

FISCAL YEAR

2024

BUDGET



Betty Smithhart Photography



SECTION A

INTRODUCTORY

City of Henderson, Kentucky

Fiscal 2024 Budget

Mayor

Bradley S. Staton

City Commissioners

Robert N. Pruitt

Rodney Thomas

Austin P. Vowels

Nicholas E. Whitt

City Manager

William “Buzzy” Newman, Jr.

Assistant City Manager

Heath A. Cox

Finance Director

Robert Gunter

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City of Henderson, KY

Fiscal 2024 Budget

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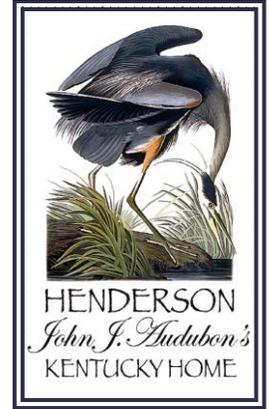
Bradley S. Staton, Mayor

Commissioners:
Robert N. Pruitt
Rodney Thomas
Austin P. Vowels
Nicholas E. Whitt

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
Holli Blanford, Public Information Officer



May 9, 2023

Mayor Bradley S. Staton
Commissioner Robert N. Pruitt
Commissioner Rodney Thomas
Commissioner Austin P. Vowels
Commissioner Nicholas E. Whitt

Board Members:

RE: Executive Summary – Fiscal 2024 Operating Budget

I am pleased to submit to you the fiscal year 2024 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 \$117,356,000 which is an increase of \$2,571,000 or 2.2% from the amended fiscal 2023 budget of \$114,785,000. The increase was a combination of a \$800,000 increase in the General Fund and a \$1.8 million increase in the Bond Fund.

The total fund balance reflected in the audit on June 30, 2022 for the General Fund was approximately \$16.7 million. The Finance Director has projected that the current fiscal year will conclude with General Fund revenues exceeding expenses by \$1.5 million. With this projection, the fund balance for the General Fund should be approximately \$18.2 million as of June 30, 2023.

I am recommending that \$2.3 million or 12.6% of the fund balance be re-appropriated in the fiscal 2024 budget. If all \$2.3 million is needed, the ending fund balance on June 30, 2024 will be \$15.9 million. That will represent 41.1% of the fiscal 2024 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 2024 budget continues to conform to program requirements and will be submitting it to GFOA to determine the eligibility fiscal 2024 for another award. All Department Directors and staff are recognized for their contributions to this effort.

Organization-wide strategic goals and strategies:

On January 17, 2023, each member of the Board of Commissioners presented their top five goals for the next two years that will improve the quality of life in Henderson. Several of these will impact the City for the long-term. They are summarized below:

- East End Development/Revitalization
- Assistance to Businesses
- Affordable Housing
- Employee Pay/Benefits and Recruitment
- Sports Complex
- US 41 Improvements

It was my intent to address several of these goals in the Fiscal 2024 Budget. We have included \$300,000 in funding in our special projects account to improve the East End. The budget provides the balance for the construction of Barret Blvd. that will add 300+ housing units. We have adjusted the pay scale in two ways, first everyone will receive a 1.5% cost of living adjustment. The second, is that all non-hazardous employees will move up one grade. This could mean an additional 1.5%-5.9% increase with the biggest impact on the low end. This adjustment is on top of the 3% given in January. The health insurance contributions did not increase and will be the same as last year. There is \$13.2 million for the sports complex which will finish Phase 1. The fiscal 2024 budget includes \$4 million for new roads and sidewalks.

Short Term Factors:

There were a few pressing issues that were taken into consideration when preparing the fiscal 2024 budget:

- The number one issue that we have faced is the filling vacant positions. As of May 4th there were 40 vacancies that included 24 regular fulltime positions.
- Even though it has slowed, inflation is still a major concern especially with salaries.
- Due to continued supply chain issues, obtaining capital like vehicles and equipment is very difficult.
- Inflation costs related to construction continue to overwhelm us.

Priorities and Issues for the Upcoming Year:

Our priorities and issues have not changed much from the prior year.

- Begin natural gas service to Pratt Industries, the system's largest customer by a wide margin.
- Start construction for the fire department's Station #1 replacement.
- Complete construction of Phase 1 for the sports complex.
- Identify additional locations for housing to address shortages.
- Make a concerted effort to mill and then overlay 12 streets.

Priorities and Issues for the Following Year:

Delaying capital improvements for fiscal 2024 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 concern. The average cost for vehicles and heavy equipment are estimated to be over \$1.1 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.

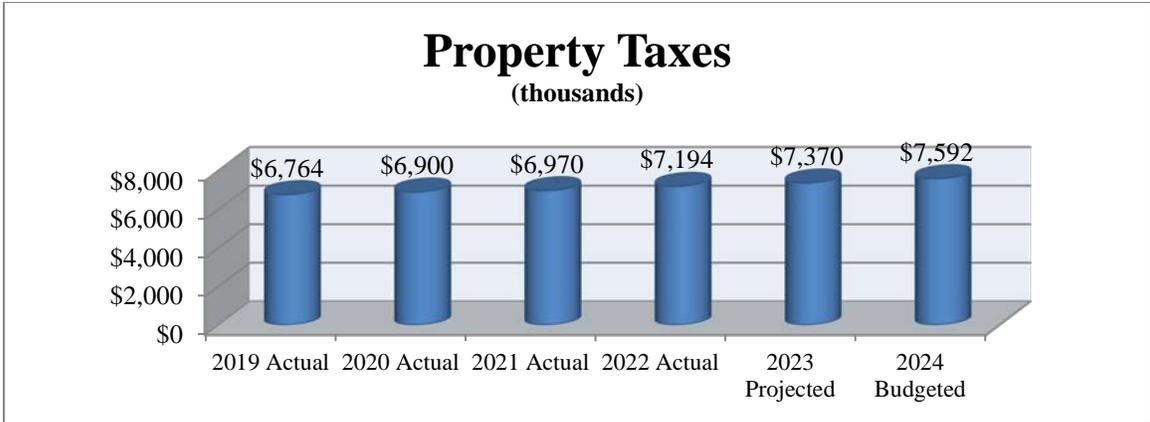
Budgetary Trends:

As in previous years, it is our practice to budget revenues conservatively but budget expenses at the maximum. This approach allows us to add projects, capital purchases, and new endeavors when actual revenues exceed budgeted revenue. This prevents us from getting ahead of ourselves without the funding to finish a new project. The overall revenue trend has been positive due to the strength of the local economy. However, that has also led to an overall increase in expenses due to inflationary pressures.

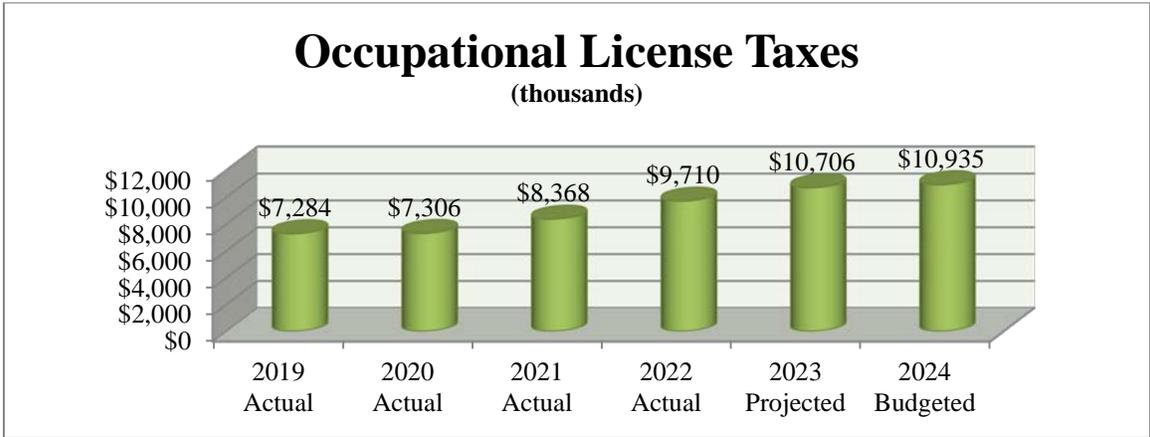
General Fund Revenue Summary:

Revenues are set at \$36,330,000 for fiscal year 2023. This compares to \$33,550,000 in budgeted revenue for the amended fiscal 2023 budget which is an increase of \$2,780,000 or 8.3%. Occupational taxes when compared to the 2023 budget are expected to increase \$1,386,300 (14.5%). However, when compared to the 2023 actual projection, the increase is only \$232,400 or 2.2%. When compared to 2023 projections, total revenue is expected to decrease by \$310,000 and is due to a very conservative approach to budgeting.

Early projections provided by the PVA office indicates that the total value of all taxable property will increase by \$56.6 million. The chart below reflects the property tax revenue since fiscal 2019 for the General Fund net of the annual discount and average collection rate of 98.6%.

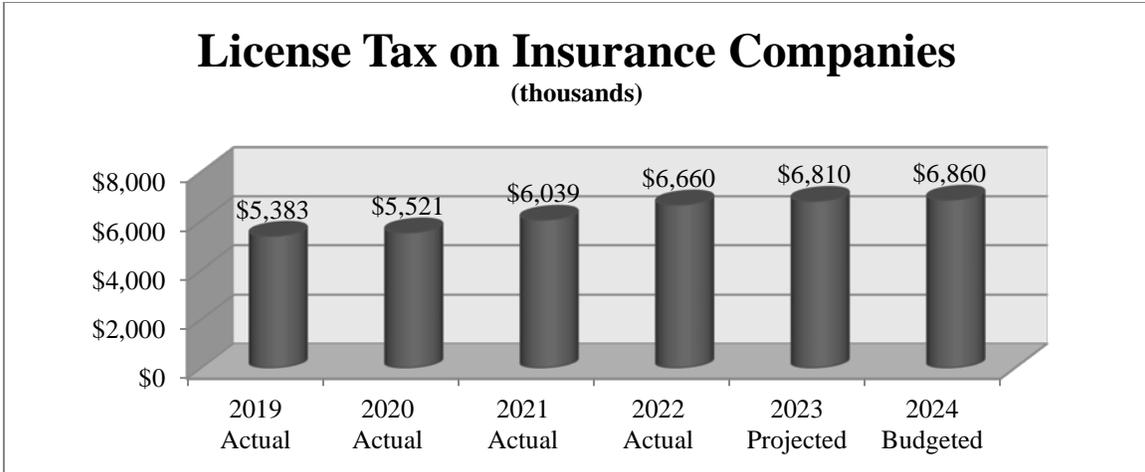


For fiscal 2024, the occupational taxes will reflect a rate of 1.65% that became effective January 1, 2023. This is an increase from the rate of 1.49% set in 2019. We are expecting this group of taxes to increase a conservative 2.2% over fiscal 2023 actual. Part of the increase over fiscal 2023 is due to the increase in the rate. The City has benefited from a sizable contractor workforce at Pratt Paper construction site. We are still 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 2019 for the General Fund.



The last leg of the tax tripod is the license tax on insurance companies. As noted below, it has seen a steady increase since 2019. 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 2024 budget of \$6.86 million is up \$344,900 or 5.3% over the 2023 budget and nearly \$50,000 over the 2023 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 \$38,630,000 which is an increase of \$768,000 or 2% from the \$37,862,000 that was approved in the amended fiscal 2023 budget. As reflected in the summary on page B-61, the major driver for the increase is personnel services which have a 7.1% increase. The personnel category includes the cost of living, merit, health insurance, and pension increase. More detail on the personnel services is provided below.

The capital expenditures decreased \$1.5 million from fiscal 2023. Fiscal 2023 included the fire apparatus purchase of \$700,000 and a street sweeper in the amount of \$302,000. The fiscal 2024 General Fund budget includes several vehicles and small equipment purchases.

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. I am requesting 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 the services category of the General Fund which will increase by 20.3% or \$718,000. Most of the increase is related to contractual services

which is up \$449,290. Some of this is related to our mowing contract but \$314,000 is due to the contractor that is reading our utility meters. Since we have been unable to attract and retain meter readers, we had to go outside for this service. This is reimbursed by the three utilities and has enticed them to expediate the installation of the ERTs or electronic meter reading.

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 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 increases, training opportunities, new facilities, and technology improvements.

Personnel expenses are approximately 65.1% of the fiscal 2024 budget. By excluding transfers to other funds, personnel expenses make up 75.6% of the budget.

A 1.5% cost of living adjustment (COLA) salary increase is recommended for each employee of the City. Each non-hazardous employee will also move up one pay grade. Depending on pay grade, years of service, and position in grade, this could equate to an additional 5.9% pay increase. These increases, upon their approval, will take effect the pay period beginning June 26, 2023, for the paycheck dated July 14, 2023. Non-hazardous employees will also be considered for merit salary adjustments based on their annual performance reviews during the 2024 fiscal year. I am recommending that the maximum merit increase be 2.0%. It also needs to be mentioned again that the Board granted a 3% COLA on January 1, 2023 for all non-hazardous employees.

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 in fiscal 2024, and received either a 3%, 4%, or 5% increase at their last annual performance review in fiscal 2023 will qualify to receive a 3%, 4%, or 5% increase in fiscal year 2025. The pay scale for hazardous employees has also adjusted by 1.5%. The hazardous employees received a \$5,000 pay increase effective January 1, 2023.

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

Reductions:

Finance – eliminate three (3) meter readers

Police – eliminate one (1) parking enforcement officer

Additions:

Finance – parking enforcement/occ. tax representative

Parks – sports complex manager

Parks – facilities maintenance worker

Temporaries due to pending retirements:

City Clerk

Human Resources Director

Engineer

Finance Director

Title and Grade Reclassifications:

City Manager's Administrative Secretary new title Executive Assistant from 15 to 18.

Legal Secretary from 16 to 18.

Meter Reader from 9 to 10.

Utilities Servicer from 13 to 14.

Benefits Coordinator from 15 to 18.

HR Generalist from 14 to 15.

Police dept Office Assistant new title Police Clerk from 8 to 9

Communications Officer (1 FTE only) new title Communications Officer TAC from 14 to 16.

Grounds Maintenance Worker (2 FTE only) new title Grounds Maintenance Worker II from 6 to 7.

Gas Servicer from 14 to 15

Codes' Office Assistant new title Secretary from 8 to 10.

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 2024 budget includes a wide range of capital projects with a grand total of nearly \$22.2 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 \$1.2 million in capital will come from the 2020A bond proceeds and another \$12.6 million from future bonds. The sports complex budget for next year is \$13.2 million.

Other major projects in the next fiscal year will be the construction for fire station #1, Green River Rd. sidewalks, and Wathen Lane Rd.

Some highlights of other initiatives are as follows:

Public Safety:

- 2 – administrative/staff vehicles.
- 2 – police pursuit vehicles

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.
- Renewal of Window licenses
- 4 – Juniper network switches

Public Works Initiatives:

- Hydraulic lift equipment trailer
- New 1-ton dump truck
- 2 - New service trucks
- Automated sanitation truck
- 30,000 lb. drive-on lift
- Repave several different sections of streets

Parks and Recreation:

- Utility vehicle
- Various machinery and tools for the new sports complex

Gas System Initiatives:

- Quad cab pickup
- Administrative pickup
- Continue the installation of electronic receiver transmitter meters. This project will eventually eliminate the need for human meter readers.

Other departments:

- Purchase of two buses for HART.
- Green River Road sidewalks
- Widening of Wathen Lane road improvements
- Paving at the two cemeteries and various parks

Quasi-Governmental and Joint Funded Budget Requests:

Shown within the Non-Departmental budget on page C-49 of the budget are requests received from quasi-governmental and joint funded agencies. A summary of each request is as follows:

Planning Commission – The budget request of \$416,380 represents an increase of 9.3% increase over the prior year. As with fiscal 2023, the commission will keep all unspent 2023 funding instead of returning it to the City and County.

Ambulance Service – The 2023 budget request of \$65,000 is on par with the 2023 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.

Henderson Tourism – The budget for this transfer will be \$37,700 which will match the approved 2023 budget. This includes the new agreement with the Tourism Commission.

Disaster and Emergency Services- The budget request of \$89,140 represents an increase of \$23,440. The increase is related to a new assistant to the EMA director. The Emergency Management Director is 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 \$172,230 which is \$50,120 less than the budget for 2023. 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 \$45,000 in the General Fund. The remaining \$10,000 of the City’s \$55,000 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.

Human Relations – The budget appropriation of \$42,950 will represent the General Fund’s contribution to the Commission. This represents an increase of 1.4% increase over the prior year and 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 2024 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-106. 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 and Pickleball Club for fiscal 2024 for programming. Funding will be withheld until all contracts, commitments, and obligations are completed.

Gas Fund

Gas Fund expenses are proposed at \$22,540,000, a decrease of \$4,411,000 or 16.4% from fiscal 2023. The decrease is primarily attributable to a sizable decrease in capital expenditures for Pratt Paper. Capital expenses decreased \$3.5 million. Another contributor is lower wholesale natural gas prices.

The anticipated expense for natural gas is \$16,000,000 which is a decrease of \$1,050,000 or 6.2% from the amended budget of \$17,050,000. Of course, this is all based on market conditions that are beyond our control.

Our Gas System Director and his staff monitor these prices on a frequent basis and has kept me informed of the swings in prices. Mr. Clayton will also make recommendations on what amount of the fund's purchases should be hedged to prevent wild swings in costs. For informational purposes, the current amount proposed for natural gas purchases is 60% 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.

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 \$2,162,000, which is a decrease of \$3,000 or 0.1% from the amended fiscal 2023 budget. Concrete repairs and asphalt street overlay again are budgeted at a total of \$1 million. We have received our notice of Municipal Road Aid in the amount of \$623,907; however, 3% will be withheld by the KYTC and placed in an emergency fund. The budget reflects the net of \$605,000.

For fiscal 2024, \$600,000 in asphalt street overlay has been included in the proposed budget. The schedule of streets can be found on page C-150. 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 \$1,840,000, an increase of \$162,000. The increase is primarily attributable to an increase in capital of \$190,000. The capital purchase for fiscal 2024 includes two buses to replace two older vehicles. Using Federal, State, and toll credits, this will only require 10% local funding.

Federal and State grants are projected to provide \$1,260,600 in fiscal 2024, or 68.5% of the total funding. Fare box revenue is projected at \$19,000, 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 \$4,838,000 compared to \$5,266,000 in the amended fiscal year 2023 budget.

Fiscal 2023 included the purchase of the residential carts that each customer will use with the automated tipping system. We are still seeing a sizable increase in the transfer station traffic and attribute that to our reasonable gate rate.

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. The rate is scheduled to increase by \$1 per year over the next five years for in-county customers.

Expenses decreased by \$428,000 or 8.1% with a reduction in binds of \$771,000 offset by an increase in vehicles of \$105,000. Capital expenditures include a new automated loading truck that will cost an estimated \$275,000. There is \$288,750 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 has helped 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 51.3% 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.

The expenses include \$170,000 for the Motorola maintenance contract and \$80,000 for the annual maintenance for the dispatch system. For fiscal 2024, I am requesting that the Board consider increasing the 911 fees on the water bills. As cost to acquire, maintenance, and repair increase, we need to make sure that the revenue keeps up. It has been a practice in the past to help mitigate the increase, the fee has been raised gradually over several years.

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 2024 budget is proposed at \$586,000, an increase of \$29,000 or 5.2% compared to fiscal 2023. Much of the increase is related to increases in contractual mowing service which increased \$23,000.

Sales and services make up the operating revenue of \$298,000 for the Cemetery Fund. A transfer from the General Fund in the amount of \$288,000 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 \$680,000, a decrease of \$104,000 from last year. Fiscal 2024 is based on new funds from the U.S. Department of Housing and Urban Development and any balance carried forward from fiscal 2023.

Expenditures of \$680,000 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 \$9,256,000 in fiscal year 2024. This is an increase of 7.1% from fiscal 2023. The budget includes a 3% inflation factor and includes the additional 9 employees that will be hired by HMPL for the fiber-to-home project. Expenditures include nearly \$7.5 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 requirements, the employee will receive a discount off their selected health insurance premium equal to a 20% discount off the employee-only premium. This will be an annual savings of \$107.40 for the core plan and \$147.72 for the buy-up plan.

Our contract with Deaconess for the off-site clinics started in October 2020. We are encouraged by the continued results. As of March 2023, the off-site clinics provided 7,049 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 \$20,268 per employee per year. Based upon estimated expenses for fiscal 2024, the employee contributions of \$537,000, will be 5.6% of the revenue sources for the plan which is down from the 6% share in fiscal year 2023. 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 \$15,000 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 had been an increase in the use of the HRA funds in the prior years; however, the plan has seen the usage level off the past two fiscal years. The anticipated funding for fiscal 2024 is the same as fiscal 2023. The employer contribution to an employee's HRA ended 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 \$322 per month for health insurance costs. I am proposing that the monthly reimbursement for supplemental health insurance be increased to \$338 or 5% effective July 1, 2023. I am also proposing that the annual limit for those retirees that are not of Medicare age be increased from \$7,050 to \$7,400. The maximum exposure of these increases is approximately \$3,422.

Construction Fund

The Construction Fund reflects many of the infrastructure initiatives that City will address next year. The Fund has a total budget of \$25.6 million which is an increase of \$4.4 million or 20.6% from the amended fiscal 2023 budget. This fund includes the projects funded by federal and state grants. These projects include sidewalks on Green River Road and the Wathen Lane road improvements. The projects require a local match so there is \$941,000 that will be transferred from the General Fund when needed.

The budget includes \$2.9 million to start the construction of a new Station #1 for the fire department. The largest portion of the budget is the \$13.2 million for the sports complex. Both are multi-year projects and will use funding provided by the 2020A and 2023B 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 2023B bond proceeds.

Bond Fund

The Bond Fund reflects the payment of obligations that are due during the fiscal year. There is a 26.7% increase from the amended prior year. Fiscal 2024 includes the 2022A and 2023A bonds which were issued on behalf of HWU and HMPL. As reflected on page B-29, the General Fund's share of outstanding bonds and interest net of HWU and HMP&L is a very manageable \$13.5 million. The General Fund's share of 2024 debt is set at \$1,062,000. The City and HWU are planning to issue additional debt in August for various projects. The budget will be amended once those bonds are issued. 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:

It is difficult to contain my excitement about the future of Henderson. There is a vibe and enthusiasm from all areas of the community. Our peers in Kentucky and the surrounding area have taken notice of what is happening here. Anyone that has driven past the Pratt construction site can attest to the scope of this project and the impact it is having now and the impact it will have on our city for the many decades. A few of our other corporate partners have expanded operations. We look forward to other announcements about future projects.

With the recent start of construction of the interchanges for Interstate 69, this key infrastructure project is finally a reality. Add in the new sports complex, residential development on Barret Blvd., fire station, road projects, we will be extremely busy over the next 12-15 months.

