	Salaries - Supervision	\$ 30,526	\$ 5,731	\$ -	\$ -	\$ -	N/A
4103	Salaries - Operational	99,060	47,867	50,725	49,420	52,220	5.7%
4104	Salaries - Overtime	11,536	206	589	-	500	N/A
4106	FICA	8,632	3,333	3,177	3,070	3,240	5.5%
4107	Medicare	2,019	779	743	730	760	4.1%
4108	Life Insurance	128	52	48	50	50	0.0%
4109	Health Insurance	48,988	21,800	18,360	18,720	19,680	5.1%
4110	Other Insurance	306	124	115	120	120	0.0%
4111	Workers Compensation	3,401	(2,475)	809	1,790	1,880	5.0%
4112	Employee Assist. Prgm	47	19	18	20	20	0.0%
4115	Unemploy. Insurance	33	56	84	60	90	50.0%
4116	Employee Pension	23,465	3,783	2,566	2,480	2,620	5.6%
Personnel Services Total		228,141	81,275	77,234	76,460	81,180	6.2%
42 Supplies							
4201	Fuel	8,723	5,051	10,355	12,330	15,540	26.0%
4202	Minor Tools	174	70	245	250	250	0.0%
4203	Office Supplies	-	1	-	-	-	N/A
4207	Clothing Supplies	836	194	315	390	390	0.0%
4208	Postage	72	7	5	50	50	0.0%
4214	Chemical Supplies	325	53	150	200	200	0.0%
4229	Miscell. Supplies	82	29	85	100	100	0.0%
Supplies Total		10,212	5,405	11,155	13,320	16,530	24.1%
43 Maintenance & Repairs							
4301	Vehicle Repair	32,294	8,638	4,500	22,500	22,500	0.0%
4302	Office Equipment Repair	8	2	1	10	10	0.0%
4304	Other Equipment Repair	2,838	1,475	1,590	4,080	1,630	-60.0%
4312	Walks Drives Fences	3,706	1,954	4,500	5,500	5,500	0.0%
Maintenance & Repairs Total		38,846	12,069	10,591	32,090	29,640	-7.6%
44 Services							
4401	Telephone	42	31	156	40	160	300.0%
4402	Medical Exams	64	254	75	200	200	0.0%
4405	Travel & Training	-	155	-	-	610	N/A
4408	Legal Advertising	3,360	-	-	-	-	N/A
4409	Electric-Purchased	213	2,582	2,485	3,200	3,200	0.0%
4414	Clothing / Cleaning	38	100	100	100	100	0.0%
4415	Special Services	4	20	29	30	30	0.0%
4418	Concrete/Tree Grinding	-	-	-	5,000	-	-100.0%
4418	Management Fee	29,600	177,600	177,600	177,600	177,600	0.0%
4418	Contractual Services	49,036	16,310	66,500	71,350	76,350	7.0%
4419	Professional Services	32,139	40,907	58,500	65,150	67,150	3.1%
4442	Trust Fees	1,606	2,321	2,793	-	3,000	N/A
4470	Disposal/Hauling	259,059	237,755	206,195	220,500	228,380	3.6%
Services Total		375,161	478,035	514,433	543,170	556,780	2.5%

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Division 345 - Sanitation Landfill (continued)							
45 Sundry Charges							
4501	Insurance Expense	\$ 10,198	\$ 5,537	\$ 5,072	\$ 5,770	\$ 5,580	-3.3%
4443	Credit/Debit Card Fees	6,158	8,704	10,136	-	11,000	N/A
4513	Enviro. Remediation Fee	-	-	-	1,000	1,000	v
4536	Depreciation Expense	57,705	7,166	7,166	-	-	N/A
4565	Landfill Closure	18,493	16,939	17,000	-	18,000	N/A
Sundry Charges Total		92,554	38,346	39,374	6,770	35,580	425.6%
Total Landfill		<u>\$ 744,914</u>	<u>\$ 615,130</u>	<u>\$ 652,787</u>	<u>\$ 671,810</u>	<u>\$ 719,710</u>	<u>7.1%</u>

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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	Cummins diagnostic program	\$ 770
		Wireless phone access	660
		Other	200
		Total	\$ 1,630
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 2023**

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	25,700
		Security	7,800
		Heavy Equipment Rental	5,000
		Pump Wells	4,000
		Total	\$ 253,950
4419	Professional Services	Engineering Services for Water Sampling	\$ 36,000
		Kenvirons	16,300
		Permit changes requirements - SMR	14,850
		Total	\$ 67,150
4470	Disposal	Daviess County (8,700 tons @ \$26.25 / ton)	\$ 228,380
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 2023

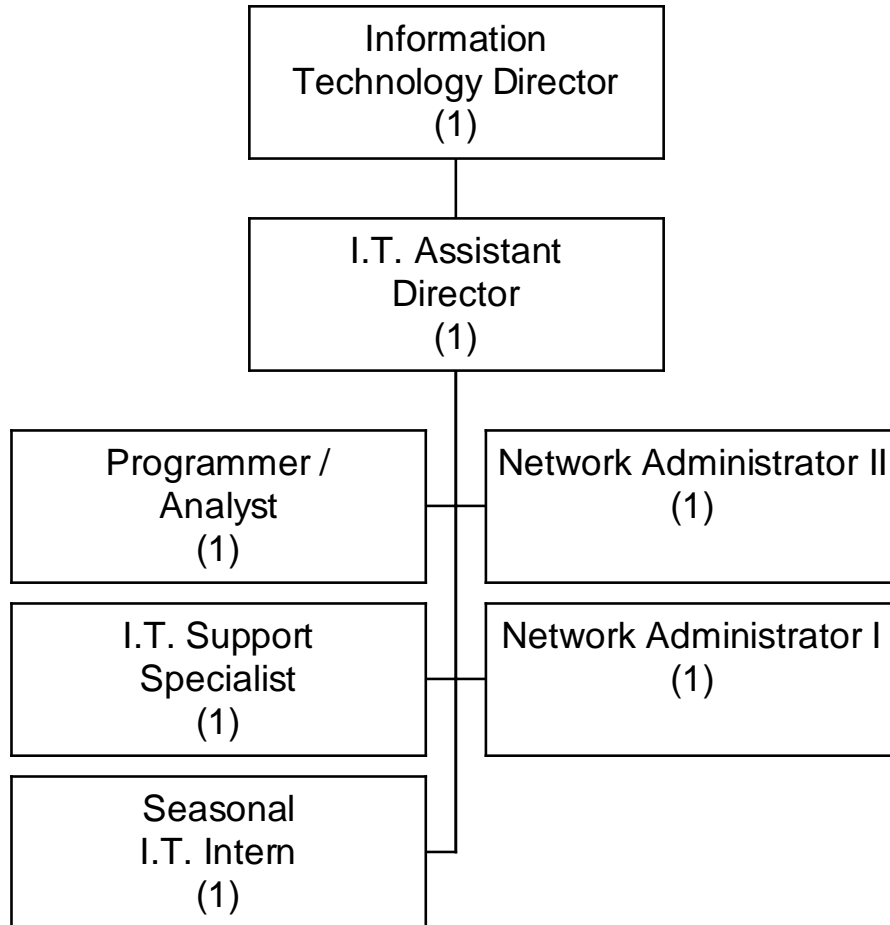
Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Division 346 - Transfer Station							
41 Personnel Services							
4103	Salaries - Operational	\$ 16,465	\$ -	\$ -	\$ -	\$ -	N/A
4104	Salaries - Overtime	2,448	-	-	-	-	N/A
4106	FICA	1,157	-	-	-	-	N/A
4107	Medicare	271	-	-	-	-	N/A
4108	Life Insurance	24	-	-	-	-	N/A
4109	Health Insurance	10,312	-	-	-	-	N/A
4110	Other Insurance	57	-	-	-	-	N/A
4111	Workers Compensation	596	-	-	-	-	N/A
4112	Employee Assist. Prgm	9	-	-	-	-	N/A
4115	Unemploy. Insurance	6	-	-	-	-	N/A
4116	Employee Pension	4,550	-	-	-	-	N/A
Personnel Services Total		35,895	-	-	-	-	N/A
42 Supplies							
4203	Office Supplies	595	108	5	50	50	0.0%
4207	Clothing Supplies	305	-	-	-	-	N/A
4208	Postage	1	-	-	-	-	N/A
Supplies Total		901	108	5	50	50	0.0%
44 Services							
4401	Telephone	141	120	152	140	160	14.3%
4414	Clothing / Cleaning	38	-	-	-	-	N/A
4415	Special Services	24	-	-	-	-	N/A
4418	Contractual Services	1,315	2,229	-	-	-	N/A
4418	Oper. Of Trans. Station	157,109	249,300	218,500	255,200	256,300	0.4%
4470	Hauling & Disposal	1,035,955	1,229,135	1,252,800	1,160,000	1,408,000	21.4%
Services Total		1,194,582	1,480,784	1,471,452	1,415,340	1,664,460	17.6%
45 Sundry Charges							
4501	Insurance Expense	1,013	66	-	70	70	0.0%
4536	Depreciation Expense	20,783	10,718	10,718	-	-	N/A
Sundry Charges Total		21,796	10,784	10,718	70	70	0.0%
Transfer Station Total		\$ 1,253,174	\$ 1,491,676	\$ 1,482,175	\$ 1,415,460	\$ 1,664,580	17.6%
Total Sanitation		\$ 3,878,136	\$ 3,905,598	\$ 3,885,028	\$ 3,869,000	\$ 4,465,000	15.4%
SANITATION NET		\$ 79,247	\$ 252,941	\$ 1,010,091	\$ (81,000)	\$ 655,000	

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4401	Telephone	Landline	\$ 160
4418	Contractual Services	Management of the Transfer Station @ \$12,775 / month	\$ 153,300
		Management fee for Scale House @ \$8,000 / month	96,000
		Scale repairs	3,000
		Scale program fee	2,000
		Scale inspections \$640 / Cleaning \$1,360	2,000
		Total	\$ 256,300
4470	Hauling & Disposal	Expense paid to the transfer station operator for transportation	\$ 1,408,000
		and disposal of sanitary waste at \$32.00 per ton basis	
		estimated at 44,000 tons annually.	

INFORMATION TECHNOLOGY DEPARTMENT



The Information Technology Department is responsible for all computers, software, peripherals, phones, and other mobile devices.

Duties:

1. Email service
2. Personal computer support
3. Phones; PBX and mobile
4. Network and internet connectivity
5. Programming
6. Website

<p align="center">CITY OF HENDERSON, KY</p> <p align="center">Enhance City Attractiveness/Control the Cost of Government</p> <p align="center">FOR FISCAL YEAR 2023</p>
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Key Area	Responsibility	Objectives/Performance Standards
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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. Website redesign to improve citizen engagement by increasing communication options and overall modernization.
		4. Adding VoIP phone system to City Building to enhance communications and offer Auto-Attendant features to the citizens of Henderson, KY.

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Department 50 - Information Technology Division 122 - Information Technology							
41 Personnel Services							
4101	Salaries - Supervision	\$ 146,922	\$ 151,655	\$ 162,039	\$ 159,540	\$ 168,960	5.9%
4103	Salaries - Operational	208,997	203,615	221,824	223,020	229,330	2.8%
4104	Salaries - Overtime	2,863	3,661	4,026	3,230	3,340	3.4%
4106	FICA	21,614	21,654	23,507	23,930	24,910	4.1%
4107	Medicare	5,055	5,064	5,498	5,600	5,830	4.1%
4108	Life Insurance	288	272	288	260	260	0.0%
4109	Health Insurance	109,320	103,410	108,180	112,320	118,080	5.1%
4110	Other Insurance	688	650	688	690	690	0.0%
4111	Workers Compensation	393	295	231	610	650	6.6%
4112	Employee Assist. Prgm	107	101	107	110	110	0.0%
4115	Unemploy. Insurance	114	431	637	450	640	42.2%
4116	Employee Pension	86,323	86,364	104,536	103,970	107,600	3.5%
Personnel Services Total		582,684	577,172	631,561	633,730	660,400	4.2%
42 Supplies							
4201	Fuel	262	274	583	650	880	35.4%
4203	Office Supplies	894	5,129	214	1,000	1,000	0.0%
4207	Clothing Supplies	-	-	-	-	600	N/A
4208	Postage	81	21	66	120	120	0.0%
4209	Educational Supplies	-	-	-	2,000	2,000	0.0%
Supplies Total		1,237	5,424	863	3,770	4,600	22.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	3,443	466	566	600	600	0.0%
4302	Office Equip. Repair	187,637	221,144	171,897	193,920	202,340	4.3%
4310	Video Equipment	-	3,177	6,001	6,000	6,000	0.0%
Maintenance & Repairs Total		191,080	224,787	178,464	200,520	208,940	4.2%
44 Services							
4401	Telephone	3,730	3,319	3,406	3,200	4,000	25.0%
4402	Medical Exams	-	-	-	50	50	0.0%
4403	Assoc. Dues/Subscript.	20	-	-	-	-	N/A
4405	Travel & Training	4,647	2,020	8,582	5,000	5,000	0.0%
4408	Legal Advertising	-	-	700	700	700	0.0%
4415	Special Services	126	125	136	210	210	0.0%
4417	Printing and Reprod.	4	8	5	20	20	0.0%
4418	Contractual Services	-	5,045	1,595	6,000	6,000	0.0%
4419	Professional Services	-	-	3,880	6,000	11,000	83.3%
4440	Web Services	35,862	30,541	23,280	34,000	34,000	0.0%
Services Total		44,389	41,058	41,584	55,180	60,980	10.5%
45 Sundry Charges							
4501	Insurance Expense	910	971	3,389	620	3,730	501.6%
Sundry Charge Total		910	971	3,389	620	3,730	501.6%
46 Capital Outlay							
4607	Data Processing Equip.	-	15,273	15,273	18,200	72,790	299.9%
Capital Outlay Total		-	15,273	15,273	18,200	72,790	299.9%
Total Information Technology		\$ 820,300	\$ 864,685	\$ 871,134	\$ 912,020	\$ 1,011,440	10.9%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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	\$ 74,000
		Microsoft365 Pro Plus	28,000
		Replacement PCs	15,400
		Dell/EMC SAN yearly maintenance	11,900
		Miscellaneous Hardware and Software	10,000
		Replacement Laptops/Toughbooks/Rugged Notebooks	8,000
		Avaya IP Office VoIP Maintenance	8,400
		Antivirus License Renewal	2,500
		Juniper Network Switches annual maintenance	5,500
		Email Archiver Yearly Maintenance	5,000
		Palo Alto Firewall and Network/Threat Management yearly renewal	1,500
		ManageEngine Desktop Central	4,900
		KnowBe4 security, Safety, and HR training	4,000
		ManageEngine Service Desk Plus	2,000
		Netwrix auditing software renewal	3,000
		Engineer's Toolkit Renewal	1,000
		Portable computing devices	1,500
		Adobe Creative Acrobat Subscription	410
		Veeam Maintenance	3,400
		Vmware Maintenance	1,300
		JAMF Mobile Device Management	2,300
		Barracuda Inbound-outbound email filtering	7,200
		Scrutinizer - Network Threat Analyzer	730
		Dameware Renewal	400
			\$ 202,340
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 2023**

DEPARTMENT: Information Technology

DIVISION: Information Technology

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4419	Professional Services	Business Recovery	\$ 5,000
		IT Security Audit	\$ 5,000
		Network/Internet Consulting	1,000
		Total	\$ 11,000
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 2023**

DEPARTMENT: Information Technology

DIVISION: Information Technology **TOTAL COST:** \$ 29,990

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

DESCRIPTION OF ITEM OR PROJECT:

Two (2) Dell PowerEdge R650 Servers to replace two (2) Dell PowerEdge R630 Servers that were purchased in 2015.

PROJECT JUSTIFICATION:

Replacing two (2) aged servers that were purchased six (6) years ago. The current servers are no longer supported on the latest version of VMware going forward. VMware runs our server environment.

IMPACT ON OPERATING BUDGET:

The new servers are specified to come with 36 month of ProSupport and Next Business Day Onsite Service.

DIVISION: 122 **TOTAL COST:** \$ 7,800

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

DESCRIPTION OF ITEM OR PROJECT:

Need to add extra 1.92TB NVMe drive to our SAN to gain extra storage.

PROJECT JUSTIFICATION:

We are currently running at or near 86% of our overall storage. It is recommended to keep the used size at 75% or below.

IMPACT ON OPERATING BUDGET:

None.

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Information Technology

DIVISION: Information Technology **TOTAL COST:** \$ 15,000

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

DESCRIPTION OF ITEM OR PROJECT:

Replacement UPS for server room and other business critical equipment.

PROJECT JUSTIFICATION:

The City purchased the current UPS in 1991 and should be replaced per recommendation from our electrician.

IMPACT ON OPERATING BUDGET:

For year three (3), maintenance will be approximately \$500.