All three utilities have major projects that include new administration and plant facilities, system improvements for Pratt, electronic meter reading installations, 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 sense of community pride that we have in Henderson. This will include both residential and commercial developments with the hope to make Henderson the place to live and raise a family.

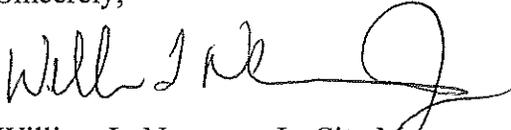
As with every year, a tremendous amount of time and effort is put into the study and inquiry prior to submitting this recommendation to you. The preparation of the budget and the approval by the Board of Commissioners can be the most important single activity that takes place during any year.

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 2024 Budget began in the finance department in January 2023. 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 continues until June 30, 2024. And finally, the finance department will be responsible for preparing a final comprehensive report for fiscal 2024 that will be presented to the Board in December 2024.

Sincerely,

A handwritten signature in black ink, appearing to read "William L. Newman, Jr.", with a large, 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 15th 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, paper 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. Members of very active Friends of Audubon State Park organization recently acquired and added more than 600 acres to the park that expanded its habitat range from upland forest to wetlands sloughs. The wetlands addition contains an accessible boardwalk trail with plans for trail expansions. 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 is steadily being 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 four other major summer music festivals: SummerFest in May, PorchFest in June, The Sandy Lee Watkins Songwriters Festival in July and the Bluegrass in the Park Folklife Festival in August. 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 HCHS Culinary Program won back-to-back state championships in 2021 and 2022, and in 2021 won both U.S. regional and national titles. 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 2021 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. Ellis Park was re-acquired by Churchill Downs Incorporated in 2022.

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.

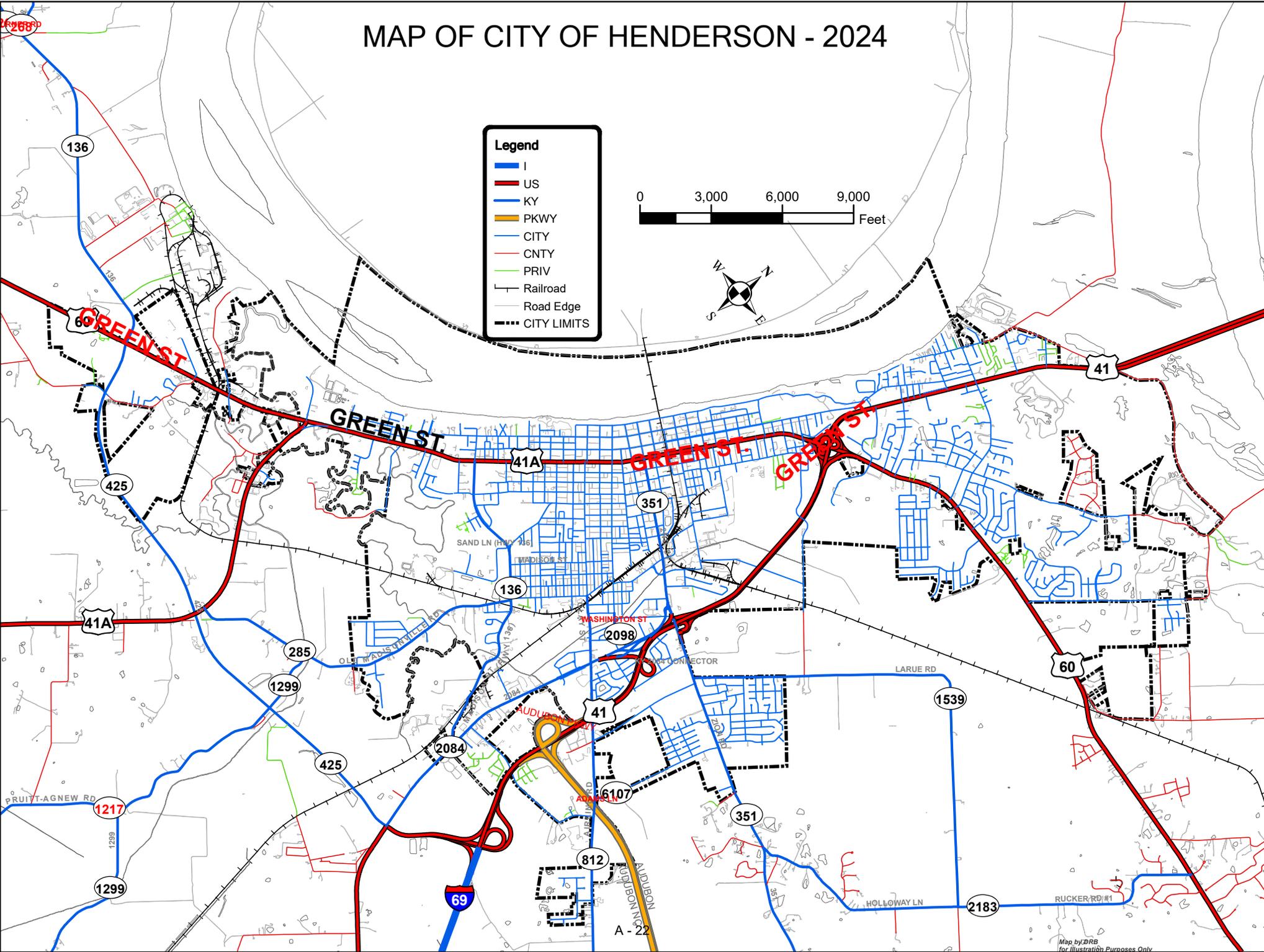
Demographics

- Estimated population 27,716
 - Percent Male 47.5%
 - Percent Female 52.5%
 - Race 82.6% White, 10.7% Black or African American, Other 6.7%
 - Owner-occupied housing unit 51.6%
 - Median value of owner-occupied housing unit \$119,800
 - Households 12,060
 - Population per square mile 1,736.7
 - High school graduate or higher 85.6%
 - Bachelor’s degree or higher 17.6%
 - Percentage in civilian labor force 55.4%
 - Total retail sales (\$1,000s) \$631,009
 - Medium household income \$40,360
- Source: U.S. Census Bureau

MAP OF CITY OF HENDERSON - 2024

Legend

- I (Interstate)
- US (US Highway)
- KY (Kentucky State Road)
- PKWY (Parkway)
- CITY (City Street)
- CNTY (County Road)
- PRIV (Private Road)
- Railroad
- Road Edge
- CITY LIMITS



A-22

Map by ZDRB
for Illustration Purposes Only

**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
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%
2022	27,716	1,118,618	40,360	39.8	7,034	4.1%

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									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Administration	24.00	23.00	22.00	23.00	23.00	21.50	21.50	20.50	21.00	21.00
Finance	33.00	33.00	32.00	28.00 a)	28.00	27.00	27.00	26.00	26.00	28.00
Information Technology				6.00 a)	6.00	6.00	6.00	6.00	6.00	6.00
Police										
Officers	60.75	61.75	61.75	61.75	61.75	61.75	61.75	61.00	61.00	61.00
Civilians	8.00	8.00	8.00	8.00	8.00	8.00	9.00	9.00	10.00	10.75
Emergency Communications										
9-1-1 Communications	15.25	15.25	15.25	16.25	16.25	16.25	16.25	16.00	16.00	16.25
Fire										
Firefighters	58.00	60.00	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	14.00	14.00	14.00	14.00	14.00	14.00	12.00	12.00	12.00
Mass Transit	14.00	14.00	14.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
Gas System	27.00	26.00	26.00	26.00	26.00	26.00	25.00	25.00	25.00	26.00
Sanitation	18.50	18.50	18.50	18.50	18.50	18.50	18.50	17.50	15.50	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	36.50	36.50	37.00	37.00	34.00	33.50	33.50
TOTAL	313.00	315.00	313.00	317.00	317.00	315.00	315.00	306.00	305.00	309.00

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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public Way Improvement (in miles)										
Asphalt streets	120	120	120	120	99.20	99.20	99.20	99.20	99.20	99.20
Concrete streets	-	-	-	-	19.94	19.94	19.94	19.94	19.94	19.94
City sidewalks	73	73	73	73	92.32	92.32	92.32	92.32	92.32	92.32
State sidewalks	-	-	-	-	12.82	12.82	12.82	12.82	12.82	12.82
Private sidewalks	-	-	-	-	5.98	5.98	5.98	5.98	5.98	5.98
Walking trails	-	-	-	-	2.02	2.02	2.02	2.02	2.02	2.02
Bike path	-	-	-	-	0.74	0.74	0.74	0.74	0.74	0.74
Cart path	-	-	-	-	0.71	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	5,055.18
CDD - City Residents	-	-	-	-	1,909.52	1,826.18	1,832.60	2,340.09	1,584.60	1,107.28
CDD - City Government	-	-	-	-	2,112.29	541.37	680.42	923.69	987.69	939.23
CDD - County Residents	-	-	-	-	1,881.90	1,014.93	900.91	1,228.47	2,213.56	668.50
CDD - County Government	-	-	-	-	276.55	44.11	631.92	1,276.24	8.80	39.23
CDD - Other	-	-	-	-	645.70	103.77	319.30	161.02	565.29	313.10
CDD - Total	20,376	18,135	19,294	13,535	14,088.24	6,251.28	7,359.42	10,699.64	8,526.50	8,122.52
Transfer Station Operations (in tons) (a)										
Solid Waste - Commercial	-	-	-	-	21,339.64	16,790.09	19,679.77	20,295.44	21,975.35	30,996.70
Solid Waste - City Residents	-	-	-	-	1,302.26	1,200.84	849.56	1,118.62	1,892.10	2,281.30
Solid Waste - City Government	-	-	-	-	11,343.67	11,300.38	11,588.96	11,880.04	12,659.38	11,797.24
Solid Waste - County Residents	-	-	-	-	1,239.65	1,278.31	1,355.75	1,507.65	2,101.70	1,610.08
Solid Waste - County Government	-	-	-	-	102.46	107.65	122.40	184.84	128.48	69.89
Solid Waste - Other	-	-	-	-	519.62	713.31	982.22	779.64	920.58	864.11
Solid Waste - Total	24,897	30,823	27,925	35,667	35,847.30	31,390.58	34,578.66	35,766.23	39,677.59	47,619.32
Electric System										
Miles of transmission and primary distribution	208	208	208	209	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	253	254	255	255	255	255	256	259	258	259
Miles of service lines	139	140	139	139	139	139	139	139	139	142
Number of meters	9,421	9,391	9,392	9,367	9,378	9,347	9,346	9,417	9,341	9,504
Parks and Recreation										
Park acreage	231.7	231.7	231.7	232.0	232.0	232.0	232.0	320.0	320.0	320.0
Cemetery acreage	70	70	70	70	70	70	70	70	70	70
Baseball fields	16	10	10	10	10	10	10	10	10	10
Softball fields	-	6	6	6	6	6	6	6	6	6
Playgrounds	10	10	11	12	15	15	15	16	16	16

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

Function / Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Tennis courts (a)	14	14	12	12	12	12	12	12	12	12
Rental Facilities	3	1	1	1	1	1	1	2	2	2
Rental Shelters	-	2	2	2	2	2	32	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	18	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	2	2	2	2	2	2
Walking trails	2	2	3	3	3	3	3	3	4	4
Basketball courts	4	4	4	4	4	4	4	4	4	4
Skate parks (b)	1	1	2	2	2	2	2	2	2	2
Dog runs	-	-	1	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	1
Pickleball Courts	-	-	-	-	-	-	-	3	7	7

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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Police										
Physical arrests	2,951	3,054	4,138	3,537	2,542	2,073	2,938	1,404	2,363	2,370
Traffic violations	3,505	2,889	3,596	3,203	1,629	1,169	1,289	1,631	2,984	3,838
Parking violations	4,137	4,307	4,565	2,517	4,551	4,426	4,454	2,343	2,315	1,755
Calls for service	17,454	17,519	17,928	18,080	21,540	26,012	31,106	27,404	30,923	28,444
911 Dispatch Center (a)										
911 Emergency calls	-	-	-	-	-	-	-	32,797	31,248	30,569
Administrative calls	-	-	-	-	-	-	-	34,194	34,989	33,316
Text to 911	-	-	-	-	-	-	-	-	69	123
Total calls	-	-	-	-	-	-	-	66,991	66,306	64,008
Fire										
Fire	140	137	131	128	114	137	111	158	123	134
Overpressure Rupture, Explosion, Overheat	8	13	14	16	19	13	13	18	22	10
Rescue & Emergency Medical Service	1,757	1,736	1,769	1,741	1,950	1,882	2,210	2,058	2,438	2,901
Hazardous Condition (No Fire)	147	171	163	167	187	195	167	151	168	193
Service Call	64	73	57	79	94	88	148	302	168	163
Good Intent Call	140	166	173	176	158	185	207	277	274	241
False Alarm & False Call	198	292	269	273	272	291	261	263	296	368
Severe Weather & Natural Disaster	1	2	4	1	2	1	1	2	2	2
Special Incident Type	5	7	5	8	2	14	6	10	8	17
Number of inspections performed	749	712	602	738	632	550	330	75	250	557
Mass Transit										
Number of routes	5	5	5	5	5	5	5	5	5	5
Fixed Route Passengers	137,359	134,966	130,530	123,865	121,455	110,975	107,282	89,428	48,666	49,870
Para transit Passengers	15,339	14,020	12,804	12,302	11,439	11,018	11,976	8,446	7,602	8,449
Wheelchair Usage	6,601	6,837	6,524	6,109	9,022	6,733	4,184	3,474	3,135	2,813
Miles of Service	221,955	219,964	214,648	210,012	212,126	196,883	202,266	184,530	175,292	170,461

Source: Applicable Departments

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

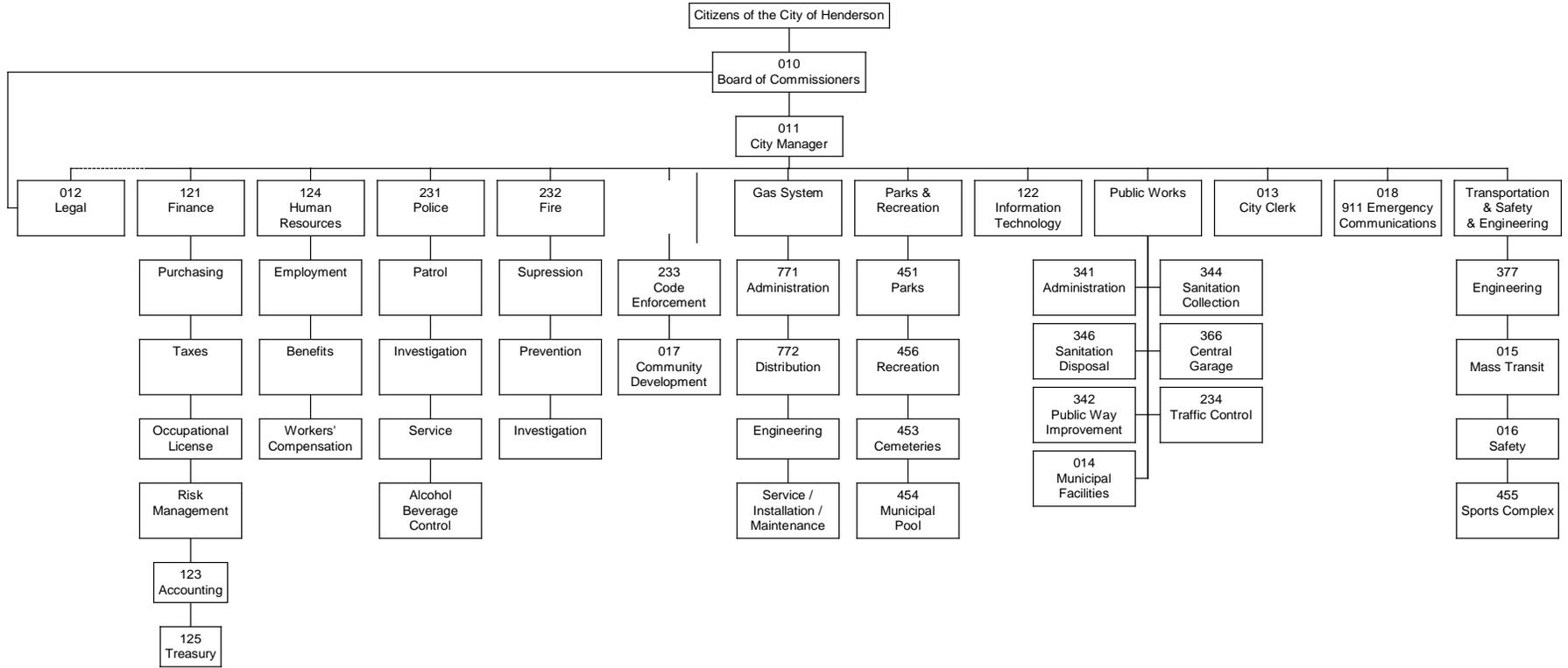
Directory of City Staff

City Manager	William “Buzzy” Newman, Jr.
Asst. City Manager	Heath A. Cox
City Attorney	Dawn S. Kelsey
City Clerk	Maree Collins
Public Information Officer	Holli Blanford

Departments

Emergency Communications	Jordan Webb, Director
Finance Department	Robert Gunter, Director
Fire Department	Joshua Dixon , 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 2024

- ❖ March 3, 2023 Budget packets are sent to department heads

Letters go out to outside agencies and Quasi-Governmental agencies for their requests
- ❖ March 10, 2023 Letters go out to sport agencies for their requests
- ❖ March 24, 2023 Job/Pay reclassifications due back
- ❖ April 3, 2023 Outside agencies applications are due
- ❖ April 7, 2023 Departmental budgets are returned to finance department
- ❖ April 11, 2023 Outside Agency Ad-Hoc Committee meeting
- ❖ April 14, 2023 Sport Agencies applications are due
Quasi-Governmental applications are due
- ❖ April 25, 2023 Regular commission meeting: agency hearing / appeals
- ❖ May 9, 2023 Deliver proposed budget to Board of Commissioners
- ❖ May 16, 2023 Commission work session: discuss budget
- ❖ May 23, 2023 Regular commission meeting: first reading of budget and public hearing on municipal aid and LGEA funds
- ❖ June 13, 2023 Regular commission meeting: second reading of budget

City of Henderson, KY Fiscal 2024 Budget Review

Tuesday, May 16, 2023

- 1:00 PM - 1:15 PM City Manager's Remarks
- 1:15 PM - 1:30 PM Revenue Discussion
- 1:30 PM - 1:45 PM Administration Department
- 1:45 PM - 1:55 PM Finance Department
- 1:55 PM - 2:10 PM Fire Department
- 2:10 PM - 2:25 PM Parks and Recreation Department
- 2:25 PM - 2:40 PM Police Department
- 2:40 PM - 2:55 PM Break
- 2:55 PM - 3:10 PM Public Works Department
- 3:10 PM - 3:20 PM Information Technology Department
- 3:20 PM - 3:35 PM Gas Department
- 3:35 PM - 3:50 PM Emergency Communication Department
- 3:50 PM - 4:00 PM Closing Comments and Questions

114 CITY OF HENDERSON – ORDINANCE BOOK

Record of Ordinances of Meetings in 2023

ORDINANCE NO. 14-23

ORDINANCE ADOPTING BUDGET AND APPROPRIATION ORDINANCE FOR THE 2023-2024 FISCAL YEAR

SUMMARY: BUDGET AND APPROPRIATION ORDINANCE FOR THE FISCAL YEAR COMMENCING JULY 1, 2023, AND ENDING JUNE 30, 2024, FOR THE CITY OF HENDERSON, KENTUCKY

WHEREAS, the City Manager has prepared a proposed Annual Budget for fiscal year commencing July 1, 2023, and ending June 30, 2024, 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 2024 BUDGET</u> <u>APPROPRIATION</u>
<u>GENERAL FUND</u>	
GENERAL FUND EXPENDITURE TOTAL	\$ 33,461,000
TRANSFER TO PWI	1,410,000
TRANSFER TO MASS TRANSIT	556,000
TRANSFER TO CONSTRUCTION FUND	941,000
TRANSFER TO EMERGENCY COMM.	676,000
TRANSFER TO POLICE/FIRE PENSION	333,000
TRANSFER TO CIVIL SERVICE PENSION	74,000
TRANSFER TO CEMETERY	288,000
TRANSFER TO BOND FUND	1,061,000
TOTAL GENERAL FUND	<u>\$ 38,800,000</u>

PUBLICATION DATE: 06/20/2023

FIRST READ: 05/23/2023
SECOND READ: 06/13/2023

ORDINANCE NO. 14-23

CITY OF HENDERSON – ORDINANCE BOOK 115

Record of Ordinances of Meetings in 2023

ORDINANCE NO. 14-23 CONT.)

NATURAL GAS FUND	\$ 22,544,000
HEALTH REIMBURSEMENT ARRANGE.	250,000
CIVIL SERVICE PENSION FUND	80,000
POLICE & FIRE PENSION FUND	333,000
CEMETERY FUND	586,000
HEALTH INSURANCE FUND	9,256,000
BOND FUND	8,330,000
PUBLIC WAY IMPROVEMENT FUND	2,162,000
CONSTRUCTION FUND	25,614,000
HART OPERATING FUND	1,840,000
SANITATION FUND	4,841,000
EMERGENCY COMMUNICATIONS FUND	1,851,000
TOURISM COMMISSION FUND	265,000
COMMUNITY DEVELOPMENT FUND	680,000
POLICE INVESTIGATION FUND	102,000

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 an additional one (1) firefighter when it is deemed necessary by the Fire Chief and the City Manager due to the length of training necessary for this position.

6. 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.

7. This Ordinance shall be effective as of July 1, 2023.

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

116 CITY OF HENDERSON – ORDINANCE BOOK

Record of Ordinances of Meetings in 2023

ORDINANCE NO. 14-23 CONT.)

On roll call the vote stood:

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

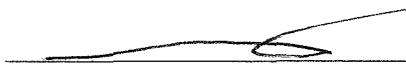
WHEREUPON, Mayor Staton declared the ordinance adopted on first reading and ordered that it be presented for second reading at a regular meeting of the Board of Commissioners.

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

WHEREUPON, the vote was called, on roll call the vote stood:

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

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



Bradley S. Staton, Mayor

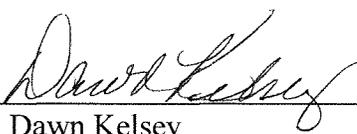
Date: June 13, 2023

ATTEST:



Maree Collins, CKMC
City Clerk

**APPROVED AS TO FORM AND
LEGALITY THIS 18TH DAY OF
MAY 2023.**

By: 

Dawn 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.

General Obligation Bonds – Series 2022A

During the year ended June 30, 2023, the City issued \$9,540,000 non-taxable bonds for the purposes of (i) financing the costs of the acquisition, construction, installation, and equipping of (a) new municipal water, sanitary sewer, and storm sewer improvements and additions comprising a new Raw Water Intake and Raw Water Pipeline to be constructed on the Green River, at a point near Sebree, Kentucky, with a capacity of at least 8,000,000 gallons per day, (b) improvements to the System to provide enhanced water and wastewater service to industrial areas of the City, and (c) renovations to an existing building purchased by the City and planned for use as a new Systems Operation Center (SOC) for the Henderson Water Utility (the “Commission”) and the System (collectively, the “Project”); (ii) paying the costs of credit enhancement on the Bonds, if any; and (iii) paying the costs of issuance of the Bonds. All of the improvements to be financed by the Bonds are to be utilized by the City in connection with the System. (See “PLAN OF FINANCE” herein).

This obligation matures in June 2042. The coupon rate for the bonds is 4.0%. 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 2023A

During the year ended June 30, 2023, the City issued \$20,565,000 non-taxable bonds for the purposes of (i) financing the costs of (a) the acquisition, construction, installation, and equipping of (1) a “Fiber to Home” infrastructure system to provide fiber internet and voice services to customers of the System and (2) an Advanced Metering Infrastructure system for the System’s electrical generation and distribution facilities, and (b) the conversion of certain existing above ground electrical facilities to underground electrical facilities, all for the well-being and benefit of the of the System and the citizens of the City (collectively, the “Project”); (ii) paying the costs of credit enhancement for the Bonds, if any; and (iii) paying the costs of issuance of the Bonds. All of the improvements to be financed by the Bonds are to be utilized by the City in connection with the System. (See “PLAN OF FINANCE” herein.)

This obligation matures in December 2047. The coupon rate for the bonds is 4.0%. 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, 2023, will be approximately \$172,179,000. Based on outstanding debt of \$87,765,000, the remaining margin is \$84,414,000 or 49.0%. The calculation of constitutional and statutory limitation on indebtedness can be found on page B-34.

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 November 22, 2022.

CITY OF HENDERSON DETAIL OF OUTSTANDING DEBT

FISCAL YEAR	\$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%		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
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	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-
	\$ 5,375,000.00	\$ 728,406.26	\$ 6,103,406.26	\$ 5,265,000.00	\$ 1,097,525.00	\$ 6,362,525.00	\$ 5,490,000.00	\$ 1,276,531.25	\$ 6,766,531.25

CITY OF HENDERSON DETAIL OF OUTSTANDING DEBT

FISCAL YEAR	\$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%		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
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	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-
	\$ 595,000.00	\$ 24,653.14	\$ 619,653.14	\$ 915,000.00	\$ 83,300.00	\$ 998,300.00	\$ 1,195,000.00	\$ 273,425.00	\$ 1,468,425.00

CITY OF HENDERSON DETAIL OF OUTSTANDING DEBT

FISCAL YEAR	\$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%		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
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	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-
	\$ 4,535,000.00	\$ 404,025.00	\$ 4,939,025.00	\$ 2,400,000.00	\$ 573,900.00	\$ 2,973,900.00	\$ 1,060,000.00	\$ 65,100.00	\$ 1,125,100.00

CITY OF HENDERSON DETAIL OF OUTSTANDING DEBT

FISCAL YEAR	\$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%		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
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	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-
	\$ 795,000.00	\$ 60,300.00	\$ 855,300.00	\$ 8,845,000.00	\$ 1,364,960.00	\$ 10,209,960.00	\$ 4,775,000.00	\$ 591,187.50	\$ 5,366,187.50

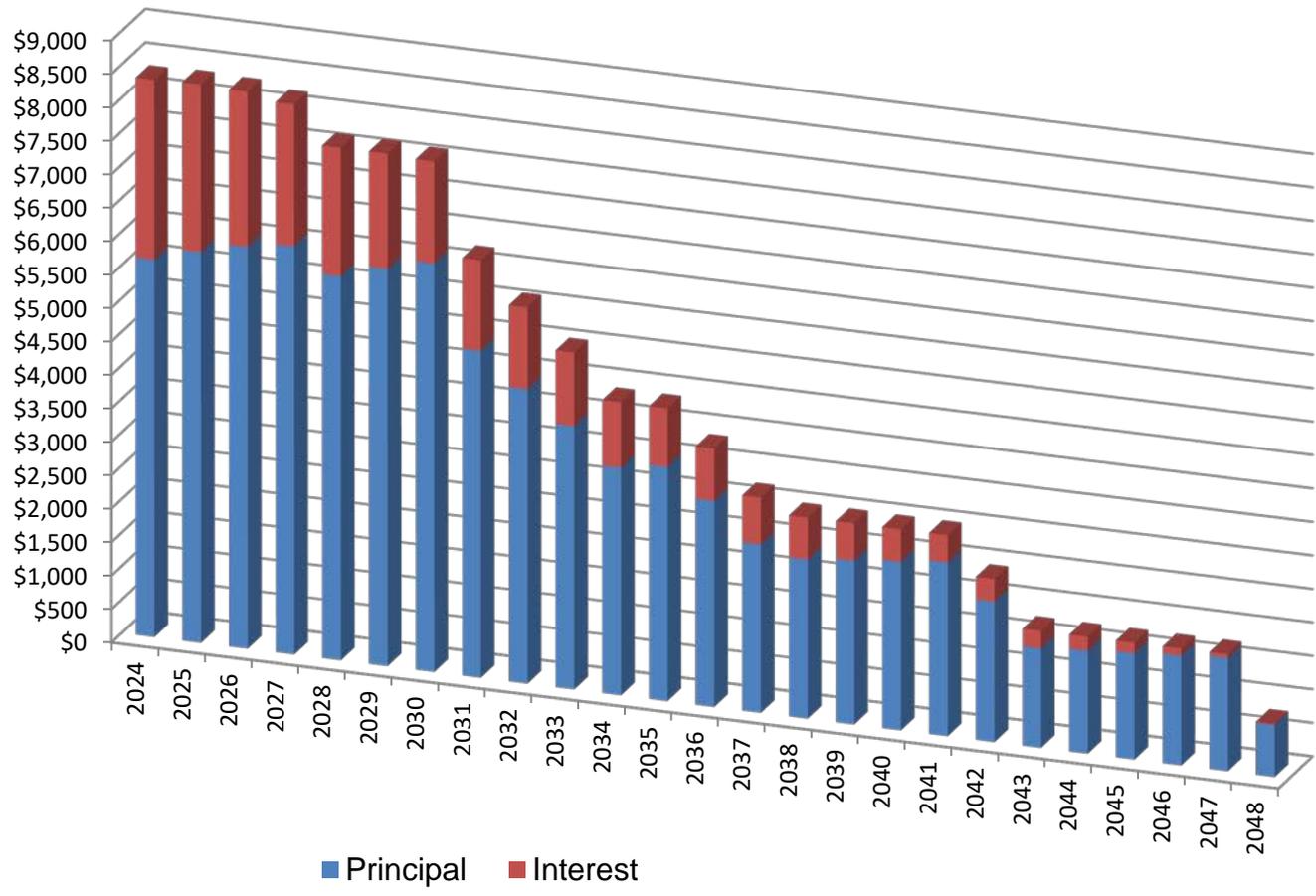
CITY OF HENDERSON DETAIL OF OUTSTANDING DEBT

FISCAL YEAR	\$17,265,000 General Obligation Bonds Series 2021B 2.00% - 5.00%			\$9,540,000 General Obligation Bonds Series 2022A 4.00%			\$20,565,000 General Obligation Bonds Series 2023A 4.00%		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2024	\$ 445,000.00	\$ 506,250.00	\$ 951,250.00	\$ 330,000.00	\$ 364,600.00	\$ 694,600.00	\$ 1,300,000.00	\$ 796,600.00	\$ 2,096,600.00
2025	470,000.00	483,375.00	953,375.00	345,000.00	351,400.00	696,400.00	1,355,000.00	743,500.00	2,098,500.00
2026	490,000.00	459,375.00	949,375.00	355,000.00	337,600.00	692,600.00	1,410,000.00	688,200.00	2,098,200.00
2027	515,000.00	434,250.00	949,250.00	370,000.00	323,400.00	693,400.00	1,470,000.00	630,600.00	2,100,600.00
2028	545,000.00	407,750.00	952,750.00	385,000.00	308,600.00	693,600.00	1,530,000.00	570,600.00	2,100,600.00
2029	570,000.00	379,875.00	949,875.00	400,000.00	293,200.00	693,200.00	1,590,000.00	508,200.00	2,098,200.00
2030	600,000.00	350,625.00	950,625.00	415,000.00	277,200.00	692,200.00	1,655,000.00	443,300.00	2,098,300.00
2031	630,000.00	323,025.00	953,025.00	435,000.00	260,600.00	695,600.00	430,000.00	401,600.00	831,600.00
2032	650,000.00	300,675.00	950,675.00	450,000.00	243,200.00	693,200.00	445,000.00	384,100.00	829,100.00
2033	670,000.00	280,875.00	950,875.00	470,000.00	225,200.00	695,200.00	465,000.00	365,900.00	830,900.00
2034	690,000.00	260,475.00	950,475.00	490,000.00	206,400.00	696,400.00	440,000.00	347,800.00	787,800.00
2035	710,000.00	243,025.00	953,025.00	505,000.00	186,800.00	691,800.00	460,000.00	329,800.00	789,800.00
2036	725,000.00	228,675.00	953,675.00	530,000.00	166,600.00	696,600.00	480,000.00	311,000.00	791,000.00
2037	735,000.00	214,075.00	949,075.00	550,000.00	145,400.00	695,400.00	500,000.00	291,400.00	791,400.00
2038	750,000.00	198,756.25	948,756.25	570,000.00	123,400.00	693,400.00	520,000.00	271,000.00	791,000.00
2039	770,000.00	182,606.25	952,606.25	595,000.00	100,600.00	695,600.00	540,000.00	249,800.00	789,800.00
2040	785,000.00	165,593.75	950,593.75	615,000.00	76,800.00	691,800.00	565,000.00	227,700.00	792,700.00
2041	805,000.00	147,706.25	952,706.25	640,000.00	52,200.00	692,200.00	585,000.00	204,700.00	789,700.00
2042	820,000.00	129,425.00	949,425.00	665,000.00	26,600.00	691,600.00	610,000.00	180,800.00	790,800.00
2043	845,000.00	107,525.00	952,525.00	-	-	-	635,000.00	155,900.00	790,900.00
2044	870,000.00	81,800.00	951,800.00	-	-	-	660,000.00	130,000.00	790,000.00
2045	895,000.00	57,562.50	952,562.50	-	-	-	685,000.00	103,100.00	788,100.00
2046	915,000.00	34,937.50	949,937.50	-	-	-	715,000.00	75,100.00	790,100.00
2047	940,000.00	11,750.00	951,750.00	-	-	-	745,000.00	45,900.00	790,900.00
2048	-	-	-	-	-	-	775,000.00	15,500.00	790,500.00
	\$16,840,000.00	\$5,989,987.50	\$22,829,987.50	\$9,115,000.00	\$4,069,800.00	\$13,184,800.00	\$20,565,000.00	\$8,472,100.00	\$29,037,100.00

CITY OF HENDERSON DETAIL OF OUTSTANDING DEBT

FISCAL YEAR	TOTAL		
	PRINCIPAL	INTEREST	TOTAL
2024	\$ 5,640,000.00	\$ 2,688,632.51	\$ 8,328,632.51
2025	5,840,000.00	2,508,535.63	8,348,535.63
2026	6,005,000.00	2,320,306.88	8,325,306.88
2027	6,100,000.00	2,124,134.38	8,224,134.38
2028	5,740,000.00	1,923,325.00	7,663,325.00
2029	5,935,000.00	1,724,662.50	7,659,662.50
2030	6,105,000.00	1,526,100.00	7,631,100.00
2031	4,885,000.00	1,357,056.25	6,242,056.25
2032	4,400,000.00	1,222,438.75	5,622,438.75
2033	3,935,000.00	1,099,265.00	5,034,265.00
2034	3,395,000.00	985,446.25	4,380,446.25
2035	3,495,000.00	879,160.00	4,374,160.00
2036	3,075,000.00	781,352.50	3,856,352.50
2037	2,515,000.00	698,962.50	3,213,962.50
2038	2,375,000.00	626,876.25	3,001,876.25
2039	2,445,000.00	557,856.25	3,002,856.25
2040	2,515,000.00	485,403.75	3,000,403.75
2041	2,590,000.00	409,786.25	2,999,786.25
2042	2,095,000.00	336,825.00	2,431,825.00
2043	1,480,000.00	263,425.00	1,743,425.00
2044	1,530,000.00	211,800.00	1,741,800.00
2045	1,580,000.00	160,662.50	1,740,662.50
2046	1,630,000.00	110,037.50	1,740,037.50
2047	1,685,000.00	57,650.00	1,742,650.00
2048	775,000.00	15,500.00	790,500.00
	\$ 87,765,000.00	\$ 25,075,200.65	\$ 112,840,200.65

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



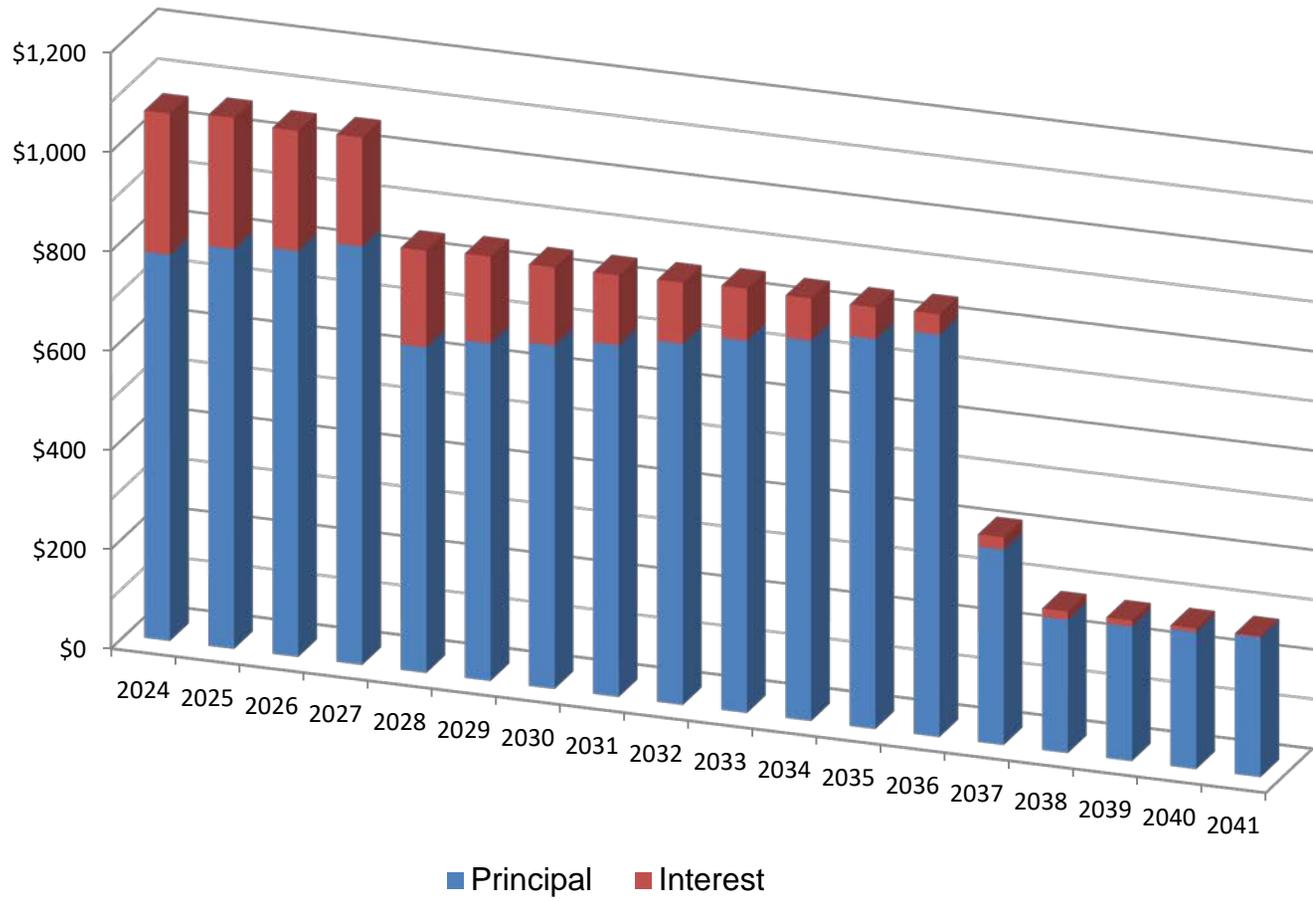
**CITY OF HENDERSON
DETAIL OF OUTSTANDING DEBT
GENERAL FUND ONLY**

FISCAL YEAR	\$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%		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2024	\$ 252,036.87	\$ 116,457.01	\$ 368,493.87	\$ 43,641.68	\$ 18,615.90	\$ 62,257.58	\$ 88,956.00	\$ 45,748.80	\$ 134,704.80
2025	259,136.50	111,345.27	370,481.77	43,641.68	17,743.07	61,384.75	92,133.00	43,080.12	135,213.12
2026	262,686.31	105,995.70	368,682.01	43,641.68	16,870.24	60,511.92	95,310.00	40,316.13	135,626.13
2027	269,785.94	99,527.94	369,313.88	46,369.29	15,779.19	62,148.48	98,487.00	37,456.83	135,943.83
2028	276,885.57	91,665.10	368,550.67	46,369.29	14,619.96	60,989.25	101,664.00	34,502.22	136,166.22
2029	287,535.02	83,198.79	370,733.80	49,096.89	13,460.73	62,557.62	104,841.00	31,452.30	136,293.30
2030	294,634.65	74,466.24	369,100.89	49,096.89	12,233.31	61,330.20	104,841.00	28,307.07	133,148.07
2031	305,284.09	65,085.86	370,369.95	51,824.50	10,760.40	62,584.90	108,018.00	25,161.84	133,179.84
2032	315,933.54	54,991.07	370,924.61	51,824.50	9,205.67	61,030.16	111,195.00	21,921.30	133,116.30
2033	326,582.98	44,141.95	370,724.93	54,552.10	7,650.93	62,203.03	117,549.00	18,585.45	136,134.45
2034	337,232.43	32,525.18	369,757.60	54,552.10	6,014.37	60,566.47	120,726.00	15,058.98	135,784.98
2035	347,881.87	20,100.83	367,982.70	57,279.71	4,105.05	61,384.75	123,903.00	11,437.20	135,340.20
2036	362,081.13	6,789.02	368,870.15	60,007.31	2,100.26	62,107.57	127,080.00	7,720.11	134,800.11
2037	-	-	-	-	-	-	130,257.00	3,907.71	134,164.71
2038	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-
	\$ 3,897,696.87	\$ 906,289.96	\$ 4,803,986.83	\$ 651,897.60	\$ 149,159.08	\$ 801,056.67	\$ 1,524,960.00	\$ 364,656.06	\$ 1,889,616.06

**CITY OF HENDERSON
DETAIL OF OUTSTANDING DEBT
GENERAL FUND ONLY**

FISCAL YEAR	\$2,230,000 General Obligation Bonds Series 2017C 3.00%			\$9,625,000 General Obligation Bonds Series 2020A 1.0% - 3.0%			TOTAL		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2024	\$ 190,000.00	\$ 23,850.00	\$ 213,850.00	\$ 202,500.00	\$ 79,987.50	\$ 282,487.50	\$ 777,134.55	\$ 284,659.21	\$ 1,061,793.75
2025	200,000.00	18,150.00	218,150.00	210,000.00	73,800.00	283,800.00	804,911.18	264,118.46	1,069,029.64
2026	200,000.00	12,150.00	212,150.00	215,000.00	67,425.00	282,425.00	816,637.99	242,757.07	1,059,395.06
2027	205,000.00	6,150.00	211,150.00	222,500.00	60,862.50	283,362.50	842,142.23	219,776.46	1,061,918.69
2028	-	-	-	230,000.00	54,075.00	284,075.00	654,918.86	194,862.28	849,781.14
2029	-	-	-	237,500.00	47,062.50	284,562.50	678,972.91	175,174.32	854,147.22
2030	-	-	-	242,500.00	42,287.50	284,787.50	691,072.54	157,294.12	848,366.66
2031	-	-	-	242,500.00	39,862.50	282,362.50	707,626.59	140,870.60	848,497.18
2032	-	-	-	247,500.00	37,350.63	284,850.63	726,453.03	123,468.66	849,921.69
2033	-	-	-	250,000.00	34,613.75	284,613.75	748,684.08	104,992.08	853,676.16
2034	-	-	-	252,500.00	31,598.13	284,098.13	765,010.53	85,196.65	850,207.18
2035	-	-	-	255,000.00	28,298.75	283,298.75	784,064.58	63,941.82	848,006.40
2036	-	-	-	260,000.00	24,757.50	284,757.50	809,168.44	41,366.89	850,535.33
2037	-	-	-	262,500.00	20,968.75	283,468.75	392,757.00	24,876.46	417,633.46
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
	\$ 795,000.00	\$ 60,300.00	\$ 855,300.00	\$ 4,422,500.00	\$ 682,480.00	\$ 5,104,980.00	\$ 11,292,054.47	\$ 2,162,885.10	\$ 13,454,939.56

**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, 2022

	<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)	\$ 51,318,182	60.00% (b)	\$ 30,790,909
Henderson County (d) Henderson County Public Properties Corp.	-	60.00% (b)	-
Subtotal, overlapping debt			\$ 30,790,909
City direct debt			63,342,937
Total direct and overlapping debt			\$ 94,133,846

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 2022.
- 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					
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%	
2022	63,342,937	2,274,793,069	2.78%	27,716	2,285	-	-	-	-	63,342,937	2,285	40,360	5.66%	

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									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Bonded										
General bonded debt outstanding	\$ 37,395	\$ 35,500	\$ 41,590	\$ 52,230	\$ 54,745	\$ 51,365	\$ 47,920	\$ 44,390	\$ 50,765	\$ 63,829
Other bonded debt	-	-	-	-	-	-	-	-	-	-
Total bonded debt	37,395	35,500	41,590	52,230	54,745	51,365	47,920	44,390	50,765	63,829
Debt not bonded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315	\$ 241	\$ 163	\$ 83	\$ -
Total Debt (b)	\$ 37,395	\$ 35,500	\$ 41,590	\$ 52,230	\$ 54,745	\$ 51,680	\$ 48,161	\$ 44,553	\$ 50,848	\$ 63,829
Estimated actual property value	\$ 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	\$ 2,274,793
Percentage of estimated actual property value	2.04%	1.93%	2.23%	2.74%	2.83%	2.62%	2.44%	2.20%	2.37%	2.81%
Population	28,911	28,832	28,900	28,890	28,841	29,108	28,432	28,757	27,981	27,716
Per capita	\$ 1,293	\$ 1,231	\$ 1,439	\$ 1,808	\$ 1,898	\$ 1,765	\$ 1,685	\$ 1,544	\$ 1,814	\$ 2,303
Less: Amounts set aside to repay general debt	1,725	2,124	1,979	2,024	1,244	251	-	552	1,069	1,380
Total net debt applicable to debt limit	\$ 35,670	\$ 33,376	\$ 39,611	\$ 50,206	\$ 53,501	\$ 51,429	\$ 48,161	\$ 44,001	\$ 49,779	\$ 62,449
Legal Debt Limit (a)	\$ 110,129	\$ 110,727	\$ 112,183	\$ 113,954	\$ 115,339	\$ 118,293	\$ 120,719	\$ 122,562	\$ 124,961	\$ 127,985
Remaining debt limit	\$ 74,459	\$ 77,351	\$ 72,572	\$ 63,748	\$ 61,838	\$ 66,864	\$ 72,558	\$ 78,561	\$ 75,181	\$ 65,536
Percentage of remaining net debt limit	67.6%	69.9%	64.7%	55.9%	53.6%	56.5%	60.1%	64.1%	60.2%	51.2%
Percentage of net debt exhausted	32.4%	30.1%	35.3%	44.1%	46.4%	43.5%	39.9%	35.9%	39.8%	48.8%

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.

b) – Bonds and leases payable, current and noncurrent on page 35: Statement of Net Position.