DIVISION: 122 **TOTAL COST:** \$ 20,000

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

DESCRIPTION OF ITEM OR PROJECT:

Fire suppression for the server room in the City Building

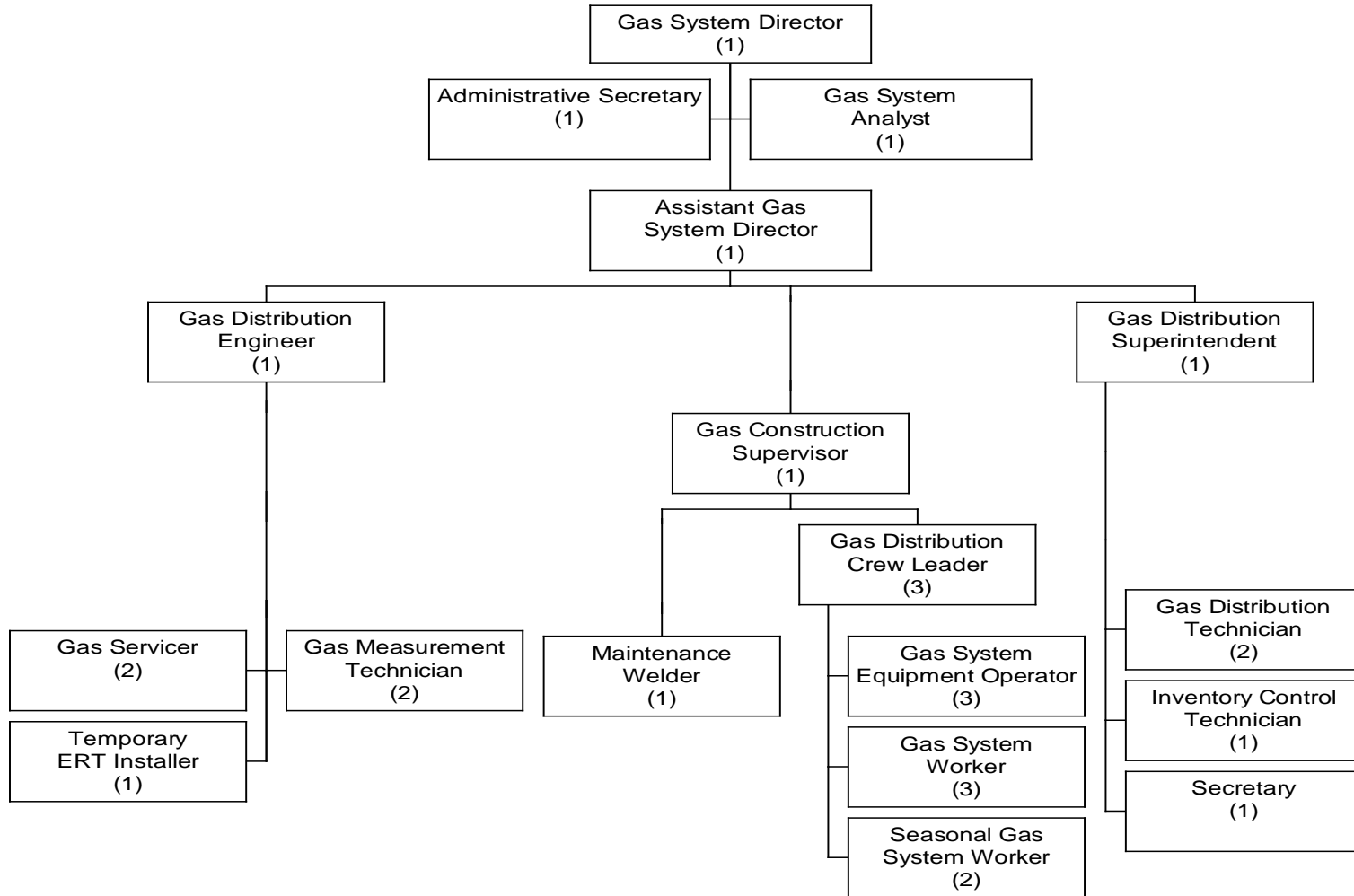
PROJECT JUSTIFICATION:

Requirement by our insurance provider

IMPACT ON OPERATING BUDGET:

None.

GAS SYSTEM DEPARTMENT



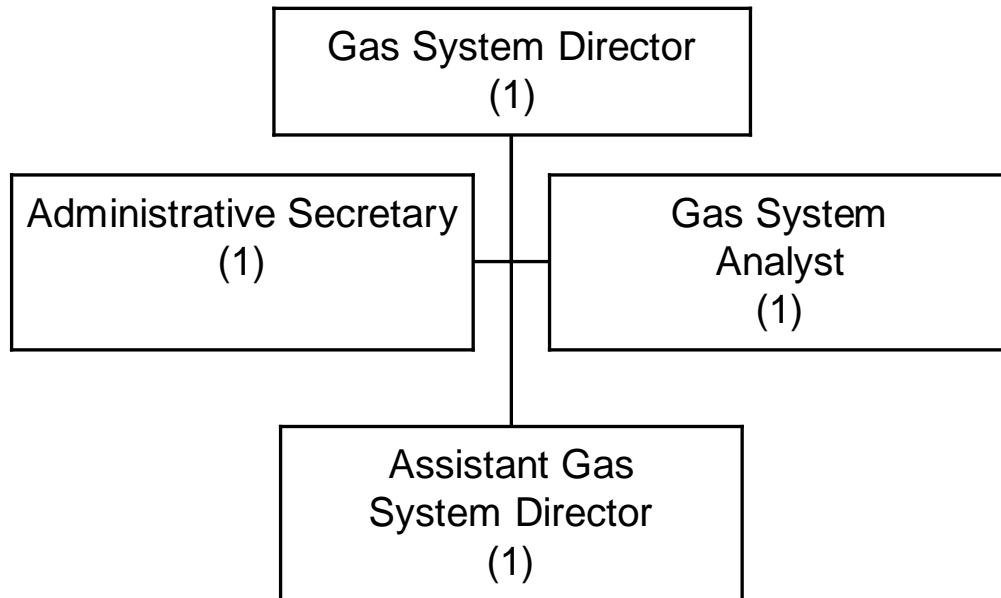
CITY OF HENDERSON, KY Protect Health and Safety/Maintain Basic Service Levels FOR FISCAL YEAR 2023		
Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	Gas Utility	1. Focus on improved locating of existing natural gas facilities. This includes replacing approximately 250 gas services this year that are unlocatable via traditional methods of locating.
		2. Design and construct a new HMG Station #1 purchase point to improve system reliability and capacity as well as safety. Upgrade Station #2 as well.

CITY OF HENDERSON, KY Enhance the Economic Climate of the Community FOR FISCAL YEAR 2023		
Key Area	Responsibility	Objectives/Performance Standards
Administrative	Gas Utility	1. Continue planning and support for Pratt Industries and I-69 ORX projects relating to HMG. Both projects will have great economic impact on the community.

CITY OF HENDERSON, KY Improve Existing Housing/Protect Neighborhood Quality FOR FISCAL YEAR 2023		
Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	Gas Utility	1. Continue to work with and support the Habitat for Humanity of Henderson in transitioning to using natural gas in their homes within our community.
		2. Facilitate the relocation of natural gas facilities on Wathen Ln. and on Watson Ln. to allow for the improvements of those respective roads.

CITY OF HENDERSON, KY Enhance City Attractiveness/Control the Cost of Government FOR FISCAL YEAR 2023		
Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	Gas Utility	1. Continue on the success of the 1st & 2nd years of ERT installations on the AMR project. HMG has installed approximately 3700 ERT units to this point and plan to install another 2500 units in this fiscal year.

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 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3221	Service Charges	\$ 7,375	\$ 9,935	\$ 8,000	\$ 6,000	\$ 6,000	0.0%
Service Fees Total		7,375	9,935	8,000	6,000	6,000	0.0%
36 Sale of Property							
3623	Sale of Equipment	2,706	63	5,900	2,000	2,000	0.0%
Sale of Property Total		2,706	63	5,900	2,000	2,000	0.0%
37 Other Revenue							
3700	Interest Income	192,643	76,318	50,000	55,000	55,000	0.0%
3730	Insurance Recovery	847	-	-	-	-	N/A
3753	Federal Grant	-	56,988	-	1,330,000	4,500,000	238.3%
3830	Reimbursable Services	117,531	497,030	65,000	172,000	100,000	-41.9%
Other Revenue Total		311,021	630,336	115,000	1,557,000	4,655,000	199.0%
39 Gas Revenue							
3900	Gas Sales	11,619,202	13,422,335	20,520,000	20,520,000	22,650,000	10.4%
3920	Penalties	61,777	60,916	60,000	50,000	50,000	0.0%
3940	Gas Mains	2,500	22,076	-	3,000	3,000	0.0%
3945	Service Lines	4,983	10,339	6,000	1,000	1,000	0.0%
3960	PEAK Return	570,831	828,417	650,000	650,000	550,000	-15.4%
3990	Miscellaneous	(257)	16,495	15,700	1,000	1,000	0.0%
Gas Revenue Total		12,259,036	14,360,578	21,251,700	21,225,000	23,255,000	9.6%
39 Other Revenue							
3970	Bad Debt Recovery	891	3,700	2,013	-	-	N/A
Transfers Miscellaneous Total		891	3,700	2,013	-	-	N/A
GAS REVENUE TOTAL		\$12,581,029	\$15,004,612	\$21,382,613	\$22,790,000	\$27,918,000	22.5%

CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
EXPENSE							
Department 25 - Gas							
Division 771 - Gas Administration							
41 Personnel Services							
4101	Salaries - Supervision	\$ 196,301	\$ 198,796	\$ 186,415	\$ 205,830	\$ 197,000	-4.3%
4102	Salaries - Clerical	41,332	41,823	44,159	45,770	48,780	6.6%
4103	Salaries - Operational	52,863	53,529	57,197	55,430	58,650	5.8%
4104	Salaries - Overtime	-	210	-	270	270	0.0%
4105	Salaries - Other	-	-	-	6,910	6,910	0.0%
4106	FICA	17,666	17,939	17,533	19,050	18,880	-0.9%
4107	Medicare	4,131	4,195	4,100	4,460	4,420	-0.9%
4108	Life Insurance	192	190	155	170	170	0.0%
4109	Health Insurance	72,880	72,000	62,100	74,880	78,720	5.1%
4110	Other Insurance	459	459	377	460	460	0.0%
4111	Workers Compensation	1,771	1,426	1,073	3,300	3,250	-1.5%
4112	Employee Assist. Prgm	71	71	61	80	80	0.0%
4115	Unemploy. Insurance	92	339	475	360	490	36.1%
4116	Employee Pension	69,894	71,251	89,976	82,750	81,560	-1.4%
Personnel Services Total		457,652	462,228	463,621	499,720	499,640	0.0%
42 Supplies							
4201	Fuel	1,242	1,183	3,444	1,520	5,170	240.1%
4203	Office Supplies	1,844	1,841	2,000	2,000	2,000	0.0%
4207	Clothing Supplies	17	276	300	150	150	0.0%
4208	Postage	59	115	50	50	50	0.0%
4209	Educational Supplies	-	-	250	1,000	1,000	0.0%
Supplies Total		3,162	3,415	6,044	4,720	8,370	77.3%
43 Maintenance & Repairs							
4301	Vehicle Repair	1,915	609	1,000	900	900	0.0%
4302	Office Equip. Repair	1	5	-	-	-	N/A
Maintenance & Repairs Total		1,916	614	1,000	900	900	0.0%

CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2023

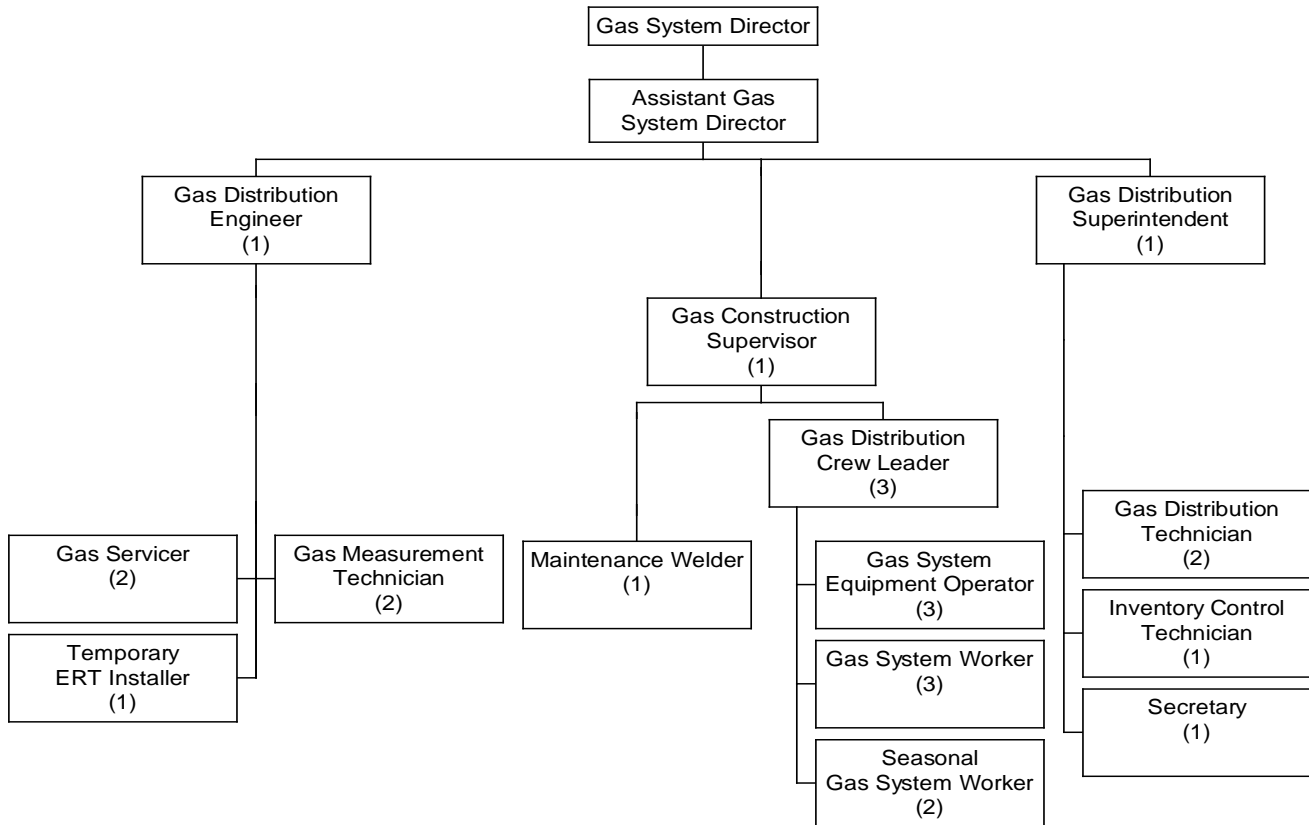
Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Division 771 - Gas Administration (continued)							
44 Services							
4401	Telephone	\$ 506	\$ 379	750	\$ 1,800	1,800	0.0%
4402	Medical Exams	-	75	500	150	150	0.0%
4403	Assoc. Dues/Subscript.	21,133	19,671	18,500	21,910	21,910	0.0%
4405	Travel & Training	6,061	1,736	2,500	9,130	9,130	0.0%
4408	Legal Advertising	-	-	-	500	500	0.0%
4415	Special Services	46	74	90	80	80	0.0%
4418	Contractual Services	7,500	7,500	30	8,500	8,500	0.0%
4419	Professional Services	56,579	22,013	30,000	38,000	38,000	0.0%
4442	Trust Fees	2,485	3,441	3,500	-	3,500	N/A
4491	HND Economic Develop.	12,000	12,000	12,000	12,000	12,000	0.0%
4522	Audit Expense	12,960	14,938	13,000	13,000	13,000	0.0%
Services Total		119,270	81,827	80,870	105,070	108,570	3.3%
45 Sundry Charge							
4501	Insurance Expense	171,190	73,100	75,121	76,860	82,640	7.5%
4503	Bad Debt Expense	36,238	41,279	65,000	40,000	50,000	25.0%
4506	Agency Contributions	987,000	970,000	1,015,000	1,015,000	1,049,000	3.3%
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	205,690	199,136	205,000	-	-	N/A
Sundry Charge Total		2,800,118	2,683,515	2,760,121	2,531,860	2,581,640	2.0%
47 Transfers							
4725	Transfer to Bond Fund	181,769	179,251	179,898	178,000	180,000	1.1%
Transfers Total		181,769	179,251	179,898	178,000	180,000	1.1%
Total Gas Administration		<u>\$ 3,563,887</u>	<u>\$ 3,410,850</u>	<u>\$ 3,491,554</u>	<u>\$ 3,320,270</u>	<u>\$ 3,379,120</u>	<u>1.8%</u>

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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	AUTOSOL SCADA	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 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Division 772 - Gas Distribution							
40 Expenses							
4900	Corydon Franchise Fee	\$ 164	\$ 150	\$ 170	\$ 200	\$ 200	0.0%
Expenses Total		164	150	170	200	200	0.0%
41 Personnel Services							
4101	Salaries - Supervision	123,422	126,323	169,555	162,900	136,630	-16.1%
4102	Salaries - Clerical	54,948	67,248	49,896	69,370	70,380	1.5%
4103	Salaries - Operational	632,992	623,454	662,470	682,140	740,230	8.5%
4104	Salaries - Overtime	12,871	16,047	10,831	19,020	19,100	0.4%
4106	FICA	51,216	52,190	53,189	55,780	59,820	7.2%
4107	Medicare	11,978	12,206	12,439	13,050	14,000	7.3%
4108	Life Insurance	976	976	912	890	890	0.0%
4109	Health Insurance	363,550	354,587	336,457	393,120	413,280	5.1%
4110	Other Insurance	2,333	2,333	2,180	2,420	2,420	0.0%
4111	Workers Compensation	13,340	8,637	6,075	25,170	27,150	7.9%
4112	Employee Assist. Prgm	361	364	343	380	380	0.0%
4115	Unemploy. Insurance	274	1,012	1,441	1,030	1,530	48.5%
4116	Employee Pension	602,134	564,607	240,237	242,430	258,480	6.6%
Personnel Services Total		1,870,395	1,829,984	1,546,025	1,667,700	1,744,290	4.6%
42 Supplies							
4200	Non-Inventory Parts	6,494	7,537	6,000	6,000	6,000	0.0%
4201	Fuel	37,213	28,328	51,106	59,000	76,660	29.9%
4202	Minor Tools	4,520	5,908	6,000	6,000	6,000	0.0%
4203	Office Supplies	1,915	2,241	3,500	3,000	3,000	0.0%
4204	Cleaning Supplies	592	2,592	1,000	1,000	1,000	0.0%
4207	Clothing Supplies	10,194	9,466	9,500	13,190	13,190	0.0%
4208	Postage	158	35	177	60	60	0.0%
4211	Periodicals & Supple.	-	637	-	900	900	0.0%
4212	Mechanical Supplies	3,597	5,227	4,000	6,090	6,090	0.0%
4213	Traffic Control Supplies	1,718	1,976	2,000	2,000	2,000	0.0%
4214	Chemical Supplies	6,226	7,583	10,000	7,000	10,000	42.9%
4218	Natural Gas	7,178,038	8,742,656	13,900,000	15,875,000	17,050,000	7.4%
4225	Safety Supplies	1,427	1,527	2,000	2,000	2,000	0.0%
Supplies Total		7,252,092	8,815,713	13,995,283	15,981,240	17,176,900	7.5%

CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Division 772 - Gas Distribution (continued)							
43 Maintenance & Repairs							
4301	Vehicle Repair	\$ 41,273	\$ 34,711	\$ 45,000	\$ 40,000	\$ 40,000	0.0%
4302	Office Equip. Repair	2,261	4	100	100	100	0.0%
4303	Instr. & Appar. Repair	5,300	10,274	8,800	13,500	13,500	0.0%
4304	Other Equipment Repair	18,370	16,986	15,000	22,300	22,300	0.0%
4306	Building Repair & Maint.	147	76	2,000	1,500	1,500	0.0%
4307	Other Structures Repair	592	89	50	300	300	0.0%
4308	Machines Tools Repair	1,037	871	900	900	900	0.0%
4309	Radios Repair	275	-	800	800	800	0.0%
4315	Utility Cuts	16,575	8,165	30,000	15,000	15,000	0.0%
4316	Minor Street Repair	-	-	-	500	500	0.0%
4318	Gas Serv. Line Repairs	44,430	72,333	73,400	73,400	162,000	120.7%
4319	Gas Main Line Repairs	171,865	(8,149)	90,000	250,500	313,000	25.0%
4320	Gas Meter Repairs	48,156	58,168	55,000	69,700	69,700	0.0%
4321	Regulator Repair/Maint	25,477	32,116	27,000	32,820	32,820	0.0%
Maintenance & Repairs Total		375,758	225,644	348,050	521,320	672,420	29.0%
44 Services							
4401	Telephone	21,461	19,675	17,000	17,000	17,000	0.0%
4402	Medical Exams	543	553	750	500	500	0.0%
4403	Assoc. Dues/Subscript.	5,100	1,314	-	-	-	N/A
4405	Travel & Training	10,040	50	2,500	10,990	10,990	0.0%
4408	Legal Advertising	-	-	800	800	800	0.0%
4409	Electric-Purchased	1,333	1,193	1,700	1,400	1,700	21.4%
4414	Clothing / Cleaning	1,850	1,900	2,000	2,000	2,000	0.0%
4415	Special Services	743	620	750	750	750	0.0%
4417	Printing and Reprod.	36	7	5	-	-	N/A
4418	Contractual Services	40,687	31,100	35,000	100,830	100,830	0.0%
4419	Professional Services	9,907	4,841	25,000	91,500	50,500	-44.8%
4424	Equipment Rental	-	-	2,500	2,500	12,000	380.0%
Services Total		91,700	61,253	88,005	228,270	197,070	-13.7%

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2023**

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Division 772 - Gas Distribution (continued)							
46 Capital Outlay							
4601	Motor Vehicles	\$ 3,824	\$ -	\$ 23,200	\$ -	\$ 70,000	N/A
4608	Instrument & Apparatus	8,067	(16,623)	-	28,300	-	-100.0%
4621	Gas Service Lines	(1,980)	24,524	52,500	17,700	200,000	1029.9%
4622	Gas Main Lines	(1,536)	(5,880)	1,228,500	1,187,000	2,000,000	68.5%
4623	Gas Meters	1	(1)	6,000	66,000	-	-100.0%
4624	System Improvements	239	75,419	2,685,300	516,000	1,260,000	144.2%
4625	Regulators	-	-	-	-	-	N/A
Capital Outlay Total		8,615	77,439	3,995,500	1,815,000	3,530,000	94.5%
Total Gas Distribution		<u>\$ 9,598,724</u>	<u>\$11,010,183</u>	<u>\$19,973,033</u>	<u>\$20,213,730</u>	<u>\$23,320,880</u>	<u>15.4%</u>
GAS EXPENSE TOTAL		<u>\$13,162,611</u>	<u>\$14,421,033</u>	<u>\$23,464,587</u>	<u>\$23,534,000</u>	<u>\$26,700,000</u>	<u>13.5%</u>
GAS NET		<u>\$ (581,582)</u>	<u>\$ 583,579</u>	<u>\$ (2,081,974)</u>	<u>\$ (744,000)</u>	<u>\$ 1,218,000</u>	

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

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
		Total	\$ 100,830
4419	Professional Services	Land Surveying costs	\$ 20,000
		Field Services Tapping and Stopping	8,000
		Pronto Form Management	5,000
		Cathodic protection and DIMP support	3,500
		Wathen Lane Engineering	14,000
		Total	\$ 50,500
4424	Equipment Rental	Backhoe Rental	\$ 12,000

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Gas

DIVISION: Gas Distribution

TOTAL COST: \$ 70,000

ACCOUNT DESCRIPTION: Vehicles

ACCOUNT NUMBER: 20-25-772-4601

DESCRIPTION OF ITEM OR PROJECT:

One ton pickup with 3 passenger seating

PROJECT JUSTIFICATION:

This will replace unit 772-237 that has mechanical issues.

IMPACT ON OPERATING BUDGET:

A new vehicle will reduce the repair and maintenance costs.

DIVISION: Gas Distribution

TOTAL COST: \$ 200,000

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 2023**

DEPARTMENT: Gas

DIVISION: Gas Distribution

TOTAL COST: \$ 2,000,000

ACCOUNT DESCRIPTION: Gas Main Lines

ACCOUNT NUMBER: 20-25-772-4622

DESCRIPTION OF ITEM OR PROJECT:

Gas main for new commercial customers.

PROJECT JUSTIFICATION:

Most of this is related to Pratt Industries.

IMPACT ON OPERATING BUDGET:

DIVISION: Gas Distribution

TOTAL COST: \$ 1,072,000

ACCOUNT DESCRIPTION: Gas Meters

ACCOUNT NUMBER: 20-25-772-4623

DESCRIPTION OF ITEM OR PROJECT:

Gas meters for residential and commercial customers.

PROJECT JUSTIFICATION:

Most of this is related to Pratt Industries.

IMPACT ON OPERATING BUDGET:

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Gas

DIVISION: Gas Distribution

TOTAL COST: \$ 188,000

ACCOUNT DESCRIPTION: System Improvements

ACCOUNT NUMBER: 20-25-772-4624

DESCRIPTION OF ITEM OR PROJECT:

Continue the installation and programming of ITRON ERT units by installing 2,500 units during the fiscal year.

PROJECT JUSTIFICATION:

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

IMPACT ON OPERATING BUDGET:

This project will reduce operating costs moving forward.

DIVISION: _____

TOTAL COST: _____

ACCOUNT DESCRIPTION: _____

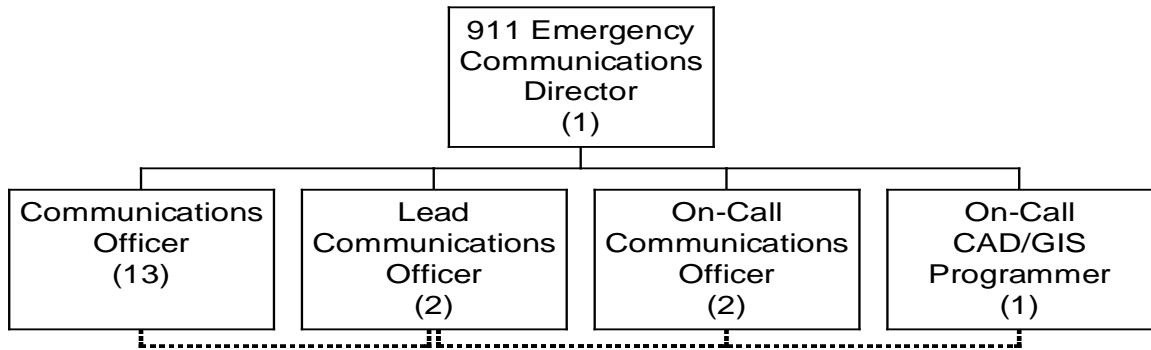
ACCOUNT NUMBER: _____

DESCRIPTION OF ITEM OR PROJECT:

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

911 EMERGENCY COMMUNICATIONS DEPARTMENT



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

CITY OF HENDERSON, KY Protect Health and Safety/Maintain Basic Service Levels FOR FISCAL YEAR 2023

Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	911 Emergency Communications Department	1. Continue to upgrade technology with advancing Next Generation 911 capabilities.
		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 correct system profiles to be more uniform with all agencies.

CITY OF HENDERSON, KY Enhance City Attractiveness/Control the Cost of Government FOR FISCAL YEAR 2023
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Key Area	Responsibility	Objectives/Performance Standards
Enhance city attractiveness/awareness	911 Emergency Communications Department	1. Continue elementary school education to teach information that 9-1-1 needs to know.
		2. Continue upgrading and maintaining equipment to improve responder/ citizen safety and the efficiency of the department.
		3. Continue to schedule ride alongs within the training program and as continued emergency responder awareness for senior communication officers.
		4. Encourage first responders to observe 911 communications for a better understanding of how the system works.

CITY OF HENDERSON, KY
911 FUND BUDGET
FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3270	911 Fees	\$ 454,947	\$ 638,619	\$ 640,704	\$ 645,700	\$ 645,700	0.0%
3272	Wireless 911 Revenue	214,165	284,769	295,338	288,300	295,300	2.4%
Service Fees Total		669,112	923,388	936,042	934,000	941,000	0.7%
37 Other Revenue							
3700	Interest Income	440	204	95	-	-	N/A
3764	Revenue from County	151,838	71,069	136,000	175,000	209,000	19.4%
Other Revenue Total		152,278	71,273	136,095	175,000	209,000	19.4%
38 Transfer Miscellaneous							
3990	Miscellaneous	-	798	-	-	-	N/A
3851	Transfer from General	438,000	203,000	410,000	540,000	627,000	16.1%
Transfers Miscellaneous Total		438,000	203,798	410,000	540,000	627,000	16.1%
911 REVENUE TOTAL		\$ 1,259,390	\$ 1,198,459	\$ 1,482,137	\$ 1,649,000	\$ 1,777,000	7.8%

EXPENSE

Department 55 - 911
Division 018 - 911

41 Personnel Services

4101	Salaries - Supervision	\$ 98,408	\$ 64,980	\$ 72,279	\$ 67,320	\$ 71,470	6.2%
4102	Salaries - Clerical	-	-	-	8,100	-	-100.0%
4103	Salaries - Operational	454,965	472,176	473,011	563,650	602,450	6.9%
4104	Salaries - Overtime	61,773	61,224	132,337	27,720	27,170	-2.0%
4106	FICA	36,444	35,820	40,681	41,350	43,470	5.1%
4107	Medicare	8,641	8,377	9,514	9,690	10,170	5.0%
4108	Life Insurance	613	616	562	650	640	-1.5%
4109	Health Insurance	231,230	230,960	207,077	285,480	295,200	3.4%
4110	Other Insurance	1,465	1,472	1,344	1,760	1,730	-1.7%
4111	Workers Compensation	666	485	385	1,070	1,120	4.7%
4112	Employee Assist. Prgm	245	232	222	310	310	0.0%
4115	Unemploy. Insurance	192	687	1,076	1,050	350	-66.7%
4116	Employee Pension	139,937	140,026	179,888	168,870	175,930	4.2%
4119	Police & Fire Pension	4,256	-	-	-	-	N/A
Personnel Services Total		1,038,835	1,017,055	1,118,376	1,177,020	1,230,010	4.5%

CITY OF HENDERSON, KY
911 FUND BUDGET
FOR FISCAL 2023

Account Number	Account Description	2020 Actual	2021 Actual	2022 Projection	2022 Budget	2023 Proposed Budget	% Change
Division 018 - 911 (continued)							
42 Supplies							
4201	Fuel	\$ 714	\$ 955	\$ 1,467	\$ 1,600	\$ 2,000	25.0%
4203	Office Supplies	4,336	9,647	8,000	8,000	9,300	16.3%
4207	Clothing Supplies	1,084	3,232	5,000	6,000	6,000	0.0%
4208	Postage	235	14	8	100	100	0.0%
4209	Educational Supplies	225	-	-	-	-	N/A
Supplies Total		6,594	13,848	14,475	15,700	17,400	10.8%
43 Maintenance & Repairs							
4302	Office Equip. Repair	153,402	141,490	138,000	140,000	148,000	5.7%
4303	Other Equipment Repair	-	4,350	-	-	-	N/A
4309	Radios Repair	-	10,359	156,000	181,200	183,680	1.4%
Maintenance & Repairs Total		153,402	156,199	294,000	321,200	331,680	3.3%
44 Services							
4401	Telephone	12,702	10,774	8,750	16,000	9,000	-43.8%
4402	Medical Exams	1,425	222	1,400	1,860	1,860	0.0%
4403	Assoc. Dues/Subscript.	352	252	1,965	2,200	2,200	0.0%
4405	Travel & Training	3,888	5,463	9,000	9,000	10,000	11.1%
4408	Legal Advertising	-	175	-	-	-	N/A
4409	Electric Purchase	11,293	7,391	7,150	7,500	7,500	0.0%
4414	Clothing / Cleaning	1,458	-	-	4,330	-	-100.0%
4415	Special Services	1,395	2,275	3,620	-	3,500	N/A
4418	Contractual Services	8,521	1,545	-	-	-	N/A
4426	911 Expense	1,613	-	15,791	89,000	20,000	-77.5%
4501	Insurance Expense	18,537	4,935	6,370	5,190	7,010	35.1%
4503	Bad Debt Expense	91	4,146	-	-	-	N/A
4522	Audit Expense	1,392	1,087	1,227	-	1,300	N/A
Services Total		62,667	38,265	55,273	135,080	62,370	-53.8%
46 Capital Outlay							
4607	Data Processing Equip.	-	-	-	-	135,540	N/A
Capital Outlay Total		-	-	-	-	135,540	N/A
911 EXPENSE TOTAL		\$ 1,261,498	\$ 1,225,367	\$ 1,482,124	\$ 1,649,000	\$ 1,777,000	7.8%
911 NET		\$ (2,108)	\$ (26,908)	\$ 13	\$ -	\$ -	

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Emergency Communications DIVISION: Emergency Communications

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer Toner Cartridges	\$ 2,000
		Office Supplies (cleaning materials, post its, pens, etc.)	2,500
		Water in office 60/month	720
		Chair Contract	1,050
		Headsets / audio jacks	1,520
		Other	1,510
		Total	\$ 9,300
4207	Clothing Supplies	4 SS Polo Shirts @ \$43 each x 20 Employees	\$ 3,440
		1 Fleece @ \$70.00 each x 20	1,400
		New employee reimbursement for academy clothing	710
		Dispatch Week T-shirts	450
			\$ 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
		Firewall Maint. 1400/yr.	1,400
		Firewall Replacement	4,000
		Miscellaneous (Air filter, PDU replacement, Misc.)	10,570
		Total	\$ 148,000
4309	Radio Repair	Motorola Maint Agreement	\$ 151,080
		Battery Replacement at Towers avg 11,000 each @ 2 towers	22,000
		Radio Battery Inspections	5,000
		Tower Inspections	4,100
		Heat/ Air Preventive Maint	1,500
		Total	\$ 183,680
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 2023**

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	\$ 1,115
		Powerphone EMD Recertification \$129 each @ 15	1,935
		Per diem annual recert @ \$40 x 15 employees	600
		Other Travel (NENA-listed on Travel Page)	6,350
		Total	\$ 10,000
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)	1,300
		Total	\$ 3,500
4426	911 Expense	Payment for the 911 Service (Avg. \$1,600/mo.)	\$ 20,000

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2023**

DEPARTMENT: Emergency 911

DIVISION: Emergency 911

TOTAL COST: \$ 135,540

ACCOUNT DESCRIPTION: Data Processing Equipment

ACCOUNT NUMBER: 58-55-018-4607

DESCRIPTION OF ITEM OR PROJECT:

911 Replication with new servers and fiber channel at core.

PROJECT JUSTIFICATION:

New SAN and Dell servers for main 911 center to improve performance speed in our CAD software. The old SAN will be place at the MSC back 911 for redundancy.

IMPACT ON OPERATING BUDGET:

DIVISION: _____

TOTAL COST: _____

ACCOUNT DESCRIPTION: _____

ACCOUNT NUMBER: _____

DESCRIPTION OF ITEM OR PROJECT:

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:



SECTION D

OTHER

INFORMATION

CAPITAL EXPENDITURES BY CLASSIFICATION AND FUND
Fiscal 2023

	General	Gas	Construction	HART	Sanitation	911	Total
4601 Vehicles	\$ 1,191,000	\$ 70,000		\$ 90,000	\$ 170,000		\$ 1,521,000
4605 Machinery & Tools	142,000						142,000
4607 Data Proc. Equip.	72,790					\$ 135,540	208,330
4612 Streets / Sidewalks			\$ 3,938,000				3,938,000
4617 Buildings			2,115,000				2,115,000
4621 Gas Service Lines		200,000					200,000
4622 Gas Main Lines		2,000,000					2,000,000
4623 Gas Meters		1,072,000					1,072,000
4624 System Improve.		188,000					188,000
4628 Park Improvement			3,003,000				3,003,000
4697 Drainage Improve.			10,000				10,000
	\$ 1,405,790	\$ 3,530,000	\$ 9,066,000	\$ 90,000	\$ 170,000	\$ 135,540	\$ 14,397,330

City of Henderson, KY

Recap of all Capital Projects

General Fund Capital

Division
Number

10-20-232	Finance	Small AWD pickup	\$ 24,000
10-20-232	Fire	New fire apparatus	623,000
10-20-232	Fire	4-wheel drive staff vehicle	70,000
10-20-232	Fire	Balance on new rescue boat	64,000
10-20-232	Fire	Various tools and equipment	30,000
10-35-451	Parks	Pickup	25,000
10-40-231	Police	2 - Police Pursuit Vehicles	85,000
10-40-231	Police	Crime scene reconstruction equipment	52,000
10-45-234	Public Works	Bucket lift - used	60,000
10-45-234	Public Works	New street sweeper	300,000
10-50-122	Information Technology	I.T. servers	29,990
10-50-122	Information Technology	SAN drive	7,800
10-50-122	Information Technology	Uninterrupted power supply for the server room	15,000
10-50-122	Information Technology	Fire suppression system	20,000
Total General Fund			<u><u>\$ 1,405,790</u></u>