CITY OF HENDERSON, KENTUCKY
 CALCULATION OF CONSTITUTIONAL AND STATUTORY LIMITATION ON INDEBTEDNESS
 ESTIMATION AS OF JUNE 30, 2023

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, 2022:	\$ 1,721,791,474
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"):	<u>10.00%</u>
= The maximum indebtedness that may be incurred by the Issuer as of the date hereof:	<u><u>\$ 172,179,147</u></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	\$	5,375,000	
(b) General Obligation Bonds, Series 2014		5,265,000	
(c) General Obligation Bonds, Series 2015A		5,490,000	
(d) General Obligation Bonds, Series 2015B		595,000	
(e) General Obligation Bonds, Series 2015C		915,000	
(f) General Obligation Bonds, Series 2016A		1,195,000	
(g) General Obligation Bonds, Series 2016B		4,535,000	
(h) General Obligation Bonds, Series 2017A		2,400,000	
(i) General Obligation Bonds, Series 2017B		1,060,000	
(j) General Obligation Bonds, Series 2017C		795,000	
(k) General Obligation Bonds, Series 2020A		8,845,000	
(l) General Obligation Bonds, Series 2021A		4,775,000	
(m) General Obligation Bonds, Series 2021B		16,840,000	
(n) General Obligation Bonds, Series 2022A		9,115,000	
(o) General Obligation Bonds, Series 2023A		<u>20,565,000</u>	
Total outstanding principal balance of all bonds, notes, commercial paper and other instruments:			<u><u>\$ 87,765,000</u></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:			<u>-</u>

Net Indebtedness subject to Constitutional Limit Pursuant to Section 158 of the Kentucky Constitution and KRS 66.041: \$ 87,765,000

Legal Debt Margin (Maximum Permitted Indebtedness Less Net Indebtedness Subject to Constitutional Limit) \$ 84,414,147

Total Authorized Positions by Fund

	Fiscal Year			Fiscal Year			Fiscal Year		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
	Full-Time			Part-Time			Temporary / Seasonal / On-Call		
General Fund									
Administration	21.00	22.00	25.00	0.00	0.00	0.00	2.00	0.00	5.00
Finance	28.00	28.00	26.00	3.00	3.00	2.00	0.00	1.00	1.00
Information Technology	6.00	6.00	8.00	0.00	0.00	0.00	0.00	1.00	1.00
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	22.00	22.00
Police	71.75	69.00	67.00	2.00	1.00	1.00	4.00	0.00	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	223.50	221.75	222.75	7.00	6.00	5.00	27.00	24.00	29.00
Gas System	26.00	25.00	25.00	0.00	0.00	0.00	3.00	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	10.75	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	2.00	2.00	2.00	0.00
Sanitation	15.50	15.50	15.50	0.00	0.00	0.00	3.00	3.00	3.00
Emergency Communications	16.25	16.00	16.00	0.00	0.00	0.00	3.00	3.00	1.00
GRAND TOTAL	309.00	306.00	307.00	8.00	7.00	7.00	38.00	35.00	36.00

Administration Department

PERSONNEL SCHEDULE City Manager	Authorized Positions		
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<u>011</u>			
City Manager	1	1	1
Assistant City Manager	0	1	1
Community Relations Mgr/Public Information Officer	1	1	0
Public Information Officer	0	0	1
Executive Assistant	0	0	1
Administrative Secretary	0.5	0.5	0
	2.5	3.5	4

PERSONNEL SCHEDULE City Attorney	Authorized Positions		
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<u>012</u>			
City Attorney	1	1	1
Legal Secretary Senior	0	0	1
Legal Secretary	1	1	0
Legal Secretary (<i>Temporary</i>)	1	0	0
	3	2	2

PERSONNEL SCHEDULE City Clerk	Authorized Positions		
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<u>013</u>			
City Clerk	1	1	1
City Clerk (<i>Temporary</i>)	0	0	1
Administrative Secretary	0.5	0.5	0
	1.5	1.5	2

PERSONNEL SCHEDULE Safety	Authorized Positions		
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<u>016</u>			
Safety & Training Coordinator	1	1	1
Seasonal Safety Intern	0	0	1
	1	1	2

Administration Department

PERSONNEL SCHEDULE Community Development	Authorized Positions		
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<u>017</u>			
Code Administrator	0.3	0.3	0.3
Community Development Specialist	1	1	1
	1.3	1.3	1.3
PERSONNEL SCHEDULE Human Resources	Authorized Positions		
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<u>124</u>			
Human Resources Director	1	1	1
Human Resources Director <i>(Temporary)</i>	0	0	1
Human Resources Specialist	1	1	1
Benefits Coordinator	2	2	2
Benefits Coordinator <i>(Temporary)</i>	1	0	0
Human Resources Generalist	1	1	1
	6	5	6

PERSONNEL SCHEDULE Code Enforcement	Authorized Positions		
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<u>233</u>			
Code Administrator	0.7	0.7	0.7
Code Inspector	1	1	1
Property Maintenance Inspector	1	1	1
Secretary Senior	1	1	1
Secretary	0	0	1
Office Assistant	1	1	0
	4.7	4.7	4.7

Administration Department

PERSONNEL SCHEDULE Engineering	Authorized Positions		
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<u>377</u>			
Director of Transportation & Engineering	0	0	1
Project Manager	1	1	0
Engineer	1	1	1
Engineer <i>(Temporary)</i>	0	0	1
Administrative Secretary	1	1	1
Grant Writer	0	0	1
Seasonal Engineering Intern	0	0	1
	3	3	6

PERSONNEL SCHEDULE Sports Complex	Authorized Positions		
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<u>455</u>			
Sports Complex Manager	0	0	1
Park Facilities Maintenance Worker	0	0	1
	0	0	2

Finance Department

PERSONNEL SCHEDULE Finance Administration	Authorized Positions		
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<u>121</u>			
Finance Director	1	1	1
Finance Director (Temporary)	0	0	1
Assistant Finance Director	1	1	1
Purchasing Coordinator	1	1	1
Administrative Clerk	1	1	1
Occupational Tax Administrator	1	1	1
Occupational Tax Technician	1	1	1
Occupational Tax Representative (Part-time)	1	1	0
Parking Enforcement/Occ. Tax Representative	0	0	1
Account Technician, Senior	0.25	0.25	0.25
	7.25	7.25	8.25

PERSONNEL SCHEDULE Accounting	Authorized Positions		
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<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	1
	11	11	8

PERSONNEL SCHEDULE Treasury	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2023	Fiscal Year 2024
<u>125</u>			
Revenue Supervisor	1	1	1
Assistant Revenue Supervisor	0	1	1
Account Technician, Senior	1.75	1.75	1.75
Account Technician	1	0	0
Account Representative	6	6	6
Account Representative (Part-time)	2	2	2
Office Assistant/Switchboard	1	1	1
	12.75	12.75	12.75

Information Technology Department

PERSONNEL SCHEDULE Information Technology	Authorized Positions		
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<u>122</u>			
Information Technology Director	1	1	1
Assistant Information Technology Director	0	1	1
Application Development Manager	1	0	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
System Administrator	0	0	2
Seasonal I.T. Intern	0	1	1
	6	7	9

Fire Department

PERSONNEL SCHEDULE Fire <u>232</u>	Authorized Positions		
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Fire Chief	1	1	1
Assistant Fire Chief	3	3	3
Fire Captain (<i>Job Title now Fire Division Chief</i>)	2	0	0
Fire Division Chief	0	2	2
Fire Lieutenant	12	12	0
Fire Captain (<i>formerly Fire Lieutenant</i>)	0	0	12
Fire Driver - Engineer	18	18	18
Firefighter	24	24	24 *
Administrative Secretary	1	1	1
Secretary	1	1	1
	62	62	62

* approved for 1 over-hire due to length of fire academy

Parks and Recreation Department

PERSONNEL SCHEDULE Parks	Authorized Positions		
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<u>451</u>			
Parks and Cemeteries Superintendent	0.5	0.5	0.5
Grounds Maintenance Worker II	0	0	2
Grounds Maintenance Worker I	4	4	2
Landscape Technician	2	2	2
Seasonal Downtown Grounds Worker	0	0	1
	6.5	6.5	7.5

PERSONNEL SCHEDULE Municipal Pool	Authorized Positions		
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<u>454</u>			
Recreation Program Manager	0.25	0.25	0.25
Recreation Program Manager (<i>Temporary</i>)	0	0.25	0
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	21.5	21.25

PERSONNEL SCHEDULE Recreation	Authorized Positions		
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<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	0.75	0
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	8	7.25

Police Department

PERSONNEL SCHEDULE Police	Authorized Positions		
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<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 * ^	37 * ^	37 * ^
Reserve Police Officer	4	0	0
School Crossing Guard	2	1	1
System Administrator	2	2	0
Public Safety Officer	1	1	2
Parking Enforcement Officer	1	1	0
Administrative Secretary	1	1	1
Crime Analyst/Records Technician	0	1	1
Records Technician	1	0	0
Secretary, Senior	1	1	1
Secretary	1.75	2	2
Office Assistant	1	1	0
Police Clerk	0	0	1
	77.75	70	68

* approved for 2 over-hire due to length of police academy & post academy FTO department training

^ Up to 14 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 2022	Fiscal Year 2023	Fiscal Year 2024
<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 2022	Fiscal Year 2023	Fiscal Year 2024
<u>014</u>			
Municipal Facilities Superintendent	1	1	1
Municipal Facilities Worker, Senior I * } Municipal Facilities Worker, Senior II * } Municipal Facilities Worker, Senior III *	1	1	1
Municipal Facilities Worker I ** } Municipal Facilities Worker II ** } Municipal Facilities Worker III ** }	3	3	3
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 2022	Fiscal Year 2023	Fiscal Year 2024
<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 2022	Fiscal Year 2023	Fiscal Year 2024
<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 2022	Fiscal Year 2023	Fiscal Year 2024
<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 2022	Fiscal Year 2023	Fiscal Year 2024
<u>772</u>			
Gas Distribution Engineer	1	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>)	1	0	0
Gas Distribution Crew Leader	3	3	3
Gas Servicer	2	2	2
Gas Measurement Technician Leader	1	0	0
Inventory Control Technician	1	1	1
Gas System Equipment Operator	3	3	3
Gas Measurement Technician Senior	0	0	1
Gas Measurement Technician	2	2	2
Gas Distribution Technician	2	2	2
Gas System Worker	3	3	2
Seasonal Gas System Worker	2	2	2
Temporary ERT Installer	1	1	1
	26	24	24

Cemetery Fund

PERSONNEL SCHEDULE Cemeteries	Authorized Positions		
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<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 2022	Fiscal Year 2023	Fiscal Year 2024
<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 2022	Fiscal Year 2023	Fiscal Year 2024
<u>015</u>			
Transit Superintendent	1	1	1
Transit Mechanic Supervisor	1	1	1
Office Assistant	1	0	0
Secretary	0	1	1
Bus Operator	9	9	9
Bus Operator (Part-time)	1	1	2
Bus Operator (On-Call)	2	2	0
Bus Preventive Maintenance Technician	1	1	1
	16	16	15

Sanitation Fund

PERSONNEL SCHEDULE Sanitation Collection	Authorized Positions		
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<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	4
Sanitation Worker, Senior	2	2	1
Sanitation Worker	7	7	7
Seasonal Sanitation Worker	3	3	3
	17.5	17.5	17.5

PERSONNEL SCHEDULE Landfill	Authorized Positions		
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<u>345</u>			
Heavy Equipment Operator	1	1	1
	1	1	1

911 Fund

PERSONNEL SCHEDULE Emergency Communications - 911	Authorized Positions		
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<u>018</u>			
Communications Director	1	1	1
Lead Communications Officer	2	2	2
Communications Officer TAC	0	0	1
Communications Officer	13	13	12
On-Call CAD/GIS Programmer	1	1	0
Communications Officer (On-Call)	2	2	1
Secretary	0.25	0	0
	19.25	19	17

City of Henderson, Kentucky
Non-Hazardous: Grade & Salary Ranges
Effective July 1, 2023

Grade	Minimum	Minimum	Midpoint	Midpoint	Maximum	Maximum
	Hourly	Annual	Hourly	Annual	Hourly	Annual
5	\$ 13.0682	\$ 27,181.90	\$ 15.6816	\$ 32,617.69	\$ 18.9490	\$ 39,413.89
6	13.6924	28,480.21	16.4318	34,178.24	19.8544	41,297.25
7	14.3186	29,782.79	17.1821	35,738.80	20.7619	43,184.83
8	14.9429	31,081.14	17.9317	37,297.91	21.6674	45,068.19
9	15.5684	32,382.29	18.6819	38,858.45	22.5742	46,954.39
10	16.1933	33,682.03	19.4322	40,419.01	23.4810	48,840.56
11	16.8188	34,983.16	20.1818	41,978.10	24.3865	50,723.91
12	17.4437	36,282.94	20.9327	43,540.05	25.2933	52,610.11
13	18.0686	37,582.68	21.6823	45,099.20	26.1995	54,494.88
14	18.6942	38,883.84	22.4326	46,659.77	27.1070	56,382.48
15	19.3190	40,183.57	23.1828	48,220.30	28.0118	58,264.44
16	19.9439	41,483.32	23.9324	49,779.44	28.9186	60,150.59
17	20.5695	42,784.48	24.6827	51,339.99	29.8254	62,036.79
18	21.1944	44,084.25	25.4329	52,900.51	30.7322	63,922.95
19	21.8192	45,383.99	26.1832	54,461.06	31.6383	65,807.75
20	22.4441	46,683.72	26.9335	56,021.59	32.5438	67,691.13
21	23.0696	47,984.87	27.6837	57,582.15	33.4513	69,578.70
22	23.6945	49,284.61	28.4333	59,141.27	34.3568	71,462.07
23	24.3194	50,584.37	29.1836	60,701.78	35.2636	73,348.23
24	24.9450	51,885.54	29.9338	62,262.36	36.1704	75,234.42
25	25.5699	53,185.29	30.6834	63,821.47	37.0765	77,119.19
26	26.1954	54,486.42	31.4343	65,383.41	37.9827	79,003.96
27	26.8196	55,784.76	32.4462	67,488.13	38.8888	80,888.74
28	27.4458	57,087.31	32.9342	68,503.11	39.7963	82,776.35
29	28.0700	58,385.66	33.6844	70,063.61	40.7011	84,658.28
30	28.6963	59,688.23	34.4347	71,624.20	41.6093	86,547.31
31	29.3204	60,986.53	35.1843	73,183.32	42.5147	88,430.66
32	29.9460	62,287.71	35.9345	74,743.83	43.4216	90,316.84
33	30.5709	63,587.46	36.6848	76,304.39	44.3277	92,201.61
34	31.1951	64,885.80	37.4351	77,864.94	45.2331	94,084.95
35	31.8213	66,188.37	38.1853	79,425.46	46.1407	95,972.58
36	32.4455	67,486.68	38.9349	80,984.60	47.0468	97,857.32
37	33.0718	68,789.25	39.6858	82,546.56	47.9536	99,743.52
38	33.6960	70,087.60	40.4354	84,105.69	48.8598	101,628.29
39	34.3215	71,388.76	41.1850	85,664.82	49.7659	103,513.07
40	34.9464	72,688.48	41.9360	87,226.78	50.6720	105,397.84
41	35.5713	73,988.23	42.6855	88,785.90	51.5782	107,282.62
42	36.1968	75,289.42	43.4358	90,346.45	52.4857	109,170.21
43	36.8217	76,589.15	44.1861	91,906.99	53.3911	111,053.56
44	37.4473	77,890.31	44.9363	93,467.52	54.2986	112,941.15
45	38.0721	79,190.04	45.6859	95,026.64	55.2041	114,824.51
46	38.6970	80,489.83	46.4362	96,587.19	56.1109	116,710.72
47	39.3219	81,789.55	47.1864	98,147.73	57.0177	118,596.88
48	39.9468	83,089.29	47.9367	99,708.27	57.9225	120,478.86
49	40.5723	84,390.47	48.6869	101,268.82	58.8300	122,366.44
50	41.1972	85,690.19	49.4365	102,827.93	59.7362	124,251.21
51	41.8221	86,989.91	50.1861	104,387.05	60.6423	126,135.99

Water & Wastewater Treatment Operators I, II and Treatment Operator Chiefs assigned to night shift beginning 7pm or later will qualify for HWU night shift differential. HWU Night Shift Differential - \$1.00/hour

Communications Officers, Lead Communications Officers, & Communications Officers On-Call assigned to 2nd shift (2pm - 10pm) or 3rd shift (10pm - 6am) will qualify for shift differential. Emergency Communications Shift Differential
 2nd shift - \$1.25/hour
 3rd shift - \$1.00/ hour

Fire Hazardous Duty Grade & Salary Ranges
Effective July 1, 2023

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
HD 1	\$ 26,060.63	\$ 26,761.95	\$ 27,459.83	\$ 28,154.28	\$ 28,852.16	\$ 29,260.59	\$ 29,950.46	\$ 30,646.06	\$ 30,673.52	\$ 31,321.06
HD 2	28,669.11	29,230.85	30,012.24	30,673.52	30,964.11	31,726.06	32,488.01	33,249.96	34,011.90	34,773.85
HD 3	30,818.81	31,676.86	32,534.91	33,392.96	34,251.01	35,109.07	35,967.12	36,825.17	37,683.22	38,541.27
HD 4	33,975.29	34,938.60	35,901.90	36,865.21	37,828.51	38,791.82	39,755.12	40,718.43	41,681.73	42,645.04
HD 5	37,408.64	38,486.35	39,564.07	40,641.78	41,719.49	42,797.20	43,874.91	44,952.62	46,030.34	47,108.05
HD 6	41,117.71	42,318.98	43,520.25	44,721.52	45,922.79	47,124.06	48,325.34	49,526.61	50,727.88	51,929.15
HD 7	45,127.67	46,462.79	47,797.92	49,133.05	50,468.17	51,803.30	53,138.43	54,473.56	55,808.68	57,143.81
HD 8	49,431.65	50,909.78	52,387.92	53,866.06	55,344.19	56,822.33	58,300.46	59,778.60	61,256.73	62,734.87
HD 9	54,067.41	55,700.00	57,332.58	58,965.17	60,597.75	62,230.33	63,862.92	65,495.50	67,128.09	68,760.67
HD 10	59,026.95	60,825.42	62,623.89	64,422.37	66,220.84	68,019.32	69,817.79	71,616.27	73,414.74	75,213.22
HD 11	64,350.29	66,326.10	68,301.90	70,277.71	72,253.51	74,229.32	76,205.12	78,180.93	80,156.73	82,132.54
HD 12	76,122.75	78,490.97	80,859.19	83,227.41	85,595.63	87,963.85	90,332.07	92,700.29	95,068.51	97,436.73
HD 13	89,559.82	92,376.52	95,193.21	98,009.91	100,826.60	103,643.30	106,459.99	109,276.69	112,093.38	114,910.08
HD 14	104,909.78	108,237.87	111,565.97	114,894.06	118,222.15	121,550.25	124,878.34	128,206.43	131,534.52	134,862.62
HD 15	122,508.97	126,423.97	130,338.97	134,253.97	138,168.97	142,083.97	145,998.97	149,913.97	153,828.97	157,743.97

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 Captain	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 Division Chief	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

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

Police Hazardous Duty Grade & Salary Ranges
Effective July 1, 2023

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
PHD 1	\$ 29,640.24	\$ 30,314.38	\$ 30,985.23	\$ 31,652.78	\$ 32,323.62	\$ 32,716.23	\$ 33,379.38	\$ 34,048.03	\$ 34,074.42	\$ 34,696.88
PHD 2	32,147.66	32,687.64	33,438.77	34,074.42	34,353.76	35,086.19	35,818.62	36,551.05	37,283.49	38,015.92
PHD 3	34,214.09	35,038.90	35,863.71	36,688.52	37,513.33	38,338.14	39,162.95	39,987.77	40,812.58	41,637.39
PHD 4	37,248.29	38,174.28	39,100.27	40,026.26	40,952.24	41,878.23	42,804.22	43,730.21	44,656.20	45,582.18
PHD 5	40,548.64	41,584.60	42,620.56	43,656.52	44,692.49	45,728.45	46,764.41	47,800.37	48,836.34	49,872.30
PHD 6	44,114.02	45,268.75	46,423.49	47,578.23	48,732.96	49,887.70	51,042.43	52,197.17	53,351.90	54,506.64
PHD 7	47,968.64	49,252.04	50,535.45	51,818.85	53,102.26	54,385.66	55,669.07	56,952.48	58,235.88	59,519.29
PHD 8	52,105.89	53,526.76	54,947.64	56,368.51	57,789.38	59,210.26	60,631.13	62,052.01	63,472.88	64,893.76
PHD 9	56,562.07	58,131.41	59,700.75	61,270.09	62,839.43	64,408.77	65,978.11	67,547.45	69,116.79	70,686.13
PHD 10	61,329.47	63,058.28	64,787.08	66,515.88	68,244.69	69,973.49	71,702.29	73,431.10	75,159.90	76,888.71
PHD 11	* 66,446.60	68,345.86	70,245.13	72,144.39	74,043.66	75,942.92	77,842.19	79,741.45	81,640.72	83,539.98
PHD 12	77,763.01	80,039.48	82,315.96	84,592.44	86,868.92	89,145.40	91,421.87	93,698.35	95,974.83	98,251.31
PHD 13	90,679.54	93,387.12	96,094.70	98,802.28	101,509.86	104,217.44	106,925.02	109,632.60	112,340.18	115,047.76
PHD 14	105,434.86	108,634.03	111,833.19	115,032.36	118,231.53	121,430.69	124,629.86	127,829.03	131,028.19	134,227.36
PHD 15	122,352.28	126,115.62	129,878.96	133,642.29	137,405.63	141,168.97	144,932.31	148,695.64	152,458.98	156,222.32

Police Hazardous Duty Pay Progression

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

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

Police 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 Officers, Police Sergeants, and Police Lieutenants assigned to 2nd shift (2 pm - 10 pm) or 3rd shift (10 pm - 6 am) or 12 hour shift (6 pm - 6 am) will qualify for shift differential.