Gas Fund Capital

Division
Number

20-25-772		Crew truck	\$ 70,000
20-25-772		Gas Service Lines	200,000
20-25-772		Gas Main Lines, including Pratt, Industries	2,000,000
20-25-772		System Improvements	1,072,000
20-25-772		2,500 ERT for AMR/AMI System	<u>188,000</u>
Total Gas Fund			<u><u>\$ 3,530,000</u></u>

Construction Fund Capital

Division
Number

51-90-298	City Manager	Sports Complex	\$ 3,003,000
51-90-298		Fire Station	1,620,000
51-90-298		Newman Park Shelter	495,000
51-90-298		Green River Rd. Sidewalks	170,000
51-90-298		Wathen Lane	3,768,000
51-90-298		Drainage Improvements	<u>10,000</u>
Total Construction Fund			<u><u>\$ 9,066,000</u></u>

HART Capital

Division
Number

56-10-015	Mass Transit	Cutaway bus	\$ 90,000
Total HART Fund			<u><u>\$ 90,000</u></u>

City of Henderson, KY

Recap of all Capital Projects

Sanitation Fund Capital			
Division Number			
57-45-346	Transfer Station	Rear-loader Sanitation Truck	\$ 170,000
Total Sanitation Fund			<u>\$ 170,000</u>
911 Fund Capital			
Division Number			
58-55-018	911	911 Replication of servers and FC at core	\$ 135,540
Total 911 Fund			<u>\$ 135,540</u>
GRAND TOTAL - ALL FUNDS			<u>\$ 14,397,330</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	2023	2024	2025	2026	2027 or after
<u>Safety</u>																
011-333	Ford	Escape	2017	27,500			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	57,517				X								\$ 20,200
233-154	Chevrolet	Impala	2009	51,271				X								\$ 20,200
233-351	Ford	Escape	2017	26,223			X									\$ 28,000
233-120	Ford	Ranger	2008	44,955												
<u>Engineering</u>																
377-127	Ford	F150	2008	39,791				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
121-433	Chevrolet	Impala	2007	99,710				X								\$ 20,200
<u>Accounting - utility meter reading and servicing</u>																
123-009	Ford	Ranger	2007	100,357									\$ 24,000			
123-121	Ford	Ranger	2008	77,060		A		X								
123-156	Ford	Ranger	2009	76,050		A		X								
123-238	Ford	F-150	2013	51,481		A	X									
123-273	Ford	F-150	2014	43,543		A	X									
123-320	Nissan	Frontier	2016	45,717		A	X									
123-321	Nissan	Frontier	2016	43,499			X									\$ 24,000
123-322	Nissan	Frontier	2016	42,154			X									\$ 24,000
123-357	Nissan	Frontier	2017	30,096			X									\$ 24,000
123-381	Nissan	Frontier	2018	5,266			X									\$ 24,000
<u>Fire</u>																
232-002	E-One	Pumper	1999	138,753						X			\$ 623,000			
232-005	Ford	Explorer	2005	122,424						X			\$ 70,000			
232-009	Ford	F-350	2006	32,532				X								\$ 60,000
232-013	Trailer	16' Utility	2005	N/A				X								\$ 15,000
232-014	Pierce	Pumper	2005	122,911					X							\$ 625,000
232-016	E-One	Pumper	1999	157,901						X			\$ 623,000			
232-017	Trailer	Roadmaster	2006	N/A				X								\$ 25,000
232-019	Hackney	Rescue	2004	110,475					X							\$ 500,000
232-024	E-One	Pumper	1999	131,182						X						\$ 625,000
232-114	Ford	F-250	2008	44,280				X						\$ 70,000		
232-392	Seagrave	Pumper	2018	25,073				X								\$ 625,000
232-200	Ford	Taurus	2011	130,234					X							\$ 52,000
232-233	Ford	Explorer	2013	66,161				X								\$ 52,000
232-259	Chevrolet	Impala	2014	80,527				X								\$ 52,000
232-287	Ferrara	Pumper	2015	53,912			X									\$ 625,000
232-316	Ford	Rescue	1997	21,988					X							\$ 300,000

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	2023	2024	2025	2026	2027 or after
<u>Fire (continued)</u>																
232-352	Champion	Defender	2009	174,190		A				X						\$ -
232-361	Ferrara	Ladder	2017	21,074			X									\$ 1,100,000
<u>Parks</u>																
451-001	Ford	F-350	1997	77,201						X			\$ 50,000			
451-002	Ford	F-150	2006	88389 INOP						X		\$ 25,000				
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							\$ 50,000	
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	
451-336	John Deere	Tractor	2016		470		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		397		X								\$ 11,000	
<u>Recreation</u>																
456-235	Ford	F-150	2013	64,116				X							\$ 21,000	
456-274	Ford	Fusion	2014	41,204			X								\$ 20,200	
<u>Police</u>																
231-007	Ford - unmarked	Crown Vic	1999	139,410						X		\$ 42,500				
231-012	Boston	Whaler	2006		113	A		X								
231-053	Ford - unmarked	Crown Vic	2006	138,958						X		\$ 42,500				
231-099	Ford	Crown Vic	2006	106,243						X			\$ 42,500		\$ 37,000	
231-162	Ford	Pick Up	2010	29,366				X							\$ 25,000	
231-166	Ford	Crown Vic	2010	129,256				X					\$ 42,500			
231-167	Ford - unmarked	Crown Vic	2010	73,048				X					\$ 42,500			
231-168	Ford - unmarked	Crown Vic	2010	80,224				X					\$ 42,500			
231-170	Ford	Crown Vic	2010	127,336				X						\$ 42,500		
231-181	Ford	Crown Vic	2010	78,179						X				\$ 42,500		
231-182	Ford	Crown Vic	2010	108,987					X					\$ 42,500		
231-191	Brunswick	Boat			382	A		X								
231-194	Ford - unmarked	Taurus	2011	62,665				X					\$ 42,500			
231-195	Chevrolet	Caprice	2011	80,778					X						\$ 42,500	
231-221	Chevrolet	Caprice	2012	135,495					X						\$ 42,500	
231-222	Chevrolet	Caprice	2012	96,802					X						\$ 42,500	
231-224	Chevrolet	Caprice	2012	109,174					X						\$ 42,500	
231-225	Chevrolet	Caprice	2012	111,617					X							\$ 42,500
231-228	Ford - unmarked	Taurus	2013	88,730				X							\$ 42,500	
231-229	Ford - unmarked	Taurus	2013	51,372							x				\$ 42,500	
231-231	Ford - unmarked	Taurus	2013	78,428				X							\$ 42,500	
231-254	Chevrolet	Impala	2014	41,195				X							\$ 42,500	

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	2023	2024	2025	2026	2027 or after
Police (continued)																
231-255	Chevrolet	Impala	2014	46,722				X								\$ 42,500
231-256	Chevrolet	Impala	2014	62,402				X								\$ 42,500
231-257	Chevrolet - unmarked	Impala	2014	45,075				X								\$ 42,500
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								\$ 42,500
231-289	Dodge	Charger	2015	82,147					X							\$ 42,500
231-290	Dodge	Charger	2015	58,034				X			X					\$ 42,500
231-291	Dodge	Charger	2015	56,158				X								\$ 42,500
231-292	Dodge	Charger	2015	53,292				X								\$ 42,500
231-293	Dodge	Charger	2015	56,543				X								\$ 42,500
231-294	Dodge	Charger	2015	72,248				X								\$ 42,500
231-295	Dodge	Pick Up	2015	20,045				X								\$ 25,000
231-310	Dodge	Charger	2016	59,028				X								\$ 42,500
231-311	Dodge	Charger	2016	60,892				X								\$ 42,500
231-312	Dodge	Charger	2016	64,282				X								\$ 42,500
231-313	Dodge	Charger	2016	55,399				X								\$ 42,500
231-327	Ford	Explorer	2016	72,144				X								\$ 42,500
231-330	Ford	Explorer	2016	46,413				X								\$ 42,500
231-341	Ford - unmarked	Taurus	2017	12,578			X									\$ 42,500
231-342	Ford - unmarked	Taurus	2017	31,342			X									\$ 42,500
231-343	Chevrolet	Silverado	2014	61,088				X								\$ 25,000
231-345	Dodge	Charger	2017	49,920			X									\$ 42,500
231-346	Dodge	Charger	2017	42,037			X									\$ 42,500
231-347	Dodge	Charger	2017	40,320			X									\$ 42,500
231-348	Dodge	Charger	2017	53,423			X									\$ 42,500
231-365	Ford - unmarked	Taurus	2018	10,455			X									\$ 42,500
231-368	Dodge	Charger	2018	29,771			X									\$ 42,500
231-369	Dodge	Charger	2018	31,569			X									\$ 42,500
231-370	Dodge	Charger	2018	42,506			X									\$ 42,500
231-371	Dodge	Charger	2018	44,982			X									\$ 42,500
231-379	Chrysler	Town & Country	2005	139,260		A				X						
231-383	Chevrolet	S10	2000	146,574		A				x						
231-393	Dodge	Charger	2019	15,658			X									\$ 42,500
231-394	Dodge	Charger	2019	30,022			X									\$ 42,500
231-395	Dodge	Charger	2019	27,190			X									\$ 42,500
231-396	Dodge	Charger	2019	25,833			X									\$ 42,500
231-399	Dodge	Charger	2019	17,360			X									\$ 42,500
231-400	Pontiac	Torrent	2006	161,632			X									\$ 42,500
231-402	Dodge	Ram	2019	10,358			X									\$ 42,500
231-403	Dodge	Durango	2020	13,377			X									\$ 42,500
231-406	Dodge	Durango	2020	13,162			X									\$ 42,500
231-407	Dodge	Durango	2020	12,282			X									\$ 42,500
231-408	Dodge	Durango	2020	15,322			X									\$ 42,500
231-409	Dodge	Durango	2020	14,525			X									\$ 42,500
231-422	Dodge	Charger	2021	3,321			X									\$ 42,500
231-423	Dodge	Charger	2021	4,361			X									\$ 42,500
231-424	Dodge	Charger	2021	5,067			X									\$ 42,500
231-425	Dodge	Charger	2021	3,569			X									\$ 42,500

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	2023	2024	2025	2026	2027 or after
<u>Municipal Facilities</u>																
014-006	Ford	F250/SB	1997	131,843						X			\$	50,000		
014-007	Ford	Bucket	2004	15,777						X						\$ 32,000
014-104	Ford	F-250	2008	93,604				X								\$ 32,000
014-132	Ford	F-250	2008	122,556				X								\$ 22,500
014-199	Ford	F-150	2011	52,453			X									\$ 32,000
014-268	Chevrolet	Van	2014	49,891				X								\$ 22,500
014-356	Dodge	Pickup	2001	101,272						X						\$ 32,000
<u>PW Administration</u>																
341-278	Ford	Explorer	2015	65,029			X									\$ 28,000
<u>Traffic Control</u>																
234-004	Striper	Lazer 111	2004	N/A						X						\$ 14,500
234-005	Ford	Flush	1992	20,635							X					\$ 125,000
234-007	Ford	F-350	2001	60,140							X					\$ 35,000
234-009	Giant	Vac.	2005		948					X						\$ 49,000
234-011	Dodge	One Ton Dump	1999	106,535		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			\$	300,000		
234-106	Ford	F-250	2008	100,677						X						\$ 32,000
234-131	Freightliner	Dump	2008	14,241				X								\$ 95,000
234-133	Ford	F-250	2008	93,457						X						\$ 32,000
234-232	Ford	F-450	2013	33,923				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	39,234				X								\$ 32,000
234-358	Freightliner	Sweeper	2017	37,071			X									\$ 300,000
234-390	Ford	F250	2019	14,492			X									\$ 32,000
234-428	Takeuchi	TB260CL	2021				X									
<u>Public Way Improvement</u>																
342-001	GMC	Dump	2004	38,938						X						\$ 125,000
342-007	Case	Backhoe	2006		4,048					X						\$ 80,000
342-009	Ford	Dump	1989	87,777							X					\$ 40,000
342-010	Ford	Dump	1996	108,022						X			\$	125,000		
342-023	GMC	Dump	1999	86,174							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		869			X								\$ 40,000
342-034	PSI	Grader	2003		1,191					X						\$ 75,000
342-036	Gehl	Loader	2004		1,002			X								\$ 50,000
342-057	Ford	Dump	1988	44,851								X				\$ 125,000
342-105	Ford	F-250	2008	123,145				X								\$ 35,000
342-109	Ford	F-250	2008	87,378				X								\$ 35,000
342-125	Freightliner	Dump	2007	35,435				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	2023	2024	2025	2026	2027 or after
<u>Public Way Improvement (continued)</u>																
342-136	John Deere	Tractor	2008		2,537			X								\$ 75,000
342-173	Case	Backhoe	2009		3,382			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		1,270			X								\$ 125,000
342-215	Case	Mini exc.	2012		1,421			X								\$ 50,000
342-359	Ford	Ranger		81,330					X							\$ 20,500
342-260	Ford	F-250	2014	59,943				X								\$ 32,000
342-282	Ford	F250	2015	45,807				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
342-339	Dodge	RAM 1500	2017	16,547			X									\$ 25,000
342-344	Freightliner	Dump	2018	12,351			X									\$ 125,000
000-326	John Deere	gator 535i	2016	287			X									\$ 125,000
<u>Central Garage</u>																
366-002	Ford	F250	2006	57,458				X								\$ 23,000
366-004	Ford	F350	2006	193,078		A				X						
366-012	Ford	F-150	2007	54,983				X								\$ 23,000
366-013	Ford	F-150	2007	56,349				X								\$ 23,000
366-123	Ford	F-150	2008	82,587				X								\$ 23,000
366-325	Ford	F-350	2016	16,421			X									\$ 45,000
	Floor scrubber	Addition to the fleet														\$ 19,000
<u>Information Technology</u>																
122-335	Ford	Freestar	2006	33,582					X							\$ 23,000
Total General Fund												\$ 1,127,000	\$ 395,000	\$ 793,000	\$ 240,000	\$ 10,871,900
<u>911 Emergency Communications</u>																
018-253	Chevrolet - unmarked	Impala	2014	42,514				X								\$ 25,000
<u>Gas Administration</u>																
771-004	Chevrolet	Impala	2006	90,388							X		\$ 25,000			
771-155	Chevrolet	Impala	2009	112,985						X						\$ 25,000
<u>Gas Distribution</u>																
772-006	Ford	F-350	2004	36,033	2,646				X				\$ 70,000			
772-014	Freightliner	Dump Truck	2002	48,865	1,831				X							\$ 55,000
772-019	Ford	F-350SD	2006	52,495	5,526				X				\$ 70,000			
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			\$ 70,000		
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

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	2023	2024	2025	2026	2027 or after
Gas Distribution (continued)																
772-178	Ford	F-150	2010	129,843							X					\$ 30,000
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												\$ 70,000	\$ 95,000	\$ 30,000	\$ 70,000	\$ 1,301,960
Cemetery																
453-003	John Deere	Backhoe	2003		3,845						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		2,339						X					\$ 30,000
453-203	Ford	F-150	2011	64,323				X								\$ 22,500
453-239	John Deere	Utility Cart	2005		1,901											\$ 30,000
453-241	Chevrolet	C3500	2013	5,513			X									\$ 30,000
453-317	Ford	F350	2016	3,148				X								
453-280	Chevrolet	Silverado	2002	123,715		A				X						
453-355	John Deere	Utility cart	2018		590		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	2023	2024	2025	2026	2027 or after
HART																
015-047	Ford	E-350	2017	101,185					X					\$	90,000	
015-045	Ford	E-450	2016	140,415					X					\$	90,000	
015-046	Ford	E-450	2017	143,543					X							
015-382	Nissan	Frontier	2019	6,903			X						\$	90,000		
015-048	Ford	SENT 2	2019	75,601			X									
015-049	Ford	SENT 2	2019	82,440			X									\$ 90,000
015-050	Ford	SENT 2	2019	69,407			X									\$ 90,000
015-051	Ford	SENT 2	2019	81,035			X									\$ 90,000
015-391	Dodge	Ram 1500	2019	3,130			X									\$ 30,000
015-52	Ford	Allstar	2021	14,805			X									\$ 80,000
015-436	Ford	F150	2022	215			X									
Total HART Fund												\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 380,000
Sanitation Collections																
344-004	Sterling	Roll-off	2001	46,765					X							\$ 150,000
344-005	Sterling	SC7000	2002	109,900							X			\$	170,000	
344-176	Freightliner		2010	104,554					X				\$	170,000		
344-188	Freightliner		2011	89,820					X							\$ 170,000
344-244	Freightliner		2013	75,061				X								\$ 170,000
344-261	Freightliner		2014	70,154				X								\$ 170,000
344-309	Freightliner		2016	52,892			X									\$ 170,000
344-362	Freightliner	M2106	2018	41,558			X									\$ 170,000
Landfill																
345-006	Caterpillar	D-6	1986						X							\$ 345,000
345-007	Ford	Flush	1986		21,913	B					X					\$ 475,000
345-014	Caterpillar	Scraper	1992	41,771					X							\$ 25,000
345-016	Kubota	Tractor	2003		5,107				X							\$ 20,500
345-128	Ford	F-150	2008		1,913				X							\$ 30,000
345-174	Caterpillar	416B	1996	35,058		A					X					
345-227	Caterpillar	953D	2012		4,205	A		X								
345-236	Ford	F-150	2013		9,454			X								\$ 30,000
345-389	Case	MW24C	1984	78,039		A										
345-397	Ford	F250	2003		1,572	A										
Military	Akerman	Material Handler		224,811		A				X						
Total Sanitation Fund												\$ 170,000	\$ -	\$ 170,000	\$ -	\$ 1,895,500
Grand Total																
												\$ 1,457,000	\$ 580,000	\$ 1,083,000	\$ 400,000	\$ 14,648,360

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.