Police Shift differential (8 hour shift)	Police Shift differential (12 hour shift)
2nd shift - \$1.25/hour	6 pm - 6 am \$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
A			
0301	9	Account Clerk	N
0324	13	Account Representative	N
0325	13	Account Representative, Part-time	N
0304	13	Account Technician	N
0305	15	Account Technician, Senior	N
0314	37	Accounting Manager	E
0326	13	Administrative Clerk	N
0063	16	Administrative Secretary	N
0322	39	Assistant Finance Director	E
1110	HD12	Assistant Fire Chief	N
3021	48	Assistant Gas System Director	E
0229	39	Assistant IT Director	E
0323	18	Assistant Revenue Supervisor	N
B			
0062	19	Benefits Coordinator	N
3701	12	Bus Operator	N
3073	12	Bus Operator, Part-time	N
4204	12	Bus Preventive Maintenance Technician	N
C			
4038	11	Cemeteries Equipment Operator	N
0020	30	City Clerk	E
1210	31	Code Administrator	E
1204	20	Code Inspector	N
1309	15	Communications Officer	N
1312	18	Communications Officer, Lead	N
1307	15	Communications Officer, On-Call	N
1313	16	Communications Officer TAC	N
8100	17	Community Development Specialist	N
4003	8	Crew Worker	N
4004	11	Crew Worker, Senior	N
0067	16	Crime Analyst/Records Technician	N
6000	6	Custodial Worker	N
D			
1016	PHD13	Deputy Police Chief	E
0321	51	Director, Finance	E
0520	46	Director, Human Resources	E
E			
2310	32	Engineer	E
3104	14	Engineering Technician	N
4040	11	Equipment Operator	N
4041	12	Equipment Operator, Senior	N
0010	19	Executive Assistant	N
F			
1105	HD9, HD11, HD12	Fire Captain	N
1120	HD13	Fire Chief	E
1108	HD10, HD12	Fire Division Chief	N
1103	HD8, HD10	Fire Driver Engineer	N
1102	HD7, HD9, HD11	Firefighter	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	FLSA
1100	HD7	Firefighter-In-Training (hourly)	N
1101	HD7	Firefighter-In-Training (shift)	N
G			
4106	29	Garage Superintendent	E
3004	23	Gas Construction Supervisor	N
3002	18	Gas Distribution Crew Leader	N
3007	32	Gas Distribution Engineer	E
3006	32	Gas Distribution Superintendent	E
3013	15	Gas Distribution Technician	N
3105	15	Gas Measurement Technician	N
3102	17	Gas Measurement Technician, Senior	N
3108	16	Gas Servicer	N
3003	22	Gas System Analyst	N
3001	13	Gas System Equipment Operator	N
3012	11	Gas System Worker	N
8101	16	Grant Writer	N
4000	7	Grounds Maintenance Worker I	N
4008	8	Grounds Maintenance Worker II	N
H			
4043	15	Heavy Equipment Operator	N
4044	18	Heavy Equipment Operator, Senior	N
0506	16	Human Resources Generalist	N
0511	24	Human Resources Specialist	N
0068	13	HWU Account Technician, Part-time	N
0063	16	HWU Administrative Assistant	N
4338	22	HWU Automation Specialist	N
4359	24	HWU Automation Specialist - Lead	N
4340	18	HWU GIS Analyst	N
4339	33	HWU GIS Manager	E
2310	32	HWU Project Engineer	E
4365	39	HWU Information Technology & Automation Manager	E
4347	25	HWU Maintenance Supervisor	N
4325	12	HWU Maintenance Technician I	N
4326	17	HWU Maintenance Technician II	N
4355	19	HWU Pretreatment Coordinator	N
4348	14	HWU Purchasing Aide	N
4328	26	HWU Purchasing Manager	E
4349	11	HWU Receiving/Inventory Clerk	N
0060	11	HWU Secretary	N
0061	13	HWU Secretary, Senior	N
4306	11	HWU (SOC) Secretary	N
4305	13	HWU (SOC) Secretary, Senior	N
4364	29	HWU Systems Manager	N
4367	25	HWU Treatment Lead	N
4323	25	HWU Treatment Operator Chief	N
4363	39	HWU Treatment Superintendent	E
4313	16	HWU Utility Locator/Geospatial Technician	N
4302	19	HWU Utility System Crew Leader	N
4351	19	HWU Utility System Specialist - Camera Truck Lead	N
4309	36	HWU Utility System Superintendent	E

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	FLSA
4312	11	HWU Utility System Worker I	N
4361	13	HWU Utility System Worker II	N
4319	15	HWU Utility System Worker III	N
4205	12	HWU Vehicle Mechanic I	N
4207	17	HWU Vehicle Mechanic II	N
4330	15	HWU Wastewater Treatment Operator I	N
4345	19	HWU Wastewater Treatment Operator II	N
4366	32	HWU Wastewater Treatment Plant Manager	E
4356	18	HWU Water Quality Specialist	N
4321	15	HWU Water Treatment Operator I	N
4334	19	HWU Water Treatment Operator II	N
4362	32	HWU Water Treatment Plant Manager	E
I			
0209	23	IT Support Specialist	N
0302	12	Inventory Control Technician	N
L			
4007	10	Landscape Technician	N
0069	19	Legal Secretary, Senior	N
M			
3100	18	Maintenance Welder	N
3304	11	Meter Reader	N
6102	9	Municipal Facilities Assistant	N
6110	32	Municipal Facilities Superintendent	E
6104	14	Municipal Facilities Worker I	N
6105	19	Municipal Facilities Worker II	N
6107	24	Municipal Facilities Worker III	N
6106	18	Municipal Facilities Worker, Senior I	N
6108	23	Municipal Facilities Worker, Senior II	N
6109	28	Municipal Facilities Worker, Senior III	N
N			
0214	23	Network Administrator I	N
0213	27	Network Administrator II	N
O			
0389	18	Occupational Tax Representative Administrator	N
0392	15	Occupational Tax Technician	N
0112	9	Office Assistant	N
P			
4011	11	Park Facilities Maintenance Worker	N
0388	10	Parking Enforcement / Occupational Tax Representative	N
4101	25	Parks and Cemeteries Superintendent	E
1020	PHD14	Police Chief	E
0115	10	Police Clerk	N
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	26	Programmer/Analyst	N
1202	14	Property Maintenance Inspector	N
0080	23	Public Information Officer	E

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	FLSA
1002	15	Public Safety Officer	N
0393	21	Purchasing Coordinator	N
R			
7005	9	Recreation Center Worker	N
7007	9	Recreation Center Worker, Part-time	N
7006	16	Recreation Facilities Supervisor	E
7010	27	Recreation Program Manager	E
0313	27	Revenue Supervisor	E
S			
0019	33	Safety & Training Coordinator	E
4042	12	Sanitation Equipment Operator, Senior	N
4108	32	Sanitation Superintendent	E
4001	8	Sanitation Worker	N
4002	9	Sanitation Worker, Senior	N
1001	6	School Crossing Guard	N
0060	11	Secretary	N
0061	13	Secretary, Senior	N
7011	27	Sports Complex Manager	E
4110	32	Street Superintendent	E
0212	19	System Administrator	N
T			
4039	14	Traffic Control Supervisor	N
4211	18	Transit Mechanic Supervisor	N
3711	32	Transit Superintendent	E
U			
3311	27	Utilities Billing Supervisor	E
3303	15	Utilities Servicer	N
V			
4206	17	Vehicle Mechanic	N
4203	9	Vehicle Servicer	N
4202	7	Vehicle Servicer Helper	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	FLSA
6000	6	Custodial Worker	N
1001	6	School Crossing Guard	N
4000	7	Grounds Maintenance Worker I	N
4202	7	Vehicle Servicer Helper	N
4003	8	Crew Worker	N
4008	8	Grounds Maintenance Worker II	N
4001	8	Sanitation Worker	N
0301	9	Account Clerk	N
6102	9	Municipal Facilities Assistant	N
0112	9	Office Assistant	N
7005	9	Recreation Center Worker	N
7007	9	Recreation Center Worker, Part-time	N
4002	9	Sanitation Worker, Senior	N
4203	9	Vehicle Servicer	N
4007	10	Landscape Technician	N
0388	10	Parking Enforcement/Occupational Tax Representative	N
0115	10	Police Clerk	N
4038	11	Cemeteries Equipment Operator	N
4004	11	Crew Worker, Senior	N
4040	11	Equipment Operator	N
3012	11	Gas System Worker	N
4306	11	HWU (SOC) Secretary	N
4349	11	HWU Receiving/Inventory Clerk	N
0060	11	HWU Secretary	N
4312	11	HWU Utility System Worker I	N
3304	11	Meter Reader	N
4011	11	Park Facilities Maintenance Worker	N
0060	11	Secretary	N
3701	12	Bus Operator	N
3073	12	Bus Operator, Part-time	N
4204	12	Bus Preventive Maintenance Technician	N
4041	12	Equipment Operator, Senior	N
4325	12	HWU Maintenance Technician I	N
4205	12	HWU Vehicle Mechanic I	N
0302	12	Inventory Control Technician	N
4042	12	Sanitation Equipment Operator, Senior	N
0324	13	Account Representative	N
0325	13	Account Representative, Part-time	N
0304	13	Account Technician	N
0326	13	Administrative Clerk	N
3001	13	Gas System Equipment Operator	N
4305	13	HWU (SOC) Secretary, Senior	N
0068	13	HWU Account Technician, Part-time	N
0061	13	HWU Secretary, Senior	N
4361	13	HWU Utility System Worker II	N
0061	13	Secretary, Senior	N
3104	14	Engineering Technician	N
4348	14	HWU Purchasing Aide	N
6104	14	Municipal Facilities Worker I	N
1202	14	Property Maintenance Inspector	N
4039	14	Traffic Control Supervisor	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	FLSA
0305	15	Account Technician, Senior	N
1309	15	Communications Officer	N
1307	15	Communications Officer, On Call	N
3013	15	Gas Distribution Technician	N
3105	15	Gas Measurement Technician	N
4043	15	Heavy Equipment Operator	N
4319	15	HWU Utility System Worker III	N
4330	15	HWU Wastewater Treatment Operator I	N
4321	15	HWU Water Treatment Operator I	N
0392	15	Occupational Tax Technician	N
3303	15	Utilities Servicer	N
0063	16	Administrative Secretary	N
1313	16	Communications Officer TAC	N
0067	16	Crime Analyst/Records Technician	N
3108	16	Gas Servicer	N
8101	16	Grant Writer	N
0506	16	Human Resources Generalist	N
0063	16	HWU Administrative Assistant	N
4313	16	HWU Utility Locator/Geospatial Technician	N
1002	16	Public Safety Officer	N
7006	16	Recreation Facilities Supervisor	E
8100	17	Community Development Specialist	N
3102	17	Gas Measurement Technician, Senior	N
4326	17	HWU Maintenance Technician II	N
4207	17	HWU Vehicle Mechanic II	N
4206	17	Vehicle Mechanic	N
0323	18	Assistant Revenue Supervisor	N
1312	18	Communications Officer, Lead	N
3002	18	Gas Distribution Crew Leader	N
4044	18	Heavy Equipment Operator, Senior	N
4340	18	HWU GIS Analyst	N
4356	18	HWU Water Quality Specialist	N
3100	18	Maintenance Welder	N
6106	18	Municipal Facilities Worker, Senior I	N
0389	18	Occupational Tax Representative Administrator	N
4211	18	Transit Mechanic Supervisor	N
0062	19	Benefits Coordinator	N
0010	19	Executive Assistant	N
4355	19	HWU Pretreatment Coordinator	N
4302	19	HWU Utility System Crew Leader	N
4351	19	HWU Utility System Specialist - Camera Truck Lead	N
4345	19	HWU Wastewater Treatment Operator II	N
4334	19	HWU Water Treatment Operator II	N
0069	19	Legal Secretary, Senior	N
6105	19	Municipal Facilities Worker II	N
0212	19	System Administrator	N
1204	20	Code Inspector	N
0393	21	Purchasing Coordinator	N
3003	22	Gas System Analyst	N
4338	22	HWU Automation Specialist	N
3004	23	Gas Construction Supervisor	N
0209	23	IT Support Specialist	N
6108	23	Municipal Facilities Worker, Senior II	N
0214	23	Network Administrator I	N
0080	23	Public Information Officer	E

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	FLSA
0511	24	Human Resources Specialist	N
4359	24	HWU Automation Specialist - Lead	N
6107	24	Municipal Facilities Worker III	N
4347	25	HWU Maintenance Supervisor	N
4367	25	HWU Treatment Lead	N
4323	25	HWU Treatment Operator Chief	N
4101	25	Parks and Cemeteries Superintendent	E
4328	26	HWU Purchasing Manager	E
0221	26	Programmer/Analyst	N
0213	27	Network Administrator II	N
7010	27	Recreation Program Manager	E
0313	27	Revenue Supervisor	E
7011	27	Sports Complex Manager	E
3311	27	Utilities Billing Supervisor	E
6109	28	Municipal Facilities Worker, Senior III	N
4106	29	Garage Superintendent	E
4364	29	HWU Systems Manager	N
0020	30	City Clerk	E
1210	31	Code Administrator	E
2310	32	Engineer	E
3007	32	Gas Distribution Engineer	E
3006	32	Gas Distribution Superintendent	E
2310	32	HWU Project Engineer	E
4366	32	HWU Wastewater Treatment Plant Manager	E
4362	32	HWU Water Treatment Plant Manager	E
6110	32	Municipal Facilities Superintendent	E
4108	32	Sanitation Superintendent	E
4110	32	Street Superintendent	E
3711	32	Transit Superintendent	E
4339	33	HWU GIS Manager	E
0019	33	Safety & Training Coordinator	E
4309	36	HWU Utility System Superintendent	E
0314	37	Accounting Manager	E
0322	39	Assistant Finance Director	E
0229	39	Assistant IT Director	E
4365	39	HWU Information Technology & Automation Manager	E
4363	39	HWU Treatment Superintendent	E
0520	46	Director, Human Resources	E
3021	48	Assistant Gas System Director	E
0321	51	Director, Finance	E
1108	HD10, HD12	Fire Division Chief	N
1110	HD12	Assistant Fire Chief	N
1120	HD13	Fire Chief	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
1105	HD9, HD11, HD12	Fire Captain	N
1012	PHD11	Police Lieutenant	E
1014	PHD12	Police Major	E
1016	PHD13	Deputy Police Chief	E
1020	PHD14	Police Chief	E
1004	PHD7, PHD9, PHD11	Police Officer	N
1008	PHD9, PHD11, PHD12	Police Sergeant	N

GENERAL FUND REVENUE AND EXPENSE SUMMARY							
	2021 ACTUAL	2022 ACTUAL	2023 PROJECTION	2023 BUDGET	2024 BUDGET	2023 vs. 2024 DIFFERENCE	PERCENT CHANGE
Revenues:							
Taxes	\$ 23,238,174	\$ 25,455,960	\$ 26,861,664	\$ 24,991,300	\$ 27,340,300	\$ 2,349,000	9.4%
Service Charges & Fees	364,029	651,606	680,073	565,300	653,800	88,500	15.7%
Fines	12,065	8,410	185	18,000	18,000	-	0.0%
Licenses & Permits	70,041	112,141	133,503	87,300	114,000	26,700	30.6%
Rents & Concessions	85,510	123,621	140,442	86,800	122,400	35,600	41.0%
Sales of Surplus Property	17,945	19,486	10,837	21,000	16,000	(5,000)	-23.8%
Interest	125,082	(616,249)	600,844	36,400	156,200	119,800	329.1%
Federal Grants	1,575,382	1,750,599	24,913	20,700	24,000	3,300	15.9%
State Grants and Aid	635,064	641,727	884,735	717,500	697,600	(19,900)	-2.8%
Local Reimbursement	3,166,627	3,357,705	3,535,835	3,387,000	3,821,000	434,000	12.8%
Other	117,036	166,068	531,620	80,000	133,000	53,000	66.3%
In Lieu of Tax Payments	3,187,358	3,248,836	3,235,349	3,538,700	3,234,700	(304,000)	-8.6%
Total Revenue	\$ 32,594,313	\$ 34,919,910	\$ 36,640,000	\$ 33,550,000	\$ 36,331,000	\$ 2,781,000	8.3%
Expenditures:							
Personnel Services	\$ 19,318,891	\$ 20,587,181	\$ 22,767,181	\$ 23,489,520	\$ 25,301,730	\$ 1,812,210	7.7%
Supplies	784,213	930,393	1,080,673	1,227,210	1,201,560	(25,650)	-2.1%
Maintenance	1,257,819	1,788,630	1,426,242	1,437,820	1,528,800	90,980	6.3%
Services	2,881,273	3,419,137	3,518,691	3,531,640	4,262,900	731,260	20.7%
Sundry	328,888	265,624	373,180	384,390	382,250	(2,140)	-0.6%
Capital	882,023	247,881	1,549,017	2,244,790	724,000	(1,520,790)	-67.7%
Transfers	4,594,416	4,640,867	4,425,016	5,546,630	5,398,760	(147,870)	-2.7%
Total Expenditures	\$ 30,047,523	\$ 31,879,713	\$ 35,140,000	\$ 37,862,000	\$ 38,800,000	\$ 938,000	2.5%
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,546,790	\$ 3,040,197	\$ 1,500,000	\$ (4,312,000)	\$ (2,469,000)		
Fund Balance 7/1	\$ 11,078,442	\$ 13,625,232	\$ 16,665,429	\$ 16,665,429	\$ 18,165,429		
Fund Balance 6/30	\$ 13,625,232	\$ 16,665,429	\$ 18,165,429	\$ 12,353,429	\$ 15,696,429		

GAS FUND REVENUE AND EXPENSE SUMMARY							
	2021 ACTUAL	2022 ACTUAL	2023 PROJECTION	2023 BUDGET	2024 BUDGET	2023 vs. 2024 DIFFERENCE	PERCENT CHANGE
Revenues:							
Gas Sales	\$ 13,422,335	\$ 20,305,150	\$ 21,000,000	\$ 22,650,000	\$ 22,000,000	\$ (650,000)	-2.9%
Penalties	60,916	86,884	65,000	50,000	65,000	15,000	30.0%
Service / Main Lines	32,415	21,060	16,500	4,000	10,000	6,000	150.0%
Service Charges	9,935	9,395	9,000	6,000	9,000	3,000	50.0%
Interest	76,318	(153,802)	55,000	55,000	55,000	-	0.0%
Other	570,513	(106,981)	4,662,500	4,601,000	35,000	(4,566,000)	-99.2%
Sale of Surplus Property	63	5,427	6,300	2,000	5,000	3,000	150.0%
PEAK Rebate	828,417	737,482	600,000	550,000	650,000	100,000	18.2%
Total Revenue	\$ 15,004,612	\$ 20,906,628	\$ 26,414,300	\$ 27,918,000	\$ 22,829,000	\$ (5,089,000)	-18.2%
Expenditures:							
Personnel Services	\$ 2,292,212	\$ 1,987,309	\$ 2,116,036	\$ 2,243,930	\$ 2,340,050	\$ 96,120	4.3%
Cost of Natural Gas	8,742,656	16,093,102	15,500,000	17,050,000	16,000,000	(1,050,000)	-6.2%
Supplies	76,472	83,653	102,803	135,270	125,010	(10,260)	-7.6%
Maintenance	226,258	347,495	388,505	673,320	643,320	(30,000)	-4.5%
Services	143,080	146,515	243,618	305,640	309,150	3,510	1.1%
Sundry	2,683,665	2,845,235	2,584,121	2,581,840	2,660,470	78,630	3.0%
Capital	77,439	-	3,545,000	3,781,000	280,000	(3,501,000)	-92.6%
Transfers	179,251	179,898	181,770	180,000	182,000	2,000	1.1%
Total Expenditures	\$ 14,421,033	\$ 21,683,207	\$ 24,661,853	\$ 26,951,000	\$ 22,540,000	\$ (4,411,000)	-16.4%
Excess (Deficiency) of Revenues Over Expenditures	\$ 583,579	\$ (776,579)	\$ 1,752,447	\$ 967,000	\$ 289,000		
Fund Balance 7/1	\$ 4,645,497	\$ 5,229,076	\$ 4,452,497	\$ 4,452,497	\$ 6,204,945		
Fund Balance 6/30	\$ 5,229,076	\$ 4,452,497	\$ 6,204,945	\$ 5,419,497	\$ 6,493,945		

PUBLIC WAY IMPROVEMENT FUND REVENUE AND EXPENSE SUMMARY							
	2021 ACTUAL	2022 ACTUAL	2023 PROJECTION	2023 BUDGET	2024 BUDGET	2023 vs. 2024 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 178	\$ 289	\$ 361	\$ -	\$ -	\$ -	N/A
Municipal Aid	550,549	569,255	618,458	618,000	605,000	(13,000)	-2.1%
Local Gov't Economic Assist.	12,549	30,212	45,722	13,000	30,000	17,000	130.8%
Henderson Water Utility	112,506	154,985	113,011	100,000	110,000	10,000	10.0%
Miscellaneous	9,658	2,002	8,954	6,000	7,000	1,000	16.7%
Transfer from General	754,000	1,035,000	1,143,000	1,428,000	1,410,000	(18,000)	-1.3%
Total Revenue	\$ 1,439,440	\$ 1,791,743	\$ 1,929,506	\$ 2,165,000	\$ 2,162,000	\$ (3,000)	-0.1%
Expenditures:							
Personnel Services	\$ 713,057	\$ 768,964	\$ 774,823	\$ 819,040	\$ 852,020	\$ 32,980	4.0%
Supplies	65,042	66,168	80,303	112,500	99,580	(12,920)	-11.5%
Maintenance	949,455	1,177,324	1,055,450	1,210,500	1,189,500	(21,000)	-1.7%
Services	4,342	2,020	3,750	6,540	5,930	(610)	-9.3%
Sundry	19,112	19,085	14,925	16,420	14,970	(1,450)	-8.8%
Total Expenditures	\$ 1,751,008	\$ 2,033,561	\$ 1,929,251	\$ 2,165,000	\$ 2,162,000	\$ (3,000)	-0.1%
Excess (Deficiency) of Revenues Over Expenditures	\$ (311,568)	\$ (241,818)	\$ 255	\$ -	\$ -		
Fund Balance 7/1	\$ 38,828	\$ (272,740)	\$ (514,558)	\$ (514,558)	\$ (514,303)		
Fund Balance 6/30	\$ (272,740)	\$ (514,558)	\$ (514,303)	\$ (514,558)	\$ (514,303)		

SANITATION FUND REVENUE AND EXPENSE SUMMARY							
	2021 ACTUAL	2022 ACTUAL	2023 PROJECTION	2023 BUDGET	2024 BUDGET	2023 vs. 2024 DIFFERENCE	PERCENT CHANGE
Revenues:							
Collection Fees	\$ 3,249,301	\$ 3,079,466	\$ 3,224,851	\$ 3,140,000	\$ 3,201,000	\$ 61,000	1.9%
Transfer Station Fees	743,585	1,328,273	1,505,900	1,848,000	1,543,000	(305,000)	-16.5%
Recycling Fees	-	-	-	-	-	-	N/A
Interest	32,591	(53,227)	41,084	5,000	21,000	16,000	320.0%
Sale of Scrap and Equipment	7,782	9,275	2,365	-	2,000	2,000	N/A
Revenue from County	114,264	117,120	120,048	120,000	123,000	3,000	2.5%
Other	11,016	9,400	14,331	7,000	8,000	1,000	14.3%
Total Revenue	\$ 4,158,539	\$ 4,490,307	\$ 4,908,579	\$ 5,120,000	\$ 4,898,000	\$ (222,000)	-4.3%
Expenditures:							
Personnel Services	\$ 1,109,322	\$ 975,227	\$ 1,007,771	\$ 1,149,880	\$ 1,140,080	\$ (9,800)	-0.9%
Supplies	45,480	62,687	105,447	119,930	116,850	(3,080)	-2.6%
Maintenance	76,862	72,913	92,956	130,690	106,190	(24,500)	-18.7%
Services	2,444,858	2,729,456	2,733,424	2,766,780	3,019,150	252,370	9.1%
Sundry	124,857	500,536	60,176	52,720	31,730	(20,990)	-39.8%
Capital	-	-	168,869	941,000	325,000	(616,000)	-65.5%
Transfers	104,219	97,855	98,873	105,000	99,000	(6,000)	-5.7%
Total Expenditures	\$ 3,905,598	\$ 4,438,674	\$ 4,267,516	\$ 5,266,000	\$ 4,838,000	\$ (428,000)	-8.1%
Excess (Deficiency) of Revenues Over Expenditures	\$ 252,941	\$ 51,633	\$ 641,063	\$ (146,000)	\$ 60,000		
Fund Balance 7/1	\$ (1,610,517)	\$ (1,357,576)	\$ (1,305,943)	\$ (1,305,943)	\$ (664,880)		
Fund Balance 6/30	\$ (1,357,576)	\$ (1,305,943)	\$ (664,880)	\$ (1,451,943)	\$ (604,880)		

HART FUND REVENUE AND EXPENSE SUMMARY							
	2021 ACTUAL	2022 ACTUAL	2023 PROJECTION	2023 BUDGET	2024 BUDGET	2023 vs. 2024 DIFFERENCE	PERCENT CHANGE
Revenues:							
Bus Fares	\$ 16,393	\$ 17,874	\$ 19,618	\$ 17,000	\$ 19,000	\$ 2,000	11.8%
FTA Grant	843,139	877,948	928,000	1,062,000	1,172,600	110,600	10.4%
State Grant	55,658	-	88,833	57,900	88,000	30,100	52.0%
Local Share (General Fund)	424,246	-	235,000	537,000	556,000	19,000	3.5%
Interest	616	1,306	1,347	-	-	-	N/A
Other	9,812	12,933	4,711	4,100	4,400	300	7.3%
Total Revenue	\$ 1,349,864	\$ 910,061	\$ 1,277,509	\$ 1,678,000	\$ 1,840,000	\$ 162,000	9.7%
Expenditures:							
Personnel Services	\$ 927,110	\$ 907,965	\$ 931,622	\$ 1,196,390	\$ 1,157,020	\$ (39,370)	-3.3%
Supplies	49,789	96,593	84,992	91,080	91,130	50	0.1%
Maintenance	38,012	47,316	33,200	59,150	60,500	1,350	2.3%
Services	167,876	175,211	194,967	208,630	217,380	8,750	4.2%
Sundry	34,232	36,387	32,014	32,750	33,970	1,220	3.7%
Capital	72,681	51,102	-	90,000	280,000	190,000	211.1%
Total Expenditures	\$ 1,289,700	\$ 1,314,574	\$ 1,276,795	\$ 1,678,000	\$ 1,840,000	\$ 162,000	9.7%
Excess (Deficiency) of Revenues Over Expenditures	\$ 60,164	\$ (404,513)	\$ 714	\$ -	\$ -		
Fund Balance 7/1	\$ 572,846	\$ 633,010	\$ 228,497	\$ 228,497	\$ 229,211		
Fund Balance 6/30	\$ 633,010	\$ 228,497	\$ 229,211	\$ 228,497	\$ 229,211		

EMERGENCY COMMUNICATIONS FUND REVENUE AND EXPENSE SUMMARY							
	2021 ACTUAL	2022 ACTUAL	2023 PROJECTION	2023 BUDGET	2024 BUDGET	2023 vs. 2024 DIFFERENCE	PERCENT CHANGE
Revenues:							
911 Telephone Revenue	\$ 638,619	\$ 653,565	\$ 651,309	\$ 645,700	\$ 651,500	\$ 5,800	0.9%
911 Wireless Revenue	284,769	309,567	298,500	295,300	298,500	3,200	1.1%
Transfer from General	203,000	428,000	836,000	852,000	676,000	(176,000)	-20.7%
Revenue from County	71,069	161,312	279,000	283,000	225,000	(58,000)	-20.5%
Other	798	-	-	-	-	-	N/A
Interest	204	298	619	-	-	-	N/A
Total Revenue	\$ 1,198,459	\$ 1,557,458	\$ 2,065,428	\$ 2,076,000	\$ 1,851,000	\$ (225,000)	-10.8%
Expenditures:							
Personnel Services	\$ 1,017,055	\$ 1,105,733	\$ 1,226,980	\$ 1,230,010	\$ 1,357,170	\$ 127,160	10.3%
Supplies	13,848	14,106	15,792	17,400	15,240	(2,160)	-12.4%
Maintenance	156,199	421,259	332,342	331,680	414,010	82,330	24.8%
Services	38,265	67,579	76,964	62,370	64,580	2,210	3.5%
Capital	-	4,716	412,862	434,540	-	(434,540)	-100.0%
Total Expenditures	\$ 1,225,367	\$ 1,613,393	\$ 2,064,940	\$ 2,076,000	\$ 1,851,000	\$ (225,000)	-10.8%
Excess (Deficiency) of Revenues Over Expenditures	\$ (26,908)	\$ (55,935)	\$ 488	\$ -	\$ -		
Fund Balance 7/1	\$ 73,733	\$ 46,825	\$ (9,110)	\$ (9,110)	\$ (8,622)		
Fund Balance 6/30	\$ 46,825	\$ (9,110)	\$ (8,622)	\$ (9,110)	\$ (8,622)		

CIVIL SERVICE PENSION FUND REVENUE AND EXPENSE SUMMARY							
	2021 ACTUAL	2022 ACTUAL	2023 PROJECTION	2023 BUDGET	2024 BUDGET	2023 vs. 2024 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest (Net of Trustee Fees)	\$ 4	\$ 6	\$ 33	\$ -	\$ -	\$ -	N/A
Employee Contributions	2,394	2,509	2,668	3,000	3,000	-	0.0%
Employer Match	2,394	2,509	2,668	3,000	3,000	-	0.0%
Transfer from General	78,000	69,000	69,000	79,000	74,000	(5,000)	-6.3%
Total Revenues	\$ 82,878	\$ 74,097	\$ 74,369	\$ 85,000	\$ 80,000	\$ (5,000)	-5.9%
Expenditures:							
Pension Benefits	\$ 73,089	\$ 69,966	\$ 64,831	\$ 69,000	\$ 71,300	\$ 2,300	3.3%
Health Benefits	8,170	6,610	5,634	11,700	8,400	(3,300)	-28.2%
Other	-	100	3,393	4,300	300	(4,000)	-93.0%
Total Expenditures	\$ 81,259	\$ 76,676	\$ 73,858	\$ 85,000	\$ 80,000	\$ (5,000)	-5.9%
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,619	\$ (2,579)	\$ 511	\$ -	\$ -		
Fund Balance 7/1	\$ (749)	\$ 870	\$ (1,709)	\$ (1,709)	\$ (1,198)		
Fund Balance 6/30	\$ 870	\$ (1,709)	\$ (1,198)	\$ (1,709)	\$ (1,198)		

POLICE & FIRE PENSION FUND REVENUE AND EXPENSE SUMMARY							
	2021 ACTUAL	2022 ACTUAL	2023 PROJECTION	2023 BUDGET	2024 BUDGET	2023 vs. 2024 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest (Net of Trustee Fees)	\$ 4	\$ 8	\$ 39	\$ -	\$ -	\$ -	N/A
Transfer from General	332,000	304,000	315,000	327,000	333,000	6,000	1.8%
Total Revenues	\$ 332,347	\$ 304,038	\$ 315,039	\$ 327,000	\$ 333,000	\$ 6,000	1.8%
Expenditures:							
Pension Benefits	\$ 293,443	\$ 275,732	\$ 278,204	\$ 278,200	\$ 292,200	\$ 14,000	5.0%
Other	200	100	3,816	5,500	500	(5,000)	-90.9%
Health Insurance Benefits	39,770	28,102	32,736	43,300	40,300	(3,000)	-6.9%
Total Expenditures	\$ 333,413	\$ 303,934	\$ 314,756	\$ 327,000	\$ 333,000	\$ 6,000	1.8%
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,066)	\$ 104	\$ 283	\$ -	\$ -		
Fund Balance 7/1	\$ (3,700)	\$ (4,766)	\$ (4,662)	\$ (4,662)	\$ (4,379)		
Fund Balance 6/30	\$ (4,766)	\$ (4,662)	\$ (4,379)	\$ (4,662)	\$ (4,379)		

HEALTH INSURANCE FUND REVENUE AND EXPENSE SUMMARY							
	2021 ACTUAL	2022 ACTUAL	2023 PROJECTION	2023 BUDGET	2024 BUDGET	2023 vs. 2024 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 2,637	\$ 2,775	\$ 2,193	\$ 1,910	\$ 2,120	\$ 210	11.0%
Employee Contributions	396,501	426,735	536,958	462,000	537,000	75,000	16.2%
Premiums - Water	1,380,700	1,357,370	1,334,055	1,712,160	1,763,320	51,160	3.0%
Premiums - Power & Light	753,066	804,565	847,490	806,880	1,013,400	206,520	25.6%
Premiums - 911	230,960	225,620	222,684	295,200	324,290	29,090	9.9%
Premiums - DSC	271,670	246,360	273,600	314,880	314,160	(720)	-0.2%
Premiums - General Fund	3,581,000	3,055,487	3,740,823	4,478,850	4,673,540	194,690	4.3%
Premiums - Gas Fund	426,587	385,908	430,992	492,000	506,710	14,710	3.0%
Premiums - HART	216,000	204,508	187,963	255,840	263,490	7,650	3.0%
Premiums - PWI	168,180	187,050	203,133	211,560	217,890	6,330	3.0%
Premiums - Cemetery Fund	72,000	69,293	61,227	78,720	81,080	2,360	3.0%
Total Revenue	\$ 7,499,301	\$ 6,965,671	\$ 7,841,119	\$ 9,110,000	\$ 9,697,000	\$ 587,000	6.4%
Expenditures:							
Administration Expense	\$ 959,596	\$ 1,061,288	\$ 960,692	\$ 1,300,000	\$ 1,300,000	\$ -	0.0%
Health Clinic	175,207	205,502	224,638	236,000	236,000	-	0.0%
Insurance Benefits	7,039,912	5,288,792	6,481,928	7,104,000	7,720,000	616,000	8.7%
Total Expenditures	\$ 8,174,715	\$ 6,555,582	\$ 7,667,258	\$ 8,640,000	\$ 9,256,000	\$ 616,000	7.1%
Excess (Deficiency) of Revenues Over Expenditures	\$ (675,414)	\$ 410,089	\$ 173,861	\$ 470,000	\$ 441,000		
Fund Balance 7/1	\$ 696,985	\$ 21,571	\$ 431,660	\$ 431,660	\$ 605,521		
Fund Balance 6/30	\$ 21,571	\$ 431,660	\$ 605,521	\$ 901,660	\$ 1,046,521		

HEALTH REIMBURSEMENT ARRANGEMENT REVENUE AND EXPENSE SUMMARY							
	2021 ACTUAL	2022 ACTUAL	2023 PROJECTION	2023 BUDGET	2024 BUDGET	2023 vs. 2024 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 150	\$ 207	\$ 546	\$ -	\$ -	\$ -	N/A
Transfers	330,000	270,000	240,000	250,000	250,000	-	0.0%
Total Revenue	330,150	270,207	240,546	250,000	250,000	-	0.0%
Expenditures:							
Sundry Charges Total	\$ 331,774	\$ 261,842	\$ 240,119	\$ 250,000	\$ 250,000	\$ -	0.0%
Total Expenditures	\$ 331,774	\$ 261,842	\$ 240,119	\$ 250,000	\$ 250,000	\$ -	0.0%
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,624)	\$ 8,365	\$ 427	\$ -	\$ -		
Fund Balance 7/1	\$ 20,717	\$ 19,093	\$ 27,458	\$ 27,458	\$ 27,885		
Fund Balance 6/30	\$ 19,093	\$ 27,458	\$ 27,885	\$ 27,458	\$ 27,885		

TOURISM COMMISSION REVENUE AND EXPENSE SUMMARY							
	2021 ACTUAL	2022 ACTUAL	2023 PROJECTION	2023 BUDGET	2024 BUDGET	2023 vs. 2024 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 9	\$ 15	\$ -	\$ -	\$ -	\$ -	N/A
Taxes	154,108	193,893	218,786	230,000	265,000	35,000	15.2%
Total Revenue	154,117	193,908	218,786	230,000	265,000	35,000	15.2%
Expenditures:							
Transfers	\$ 154,117	\$ 193,908	\$ 218,786	\$ 230,000	\$ 265,000	\$ 35,000	15.2%
Total Expenditures	\$ 154,117	\$ 193,908	\$ 218,786	\$ 230,000	\$ 265,000	\$ 35,000	15.2%
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1		
Fund Balance 6/30	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1		

COMMUNITY DEVELOPMENT BLOCK GRANT FUND REVENUE AND EXPENSE SUMMARY							
	2021 ACTUAL	2022 ACTUAL	2023 PROJECTION	2023 BUDGET	2024 BUDGET	2023 vs. 2024 DIFFERENCE	PERCENT CHANGE
Revenues:							
Comm. Develop. Block Grant	\$ 250,999	\$ 347,556	\$ 817,414	\$ 784,000	\$ 680,000	\$ (104,000)	-13.3%
Total Revenue	\$ 250,999	\$ 347,556	\$ 817,414	\$ 784,000	\$ 680,000	\$ (104,000)	-13.3%
Expenditures:							
Acquisition	\$ -	\$ 2,602	\$ 1,539	\$ 3,000	\$ 6,000	\$ 3,000	100.0%
Rehabilitation	69,730	235,521	100,145	366,996	351,900	(15,096)	-4.1%
Administration	42,632	51,187	50,567	51,187	50,570	(617)	-1.2%
Public Facilities	60,000	-	22,212	110,957	143,150	32,193	29.0%
Public Services	78,637	58,246	215,713	251,860	128,380	(123,480)	-49.0%
Total Expenditures	\$ 250,999	\$ 347,556	\$ 390,176	\$ 784,000	\$ 680,000	\$ (104,000)	-13.3%
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ 427,238	\$ -	\$ -		
Fund Balance 7/1	\$ -	\$ -	\$ -	\$ -	\$ 427,238		
Fund Balance 6/30	\$ -	\$ -	\$ 427,238	\$ -	\$ 427,238		

POLICE INVESTIGATION FUND REVENUE AND EXPENSE SUMMARY								
	2021 ACTUAL	2022 ACTUAL	2023 PROJECTION	2023 BUDGET	2024 BUDGET	2023 vs. 2024 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Sale of Equipment	\$ 11,294	\$ 4,002	\$ -	\$ -	\$ -	\$ -	N/A	
Interest	674	965	3,540	-	-	-	N/A	
Investigation Income	12,487	3,578	39,617	93,000	102,000	9,000	9.7%	
Total Revenue	\$ 47,372	\$ 11,372	\$ 50,309	\$ 93,000	\$ 102,000	\$ 9,000	9.7%	
Expenditures:								
Supplies	\$ 39,847	\$ 15,535	\$ 28,507	\$ 20,000	\$ 30,000	\$ 10,000	50.0%	
Special Services	14,309	11,194	2,500	73,000	72,000	(1,000)	-1.4%	
Capital	7,000	-	-	-	-	-	N/A	
Total Expenditures	\$ 61,156	\$ 26,729	\$ 31,007	\$ 93,000	\$ 102,000	\$ 9,000	9.7%	
Excess (Deficiency) of Revenues Over Expenditures	\$ (13,784)	\$ (15,357)	\$ 19,302	\$ -	\$ -			
Fund Balance 7/1	\$ 94,361	\$ 80,577	\$ 65,220	\$ 65,220	\$ 84,522			
Fund Balance 6/30	\$ 80,577	\$ 65,220	\$ 84,522	\$ 65,220	\$ 84,522			

CEMETERY FUND REVENUE AND EXPENSE SUMMARY								
	2021 ACTUAL	2022 ACTUAL	2023 PROJECTION	2023 BUDGET	2024 BUDGET	2023 vs. 2024 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Sales	\$ 335,106	\$ 315,386	\$ 285,669	\$ 298,000	\$ 296,600	\$ (1,400)	-0.5%	
Taxable Sales	3,025	1,436	1,330	2,000	1,400	(600)	-30.0%	
Interest	56	161	188	-	-	-	N/A	
Transfer from General	107,000	164,000	204,000	257,000	288,000	31,000	12.1%	
Total Revenues	\$ 445,187	\$ 480,983	\$ 491,187	\$ 557,000	\$ 586,000	\$ 29,000	5.2%	
Expenditures:								
Personnel Services	\$ 297,384	\$ 264,166	\$ 265,361	\$ 317,430	\$ 322,450	\$ 5,020	1.6%	
Supplies	12,946	13,071	16,209	20,870	17,820	(3,050)	-14.6%	
Maintenance	24,168	26,533	25,300	23,000	25,680	2,680	11.7%	
Services	121,935	165,110	178,644	189,850	214,200	24,350	12.8%	
Sundry	4,668	5,314	5,315	5,850	5,850	-	0.0%	
Total Expenditures	\$ 461,101	\$ 474,194	\$ 490,829	\$ 557,000	\$ 586,000	\$ 29,000	5.2%	
Excess (Deficiency) of Revenues Over Expenditures	\$ (15,914)	\$ 6,789	\$ 358	\$ -	\$ -			
Fund Balance 7/1	\$ 7,581	\$ (8,333)	\$ (1,544)	\$ (1,544)	\$ (1,186)			
Fund Balance 6/30	\$ (8,333)	\$ (1,544)	\$ (1,186)	\$ (1,544)	\$ (1,186)			

BOND FUND REVENUE AND EXPENSE SUMMARY							
	2021 ACTUAL	2022 ACTUAL	2023 PROJECTION	2023 BUDGET	2024 BUDGET	2023 vs. 2024 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 489	\$ 1,542	\$ 2,495	\$ -	\$ -	\$ -	N/A
HMPL Contribution	-	167,572	863,895	864,000	1,302,900	438,900	50.8%
Other	14,017	-	-	-	-	-	N/A
Tax Revenue	89	1	-	-	-	-	N/A
HWU Contribution	749,785	755,962	981,505	1,406,500	1,012,600	(393,900)	-28.0%
Transfer from General	1,393,000	2,513,000	1,068,000	1,067,000	1,061,000	(6,000)	-0.6%
Transfer from Gas	179,251	179,898	181,770	180,000	182,000	2,000	1.1%
Transfer from Sanitation	104,219	97,855	98,873	105,000	99,000	(6,000)	-5.7%
Transfer from Construction	2,411,671	8,537,922	3,377,500	2,952,500	4,672,500	1,720,000	58.3%
Total Revenue	\$ 4,852,521	\$ 12,253,752	\$ 6,574,038	\$ 6,575,000	\$ 8,330,000	\$ 1,755,000	26.7%
Expenditures:							
Interest	\$ 1,247,539	\$ 1,329,557	\$ 2,243,795	\$ 2,245,000	\$ 2,690,000	\$ 445,000	19.8%
Bonds	3,605,000	10,925,000	4,330,000	4,330,000	5,640,000	1,310,000	30.3%
Total Expenditures	\$ 4,852,539	\$ 12,254,557	\$ 6,573,795	\$ 6,575,000	\$ 8,330,000	\$ 1,755,000	26.7%
Excess (Deficiency) of							
Revenues Over Expenditures	\$ (18)	\$ (805)	\$ 243	\$ -	\$ -		
Fund Balance 7/1	\$ 1,000	\$ 982	\$ 177	\$ 177	\$ 419		
Fund Balance 6/30	\$ 982	\$ 177	\$ 419	\$ 177	\$ 419		

CONSTRUCTION FUND REVENUE AND EXPENSE SUMMARY							
	2021 ACTUAL	2022 ACTUAL	2023 PROJECTION	2023 BUDGET	2024 BUDGET	2023 vs. 2024 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 20,466	\$ 119,663	\$ 655,921	\$ -	\$ -	\$ -	N/A
Federal Grant	271,541	2,539,526	3,326,006	3,205,000	3,236,000	31,000	1.0%
State Grant	-	-	643,434	-	-	-	N/A
County Contribution	15,000	-	1,000,000	-	-	-	N/A
HWU Contribution	-	5,000,000	-	-	-	-	N/A
Donations	15,000	-	-	-	-	-	N/A
Bond or Loan Proceeds	9,998,712	23,537,344	31,334,977	-	21,437,000	21,437,000	N/A
Transfers from General	1,245,000	-	506,000	943,000	941,000	(2,000)	-0.2%
Total Revenue	\$ 11,565,719	\$ 31,196,533	\$ 37,466,338	\$ 4,148,000	\$ 25,614,000	\$ 21,466,000	517.5%
Expenditures:							
Bond Issuance Costs	\$ 162,767	\$ 297,854	\$ 531,664	\$ 750,000	\$ -	\$ (750,000)	-100.0%
Maintenance	25,703	2,709	-	-	-	-	N/A
Sundry	67,635	1,402,402	4,029,964	4,030,000	-	(4,030,000)	-100.0%
Equipment	320,869	-	-	-	-	-	N/A
Street	81,330	255,559	3,066,912	3,938,000	4,307,500	369,500	9.4%
Public Works Building	54,065	-	-	-	-	-	N/A
Land Acquisition	960,571	4,975,572	-	-	-	-	N/A
Sports Complex	20,179	245,669	2,522,230	10,403,000	13,147,000	2,744,000	26.4%
Other Buildings	46,147	7,242	373,937	2,115,000	3,387,000	1,272,000	60.1%
Riverfront Improvements	12,003	128,408	-	-	-	-	N/A
Drainage Improvements	-	-	-	10,000	-	(10,000)	-100.0%
Transfer to General Fund	17,190	105,134	501,423	-	100,000	100,000	N/A
Transfer to Bond Fund	2,411,671	8,537,922	3,377,500	-	4,672,500	4,672,500	N/A
Total Expenditures	\$ 4,180,130	\$ 15,958,471	\$ 14,403,630	\$ 21,246,000	\$ 25,614,000	\$ 4,368,000	20.6%
Excess (Deficiency) of							
Revenues Over Expenditures	\$ 7,385,589	\$ 15,238,062	\$ 23,062,708	\$ (17,098,000)	\$ -		
Fund Balance 7/1	\$ 30,509,070	\$ 37,894,659	\$ 53,132,721	\$ 53,132,721	\$ 76,195,429		
Fund Balance 6/30	\$ 37,894,659	\$ 53,132,721	\$ 76,195,429	\$ 36,034,721	\$ 76,195,429		

ALL FUNDS REVENUE AND EXPENSE SUMMARY							
	2021 ACTUAL	2022 ACTUAL	2023 PROJECTION	2023 BUDGET	2024 BUDGET	2023 vs. 2024 DIFFERENCE	PERCENT CHANGE
Revenues:							
Taxes	\$ 23,392,800	\$ 25,649,885	\$ 27,080,450	\$ 25,221,300	\$ 27,605,300	\$ 2,384,000	9.5%
Gas Sales	13,422,335	20,305,150	21,000,000	22,650,000	22,000,000	(650,000)	-2.9%
Service Charges & Fees	5,306,631	6,049,746	6,389,251	6,517,300	6,375,800	(141,500)	-2.2%
Fines	12,065	8,410	185	18,000	18,000	-	0.0%
Licenses & Permits	70,041	112,141	133,503	87,300	114,000	26,700	30.6%
Rents & Concessions	85,510	123,621	140,442	86,800	122,400	35,600	41.0%
Interest	259,478	(696,043)	1,364,210	98,310	234,320	136,010	138.3%
Federal Grants	2,963,978	5,518,456	5,103,485	5,071,700	5,112,600	40,900	0.8%
State Grants	1,253,820	1,245,910	2,281,182	1,406,400	1,420,600	14,200	1.0%
Local Reimbursement	3,479,466	3,791,122	5,047,894	3,890,000	4,279,000	389,000	10.0%
Other	2,458,589	6,719,263	6,792,028	6,186,100	1,878,400	(4,307,700)	-69.6%
Transfers	15,411,335	21,058,370	17,421,510	19,894,090	22,015,880	2,121,790	10.7%
In Lieu of Tax Payments	3,187,358	3,248,836	3,235,349	3,538,700	3,234,700	(304,000)	-8.6%
Total Revenue	\$ 81,302,118	\$ 116,672,211	\$ 127,324,466	\$ 94,666,000	\$ 115,848,000	\$ 21,182,000	22.4%
Expenditures:							
Personnel Services	\$ 26,089,503	\$ 26,976,955	\$ 29,471,179	\$ 30,848,400	\$ 32,882,720	\$ 2,034,320	6.6%
Insurance Benefits	7,371,686	5,550,634	6,722,047	7,354,000	7,970,000	616,000	8.4%
Cost of Natural Gas	8,742,656	16,093,102	15,500,000	17,050,000	16,000,000	(1,050,000)	-6.2%
Bond Payments	4,852,539	12,254,557	6,573,795	6,575,000	8,330,000	1,755,000	26.7%
Supplies	1,087,637	1,282,206	1,514,726	1,744,260	1,697,190	(47,070)	-2.7%
Maintenance	2,754,476	3,884,179	3,353,995	3,866,160	3,968,000	101,840	2.6%
Services	6,950,941	7,983,212	8,145,097	8,690,250	9,702,090	1,011,840	11.6%
Sundry	3,676,823	5,719,993	8,021,535	8,637,970	3,809,240	(4,828,730)	-55.9%
Capital	2,534,307	5,916,149	11,638,827	23,957,330	22,450,500	(1,506,830)	-6.3%
Transfers	7,460,864	13,755,584	8,803,368	6,061,630	10,717,260	4,655,630	76.8%
Total Expenditures	\$ 71,521,432	\$ 99,416,571	\$ 99,744,569	\$ 114,785,000	\$ 117,527,000	\$ 2,742,000	2.4%
Excess (Deficiency) of Revenues Over Expenditures	\$ 9,784,386	\$ 17,257,653	\$ 27,579,897	\$ (20,119,000)	\$ (1,679,000)		
Fund Balance 7/1	\$ 46,124,095	\$ 55,908,481	\$ 73,166,134	\$ 73,166,134	\$ 100,746,031		
Fund Balance 6/30	\$ 55,908,481	\$ 73,166,134	\$ 100,746,031	\$ 53,047,134	\$ 99,067,031		

**CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Amended Budget	2024 Proposed Budget	% Change
Fund 10 - General Fund							
31 Taxes							
3100	Current Property Tax	\$ 6,970,102	\$ 7,194,234	\$ 7,369,651	\$ 7,121,700	\$ 7,592,000	6.6%
3101	Vehicle Property Tax	806,098	866,696	897,252	800,000	900,000	12.5%
3104	Omitted Tangible Tax	14,485	53,532	38,651	36,000	38,000	5.6%
3105	Delinquent Property Tax	158,661	142,638	167,906	116,500	143,000	22.7%
3115	Franchise Tax	694,133	619,744	658,280	656,000	658,000	0.3%
3121	Bank Deposits	188,232	208,971	213,437	210,000	214,000	1.9%
3125	Insurance Tax	6,038,724	6,659,813	6,810,130	6,515,100	6,860,000	5.3%
3130	Net Profits Tax	1,418,172	1,957,760	2,045,747	1,710,000	2,148,000	25.6%
3135	Payroll Tax	6,989,739	7,783,068	8,690,155	7,872,000	8,820,300	12.0%
3136	1% Rebate Program	(40,172)	(30,496)	(29,545)	(46,000)	(33,000)	N/A
3150	In Lieu of Tax - Housing	42,634	54,112	40,625	44,000	40,000	-9.1%
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	500,000	550,000	550,000	850,000	550,000	-35.3%
Tax Total		26,425,532	28,704,796	30,097,013	28,530,000	30,575,000	7.2%
32 Service Fees							
3221	Service Charges	316,427	531,588	546,334	480,000	546,000	13.8%
3225	Check Collection Fee	2,780	3,175	3,350	3,100	3,300	6.5%
3231	Warrant Service Fee	13,944	29,684	26,731	20,000	23,400	17.0%
3235	Appeal Board Fees	2,100	1,900	1,575	1,300	1,600	23.1%
3240	Swimming Pool Fees	-	32,685	24,377	24,000	24,000	0.0%
3265	False Alarm Services	9,000	5,700	7,850	6,100	6,500	6.6%
3274	Law Enforcement	13,617	33,015	26,431	17,000	26,000	52.9%
3280	Service Chg.-nuisance	4,886	12,684	42,550	13,800	23,000	66.7%
3325	Criminal Littering Fines	1,275	1,175	875	-	-	N/A
Service Fees Total		364,029	651,606	680,073	565,300	653,800	15.7%
33 Fines & Forfeitures							
3305	Parking Fines	12,065	8,410	185	18,000	18,000	0.0%
Fines & Forfeitures Total		12,065	8,410	185	18,000	18,000	0.0%
34 License & Permits							
3138	Contractor Registration	-	25,438	39,488	-	25,000	N/A
3405	Liquor & Beer License	12,012	28,015	30,273	29,000	29,000	0.0%
3410	Building Permits	40,364	47,618	50,052	41,000	46,000	12.2%
3425	Boat Launch Permits	12,120	9,810	9,060	12,000	10,000	-16.7%
3430	Fireworks Permits	4,000	-	4,000	4,000	4,000	0.0%
3435	Resident Parking Permit	1,545	1,260	630	1,300	-	-100.0%
License & Permits Total		70,041	112,141	133,503	87,300	114,000	30.6%

**CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Amended Budget	2024 Proposed Budget	% Change
Fund 10 - General Fund - (continued)							
35 Rents							
3510	Rent-Other	\$ 23,074	\$ 30,695	\$ 31,505	\$ 23,000	\$ 31,500	37.0%
3516	Concessions - Pool	-	11,987	9,553	8,000	10,000	25.0%
3520	Rent-Municipal Lands	62,436	80,939	99,384	55,800	80,900	45.0%
Rents Total		85,510	123,621	140,442	86,800	122,400	41.0%
36 Sale of Property							
3615	Photostatic Copy Fees	10,178	10,128	10,837	10,000	10,000	0.0%
3620	Sale of Land	950	-	-	-	-	N/A
3622	Sale of Equipment	2,885	2,143	-	2,000	2,000	0.0%
3623	Sale of Vehicles	3,932	7,215	-	9,000	4,000	-55.6%
Sale of Property Total		17,945	19,486	10,837	21,000	16,000	-23.8%
37 Other Revenue							
3700	Interest Income	125,082	(616,249)	600,844	36,400	156,200	329.1%
3710	Govt Service Chg-Water	680,000	729,000	797,000	797,000	882,000	10.7%
3715	Govt Service Chg-Elect	682,000	740,000	817,000	817,000	916,000	12.1%
3719	Govt Service Chg-HART	127,000	135,000	153,000	153,000	162,000	5.9%
3720	Govt Service Chg-Gas	970,000	1,015,000	1,049,000	1,049,000	1,121,000	6.9%
3721	Govt Service Chg-DSC	253,000	267,000	292,000	292,000	312,000	6.8%
3730	Insurance Recovery	46,242	19,543	16,689	65,000	20,000	-69.2%
3753	Federal Grant	1,575,382	1,750,599	24,913	20,700	24,000	15.9%
3754	State Grant	13,315	43,774	235,160	13,300	13,500	1.5%
3761	KLEFPF	291,787	262,321	309,181	357,900	339,200	-5.2%
3762	FIP	329,962	335,632	340,394	346,300	344,900	-0.4%
3774	Donations	20,657	26,200	5,020	5,000	5,000	0.0%
3799	Unclassified	32,947	15,190	8,488	-	8,000	N/A
3830	Reimbursable Services	454,627	471,705	427,835	279,000	428,000	53.4%
Other Revenue Total		5,602,001	5,194,715	5,076,524	4,231,600	4,731,800	11.8%
38 Transfers							
3860	Transfer from Constr.	17,190	105,135	501,423	10,000	100,000	900.0%
Transfers Total		17,190	105,135	501,423	10,000	100,000	900.0%
GENERAL FUND REVENUE TOTAL		\$ 32,594,313	\$ 34,919,910	\$ 36,640,000	\$ 33,550,000	\$ 36,331,000	8.3%

**CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Amended Budget	2024 Proposed Budget	% Change
Fund 20 - Gas Fund							
32 Service Fees							
3221	Service Charges	\$ 9,935	\$ 9,395	\$ 9,000	\$ 6,000	\$ 9,000	50.0%
Service Fees Total		9,935	9,395	9,000	6,000	9,000	50.0%
36 Sale of Property							
3622	Sale of Equipment	63	5,427	6,300	2,000	5,000	150.0%
Sale of Property Total		63	5,427	6,300	2,000	5,000	150.0%
37 Other Revenue							
3700	Interest Income	76,318	(153,802)	55,000	55,000	55,000	0.0%
3753	Federal Grant	56,988	-	4,500,000	4,500,000	-	-100.0%
3830	Reimbursable Services	497,030	(128,195)	7,500	100,000	-	-100.0%
Other Revenue Total		630,336	(281,997)	4,562,500	4,655,000	55,000	-98.8%
39 Gas Revenue							
3900	Gas Sales	13,422,335	20,305,150	21,000,000	22,650,000	22,000,000	-2.9%
3920	Penalties	60,916	86,884	65,000	50,000	65,000	30.0%
3940	Gas Mains	22,076	-	2,500	3,000	5,000	66.7%
3945	Service Lines	10,339	21,060	14,000	1,000	5,000	400.0%
3960	PEAK Return	828,417	737,482	600,000	550,000	650,000	18.2%
3990	Miscellaneous	16,495	21,214	155,000	1,000	35,000	3400.0%
Gas Revenue Total		14,360,578	21,171,790	21,836,500	23,255,000	22,760,000	-2.1%
GAS FUND REVENUE TOTAL		\$ 15,000,912	\$ 20,904,615	\$ 26,414,300	\$ 27,918,000	\$ 22,829,000	-18.2%
Fund 29 - Health Reimbursement Arrangement (HRA)							
37 Other Revenue							
3700	Interest Income	\$ 150	\$ 207	\$ 546	\$ -	\$ -	N/A
Other Revenue Total		150	207	546	-	-	N/A
38 Transfers							
3855	Transfer from Health Ins.	330,000	270,000	240,000	250,000	250,000	0.0%
Transfers Total		330,000	270,000	240,000	250,000	250,000	0.0%
HRA FUND REVENUE TOTAL		\$ 330,150	\$ 270,207	\$ 240,546	\$ 250,000	\$ 250,000	0.0%

**CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Amended Budget	2024 Proposed Budget	% Change
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Fund 32 - Civil Service Pension Fund

37 Other Revenue

3700	Interest Income	\$ 4	\$ 6	\$ 33	\$ -	\$ -	N/A
3717	Contri. Sanit. Employee	2,394	2,509	2,668	3,000	3,000	0.0%
3723	Income Match Sanit.	2,394	2,509	2,668	3,000	3,000	0.0%
3724	Tax Revenue	86	1	-	-	-	N/A
3799	Unclassified	-	72	-	-	-	N/A
3851	Transfer from General	78,000	69,000	69,000	79,000	74,000	-6.3%
Other Revenue Total		82,878	74,097	74,369	85,000	80,000	-5.9%
CIVIL SERVICE REVENUE TOTAL		<u>\$ 82,878</u>	<u>\$ 74,097</u>	<u>\$ 74,369</u>	<u>\$ 85,000</u>	<u>\$ 80,000</u>	<u>-5.9%</u>

Fund 33 - Police & Fire Pension Fund

37 Other Revenue

3700	Interest Income	\$ 4	\$ 8	\$ 39	\$ -	\$ -	N/A
3724	Tax Revenue	343	30	-	-	-	N/A
3851	Transfer from General	332,000	304,000	315,000	327,000	333,000	1.8%
Other Revenue Total		332,347	304,038	315,039	327,000	333,000	1.8%
POLICE & FIRE REVENUE TOTAL		<u>\$ 332,347</u>	<u>\$ 304,038</u>	<u>\$ 315,039</u>	<u>\$ 327,000</u>	<u>\$ 333,000</u>	<u>1.8%</u>

Fund 40 - Cemetery Fund

36 Sale of Property

3600	Cemetery Spaces	\$ 113,008	\$ 117,534	\$ 111,022	\$ 110,000	\$ 111,000	0.9%
3605	Grave Openings	170,954	142,253	141,438	144,000	141,600	-1.7%
3610	Other Cemetery Serv.	22,788	29,651	20,460	24,000	24,000	0.0%
3625	Taxable Sales	3,025	1,436	1,330	2,000	1,400	-30.0%
3630	Mausoleum Sales	28,356	25,948	12,749	20,000	20,000	0.0%
Sale of Property Total		338,131	316,822	286,999	300,000	298,000	-0.7%

37 Other Revenue

3700	Interest Income	56	161	188	-	-	N/A
Other Revenue Total		56	161	188	-	-	N/A

38 Transfers

3851	Transfer from General	107,000	164,000	204,000	257,000	288,000	12.1%
Transfer Total		107,000	164,000	204,000	257,000	288,000	12.1%

CEMETERY REVENUE TOTAL		<u>\$ 445,187</u>	<u>\$ 480,983</u>	<u>\$ 491,187</u>	<u>\$ 557,000</u>	<u>\$ 586,000</u>	<u>5.2%</u>
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**CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Amended Budget	2024 Proposed Budget	% Change
Fund 45 - Health Insurance Fund							
37 Other Revenue							
3700	Interest Income	\$ 2,637	\$ 2,775	\$ 2,193	\$ 1,910	\$ 2,120	11.0%
3778	Premiums - 911	230,960	225,620	222,684	295,200	324,290	9.9%
3781	Premiums - Water	1,380,700	1,357,370	1,334,055	1,712,160	1,763,320	3.0%
3782	Premiums - Power Light	753,066	804,565	847,490	806,880	1,013,400	25.6%
3784	Premiums - Sanitation	271,670	246,360	273,600	314,880	314,160	-0.2%
3785	Premiums - Cemetery	72,000	69,293	61,227	78,720	81,080	3.0%
3786	Premiums - General	3,581,000	3,055,487	3,740,823	4,478,850	4,673,540	4.3%
3787	Premiums - Gas	426,587	385,908	430,992	492,000	506,710	3.0%
3788	Premiums - HART	216,000	204,508	187,963	255,840	263,490	3.0%
3789	Premiums - PWI	168,180	187,050	203,133	211,560	217,890	3.0%
3795	Employee Contri. + 1	396,501	426,735	536,958	462,000	537,000	16.2%
Other Revenue Total		7,499,301	6,965,671	7,841,119	9,110,000	9,697,000	6.4%
HEALTH INS. REVENUE TOTAL		<u>\$ 7,499,301</u>	<u>\$ 6,965,671</u>	<u>\$ 7,841,119</u>	<u>\$ 9,110,000</u>	<u>\$ 9,697,000</u>	6.4%

Fund 48- Bond Fund

37 Other Revenue

3700	Interest Income	\$ 489	\$ 1,542	\$ 2,495	\$ -	\$ -	N/A
3724	Property Tax Revenue	89	1	-	-	-	N/A
3794	HMPL Contribution	-	167,572	863,895	864,000	1,302,900	50.8%
3797	HWU Contribution	749,785	755,962	981,505	1,406,500	1,012,600	-28.0%
3799	Unclassified	14,017	-	-	-	-	N/A
3851	Transfer from General	1,393,000	2,513,000	1,068,000	1,067,000	1,061,000	-0.6%
3852	Transfer from Gas	179,251	179,898	181,770	180,000	182,000	1.1%
3860	Transfer from Constr.	2,411,671	8,537,922	3,377,500	2,952,500	4,672,500	58.3%
3862	Transfer from Sanitation	104,219	97,855	98,873	105,000	99,000	-5.7%
Other Revenue Total		4,852,521	12,253,752	6,574,038	6,575,000	8,330,000	26.7%
BOND FUND REVENUE TOTAL		<u>\$ 4,852,521</u>	<u>\$ 12,253,752</u>	<u>\$ 6,574,038</u>	<u>\$ 6,575,000</u>	<u>\$ 8,330,000</u>	26.7%

Fund 50 - Public Way Improvement (PWI) Fund

37 Other Revenue

3700	Interest Income	\$ 178	\$ 289	\$ 361	\$ -	\$ -	N/A
3751	LGEA-Coal	47	207	-	-	-	N/A
3752	LGEA-Mineral	12,502	30,005	45,722	13,000	30,000	130.8%
3756	Municipal Aid	550,549	569,255	618,458	618,000	605,000	-2.1%
3830	Reimbursable Services	9,658	2,002	8,954	6,000	7,000	16.7%
3835	Service Cuts	112,506	154,985	113,011	100,000	110,000	10.0%
3851	Transfer from General	754,000	1,035,000	1,143,000	1,428,000	1,410,000	-1.3%
Other Revenue Total		1,439,440	1,791,743	1,929,506	2,165,000	2,162,000	-0.1%
PWI REVENUE TOTAL		<u>\$ 1,439,440</u>	<u>\$ 1,791,743</u>	<u>\$ 1,929,506</u>	<u>\$ 2,165,000</u>	<u>\$ 2,162,000</u>	-0.1%

**CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Amended Budget	2024 Proposed Budget	% Change
Fund 51 - Construction Fund							
37 Other Revenue							
3700	Interest Income	\$ 20,466	\$ 119,663	\$ 655,921	\$ -	\$ -	N/A
3753	Federal Grant	271,541	2,539,526	3,326,006	3,205,000	3,236,000	1.0%
3754	State Grant	-	-	643,434	-	-	N/A
3764	County Contributions	15,000	-	1,000,000	-	-	N/A
3774	Donations	15,000	-	-	-	-	N/A
3777	Bond Proceeds	9,998,712	23,537,344	31,334,977	-	21,437,000	N/A
Other Revenue Total		10,320,719	26,196,533	36,960,338	3,205,000	24,673,000	669.8%
38 Transfers							
3851	Transfer from General	1,245,000	-	506,000	943,000	941,000	-0.2%
Transfers Total		1,245,000	-	506,000	943,000	941,000	(0)
CONSTR. FUND REVENUE TOTAL		\$ 11,565,719	\$ 26,196,533	\$ 37,466,338	\$ 4,148,000	\$ 25,614,000	517.5%
Fund 56 - HART FUND							
32 Service Fees							
3200	Bus Fares	\$ 16,393	\$ 17,874	\$ 19,618	\$ 17,000	\$ 19,000	11.8%
Service Fees Total		16,393	17,874	19,618	17,000	19,000	11.8%
36 Sale of Property							
3622	Sale of Vehicles	-	4,722	-	-	-	N/A
Sale of Property Total		-	4,722	-	-	-	N/A
37 Other Revenue							
3700	Interest Income	616	1,306	1,347	-	-	N/A
3753	Federal Grant	843,139	877,948	928,000	1,062,000	1,172,600	10.4%
3754	State Grant	55,658	-	88,833	57,900	88,000	52.0%
3755	Transfer from General	424,246	-	235,000	537,000	556,000	3.5%
3765	KY Fuel Tax Refund	5,396	5,875	4,372	4,100	4,400	7.3%
3799	Other	4,416	2,336	339	-	-	N/A
Other Revenue Total		1,333,471	887,465	1,257,891	1,661,000	1,821,000	9.6%
HART FUND REVENUE TOTAL		\$ 1,349,864	\$ 910,061	\$ 1,277,509	\$ 1,678,000	\$ 1,840,000	9.7%

**CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Amended Budget	2024 Proposed Budget	% Change
Fund 57 - Sanitation Fund							
32 Service Fees							
3210	Refuse Fee	\$ 2,836,438	\$ 2,626,116	\$ 2,615,355	\$ 2,750,000	\$ 2,736,000	-0.5%
3217	Landfill - Commercial	412,863	453,350	609,496	390,000	465,000	19.2%
Service Fees Total		3,249,301	3,079,466	3,224,851	3,140,000	3,201,000	1.9%
36 Sale of Property							
3622	Sale of Vehicles	5,000	6,845	-	-	-	N/A
3625	Taxable Sales	6,890	8,012	14,331	7,000	8,000	14.3%
Sale of Property Total		11,890	14,857	14,331	7,000	8,000	14.3%
37 Other Revenue							
3700	Interest Income	32,591	(53,227)	41,084	5,000	21,000	320.0%
3730	Insurance Recovery	998	-	-	-	-	N/A
3747	Transfer Station Fees	743,585	1,328,273	1,505,900	1,848,000	1,543,000	-16.5%
3764	County Contribution	114,264	117,120	120,048	120,000	123,000	2.5%
3776	Scrap Sales	2,782	2,430	2,365	-	2,000	N/A
3790	Bad Debt Recovery	3,128	667	-	-	-	N/A
Other Revenue Total		897,348	1,395,263	1,669,397	1,973,000	1,689,000	-14.4%
SANITATION REVENUE TOTAL		\$ 4,158,539	\$ 4,489,586	\$ 4,908,579	\$ 5,120,000	\$ 4,898,000	-4.3%

Fund 58 - 911

32 Service Fees							
3270	911 Fee	\$ 638,619	\$ 653,565	\$ 651,309	\$ 645,700	\$ 651,500	0.9%
3272	Wireless 911 Revenue	284,769	309,567	298,500	295,300	298,500	1.1%
Service Fees Total		923,388	963,132	949,809	941,000	950,000	1.0%
37 Other Revenue							
3700	Interest Income	204	298	619	-	-	N/A
3754	State Grant	-	4,716	-	-	-	N/A
3764	Revenue from County	71,069	161,312	279,000	283,000	225,000	-20.5%
Other Revenue Total		71,273	166,326	279,619	283,000	225,000	-20.5%
38 Transfers							
3851	Transfer from General	203,000	428,000	836,000	852,000	676,000	-20.7%
Transfers Total		203,000	428,000	836,000	852,000	676,000	-20.7%
911 REVENUE TOTAL		\$ 1,197,661	\$ 1,557,458	\$ 2,065,428	\$ 2,076,000	\$ 1,851,000	-10.8%

**CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Amended Budget	2024 Proposed Budget	% Change
Fund 59 - Tourism Commission Fund							
31 Taxes							
3700	Interest Income	\$ 9	\$ 15	\$ -	\$ -	\$ -	N/A
	Transient Room Tax	154,108	193,893	218,786	230,000	265,000	15.2%
	Tax Total	154,117	193,908	218,786	230,000	265,000	15.2%
	TOURISM COMMISSION REVENUE	\$ 154,117	\$ 193,908	\$ 218,786	\$ 230,000	\$ 265,000	15.2%
Fund 81 - Community Development Block Grant (CDBG) Fund							
37 Other Revenue							
3760	CDBG Revenue	\$ 250,999	\$ 347,556	\$ 817,414	\$ 784,000	\$ 680,000	-13.3%
	Other Revenue Total	250,999	347,556	817,414	784,000	680,000	-13.3%
	CDBG FUND REVENUE TOTAL	\$ 250,999	\$ 347,556	\$ 817,414	\$ 784,000	\$ 680,000	-13.3%
Fund 85 - Police Investigation							
36 Sale of Property							
3623	Sale of Vehicles	\$ 11,294	\$ 4,002	\$ -	\$ -	\$ -	N/A
	Sale of Property Total	11,294	4,002	-	-	-	N/A
37 Other Revenue							
3700	Interest Income	674	965	3,540	-	-	N/A
3753	Federal Grant	22,917	2,827	7,152	-	-	N/A
3757	Investigation Revenue	12,487	3,578	39,617	93,000	102,000	9.7%
	Other Revenue Total	36,078	7,370	50,309	93,000	102,000	9.7%
	POLICE INVEST. REVENUE TOTAL	\$ 47,372	\$ 11,372	\$ 50,309	\$ 93,000	\$ 102,000	9.7%
GRAND TOTAL		\$ 81,301,320	\$ 111,671,490	\$ 127,324,466	\$ 94,666,000	\$ 115,848,000	

**CITY OF HENDERSON, KY
OPERATING BUDGET FOR FISCAL 2024
GENERAL FUND CONSOLIDATED**

Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Amended Budget	2024 Proposed Budget	% CHANGE '23 vs. '24
Fund 10 - General Fund						
Taxes	\$ 23,238,174	\$ 25,455,960	\$ 26,861,664	\$ 24,991,300	\$ 27,340,300	9.4%
Service Charges / Fees	364,029	651,606	680,073	565,300	653,800	15.7%
Fines	12,065	8,410	185	18,000	18,000	0.0%
License and Permits	70,041	112,141	133,503	87,300	114,000	30.6%
Rents and Concessions	85,510	123,621	140,442	86,800	122,400	41.0%
Sales of Surplus Property	17,945	19,486	10,837	21,000	16,000	-23.8%
Other	5,619,191	5,299,850	5,577,947	4,241,600	4,831,800	13.9%
In Lieu of Tax Payments	3,187,358	3,248,836	3,235,349	3,538,700	3,234,700	-8.6%
Total Revenue	\$ 32,594,313	\$ 34,919,910	\$ 36,640,000	\$ 33,550,000	\$ 36,331,000	8.3%
Personnel Services	\$ 19,318,891	\$ 20,587,181	\$ 22,767,181	\$ 23,489,520	\$ 25,301,730	7.7%
Supplies	784,213	930,393	1,080,673	1,227,210	1,201,560	-2.1%
Maintenance & Repairs	1,257,819	1,788,630	1,426,242	1,437,820	1,528,800	6.3%
Services	2,881,273	3,419,137	3,518,691	3,531,640	4,262,900	20.7%
Sundry with Debt	328,888	265,624	373,180	384,390	382,250	-0.6%
Capital Outlay	882,023	247,881	1,549,017	2,244,790	724,000	-67.7%
Transfers	4,594,416	4,640,867	4,425,016	5,546,630	5,398,760	-2.7%
Total Expense	\$ 30,047,523	\$ 31,879,713	\$ 35,140,000	\$ 37,862,000	\$ 38,800,000	2.5%
NET	\$ 2,546,790	\$ 3,040,197	\$ 1,500,000	\$ (4,312,000)	\$ (2,469,000)	

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% from \$0.611/\$100 to \$0.49/\$100. The reduction in property tax revenue was offset up by increasing the payroll tax. The Board voted to reduce the rate again in fiscal 2023 from \$0.490 to \$0.475. The current personal property tax rate is \$0.73 which is down from \$0.813 from fiscal 2021. For the fiscal year 2023, the General Fund’s real property tax revenue was approximately \$6.4 million based on the \$0.475/\$100 rate, and the personal tax was \$1.1 million based on a \$0.730/\$100 tax rate.

The 2024 property tax revenue is based on the same real estate rate of \$0.475 per \$100 of assessment. The real estate revenue estimates are based on an estimated assessment of \$1.4 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 98.6%.



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 and net profits tax rate increased to 1.65% effective January 1, 2023.

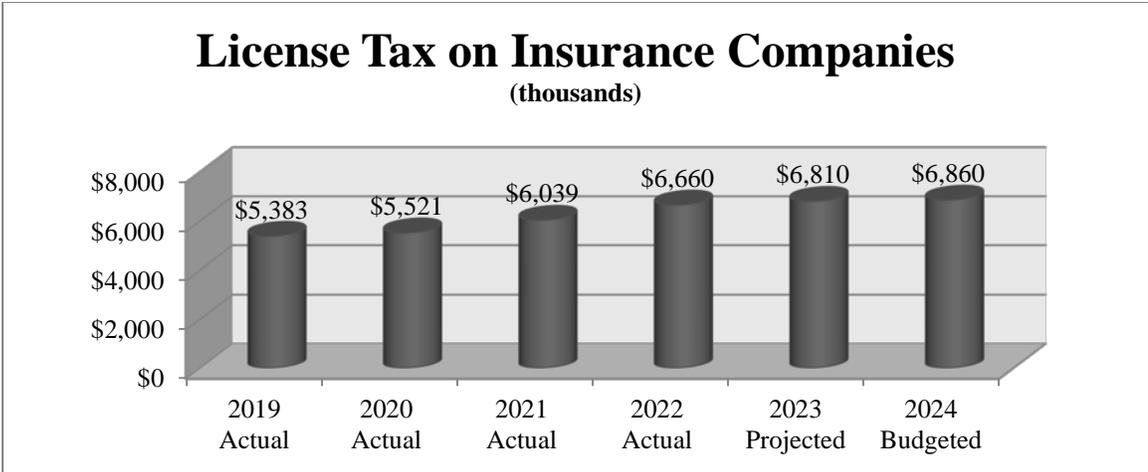
For years up to fiscal 2019, the chart also includes revenue that the City received for collecting Henderson County’s tax on its behalf. Starting in fiscal 2020, Henderson County has done its own tax administration.

Part of the increase over fiscal 2023 is due to the increase in the effective tax rate. The City has also benefited from a sizable contractor workforce at Pratt Paper construction site. Finally, due to a strong local economy and ongoing recovery, the City has experienced higher tax collections. Based on a conservative 2.1% increase, the City is budgeting approximately \$8.8 million in net payroll taxes and nearly \$2.2 million in net profit taxes.

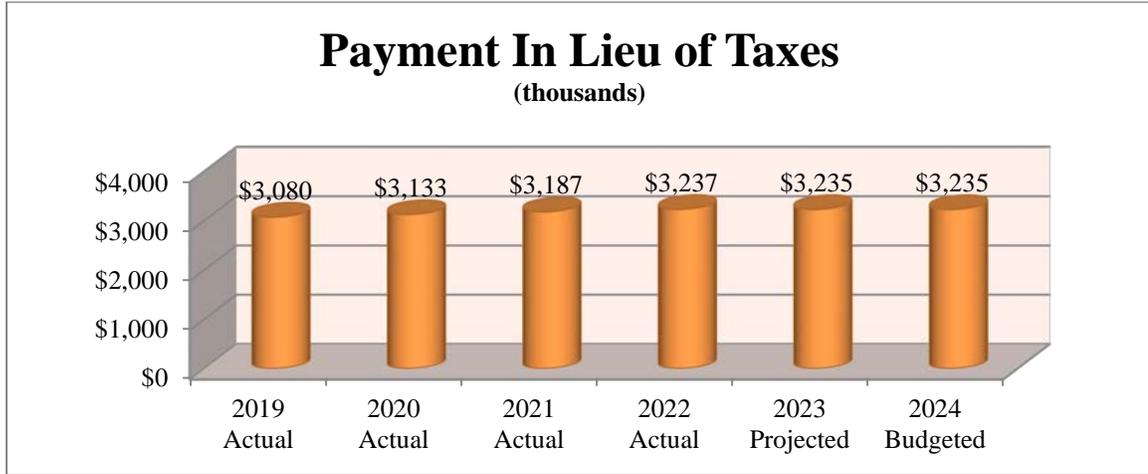
There is also a budget of a \$33,000 rebate that is returned to businesses that are participating in the Kentucky Business Investment Program.



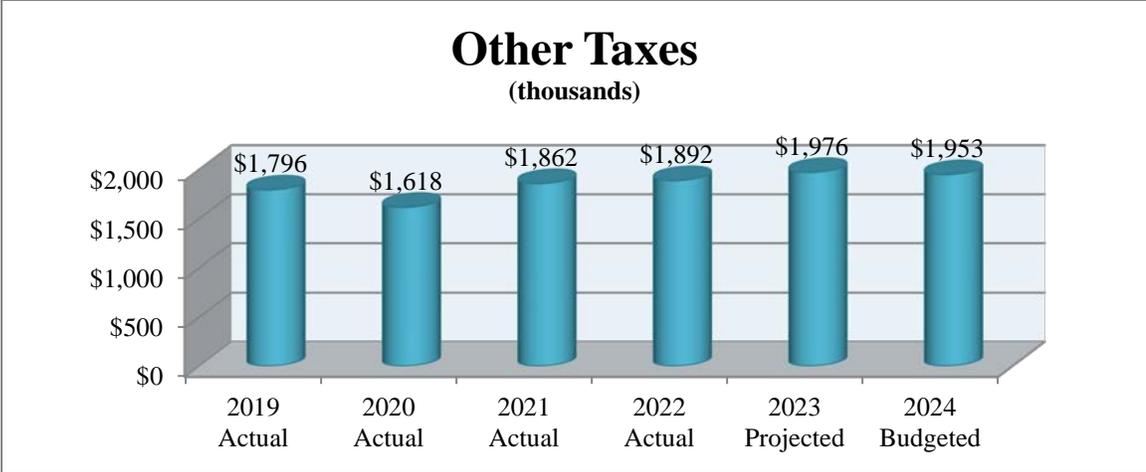
License Tax on Insurance Companies – The City of Henderson follows Chapter 91A of the Kentucky Revised Statutes as it relates to the tax assessed on insurance premiums. The tax applies to casualty, automobile, inland marine, fire/allied perils, health, and life policies. The insurance companies add the 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 2024 are based on a very slight increase over the 2023 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 2024, Henderson Municipal Power and Light will pay \$1,244,724, Henderson Municipal Gas will pay \$1,400,000, and Henderson Water Utility will pay \$550,000. Also included in this category is the payment that the City receives from the Henderson Housing Authority. For fiscal 2024, the City is expecting to receive approximately \$40,000.

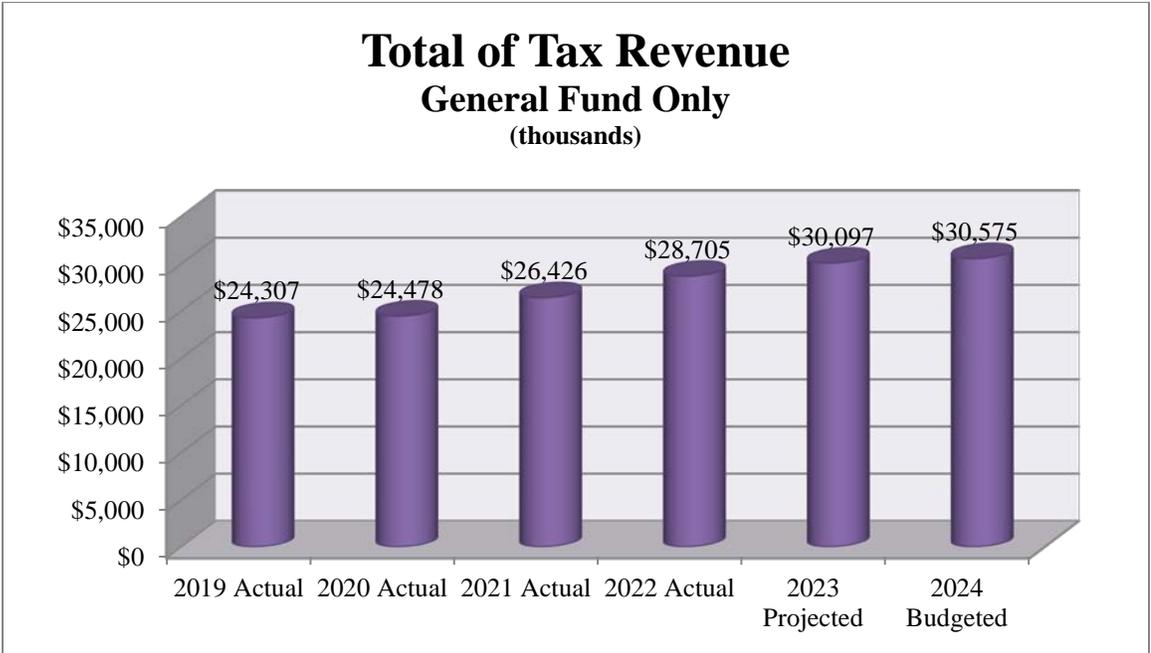


Other taxes – The City of Henderson also collects vehicle property tax, omitted tangible tax, franchise tax, bank deposit tax, and delinquent taxes. As the chart below reflects, the amount of other taxes totals of nearly \$2.0 million for fiscal year 2024. These taxes are difficult to estimate because 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 delinquent taxes collections.

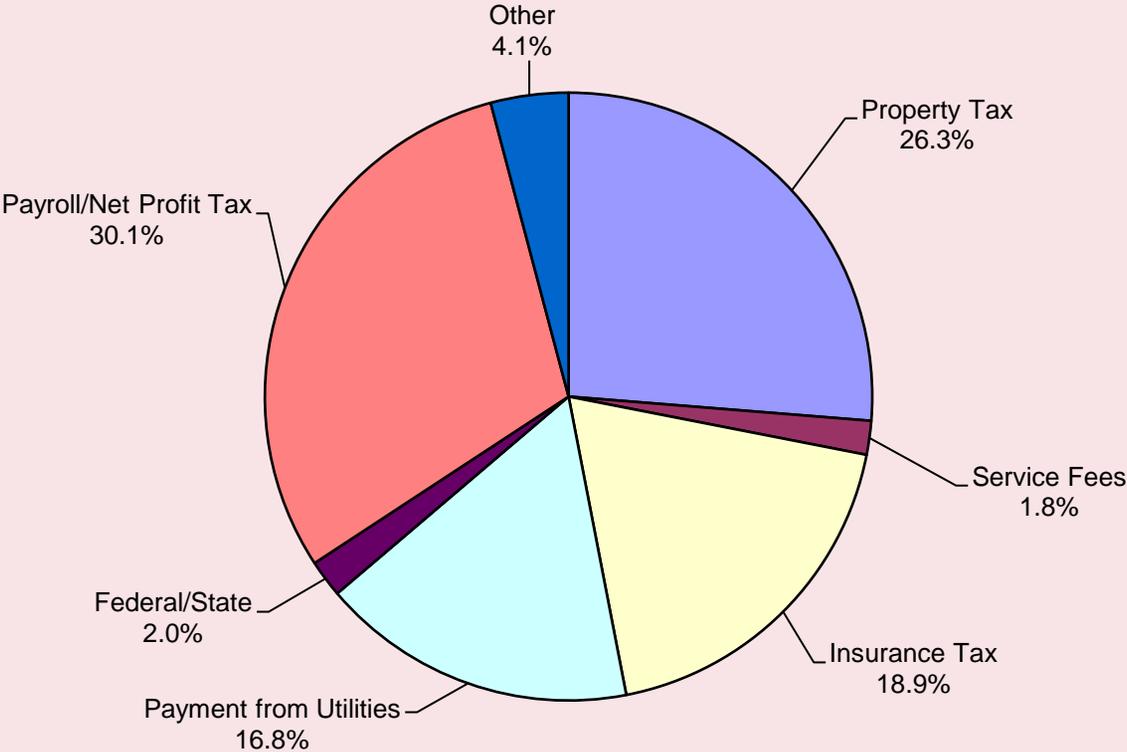


Taxes – The total (\$30,575,000) for the taxes above make up 84.2% of the General Fund’s \$36,330,000 of revenue (net of the use of reserves) for fiscal 2024. The goal of these budget estimates is to be conservative on the revenue and budget expenses on the high end.

It should be noted that due to the uncertainty involving the supply chain issues, risk of a recession, and the war in Ukraine, the estimates included in the fiscal 2024 are slightly more conservative than those used in prior years.



CITY OF HENDERSON GENERAL FUND REVENUE By Category FISCAL 2024 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	
2013	\$ 6,882,182	\$ 6,827,928	99.2%	\$ 38,555	\$ 6,866,483	99.8%	\$ 15,699
2014	7,134,663	7,071,501	99.1%	43,449	7,114,950	99.7%	19,713
2015	7,451,689	7,375,464	99.0%	51,103	7,426,567	99.7%	25,122
2016	7,759,662	7,676,994	98.9%	55,535	7,732,529	99.7%	27,133
2017	8,027,256	7,915,893	98.6%	77,694	7,993,587	99.6%	33,669
2018	6,809,093 (c)	6,742,413	99.0%	34,303	6,776,716	99.5%	32,377
2019	6,877,808	6,775,793	98.5%	59,160	6,834,953	99.4%	42,855
2020	7,002,876	6,906,448	98.6%	48,710	6,955,158	99.3%	47,718
2021	7,093,346	6,987,140	98.5%	49,459	7,036,599	99.2%	56,747
2022	7,276,677	7,151,436	98.3%	-	7,151,436	98.3%	125,241

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

(b) Collections as of November 3, 2022

(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 2024</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%	
	\$ 264,490	\$ 240,554	\$ 7,935	\$ 2,063	\$ 2,989	\$ 1,032	\$ 1,032	\$ 1,032	\$ 1,032	\$ 1,032	\$ 1,349	\$ 4,443	
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%	
	\$ 597,410	\$ 510,188	\$ 47,793	\$ 4,600	\$ 5,914	\$ 956	\$ 3,047	\$ 7,707	\$ 538	\$ 956	\$ 1,075	\$ 14,637	
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%	
	\$ 389,940	\$ 210,568	\$ 58,491	\$ 11,698	\$ 7,799	\$ 7,799	\$ 11,698	\$ 1,950	\$ 3,899	\$ 3,899	\$ 19,497	\$ 52,642	
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%	
	\$ 166,260	\$ 91,443	\$ 1,663	\$ 1,663	\$ 1,663	\$ 49,878	\$ 1,663	\$ 1,663	\$ 1,663	\$ 1,663	\$ 1,663	\$ 11,638	
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%	
	\$ 252,310	\$ 144,069	\$ 15,896	\$ -	\$ 55,004	\$ 2,523	\$ 6,812	\$ 8,326	\$ 10,092	\$ -	\$ 9,588	\$ -	
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%	
	\$ 141,190	\$ 123,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,465	
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%	
	\$ 646,200	\$ 499,125	\$ 31,470	\$ 8,724	\$ 31,470	\$ 5,299	\$ 15,509	\$ 11,567	\$ 17,964	\$ 4,976	\$ 20,097	\$ -	
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%	
	\$ 961,400	\$ 595,010	\$ 121,425	\$ 24,612	\$ 24,612	\$ 24,612	\$ 24,612	\$ 37,398	\$ 29,611	\$ 29,611	\$ 24,612	\$ 25,285	
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%	
	\$ 1,017,750	\$ 311,228	\$ 155,818	\$ 130,272	\$ 106,966	\$ 16,284	\$ 100,147	\$ 32,568	\$ 65,950	\$ 65,950	\$ 16,284	\$ 16,284	
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%	
	\$ 827,228	\$ 46,077	\$ 199,665	\$ 262,017	\$ 238,898	\$ 11,581	\$ 11,581	\$ 12,739	\$ 24,817	\$ 8,272	\$ 11,581	\$ -	
123 Water Meter Probe Meter Reading	100.00%	0.00%	19.26%	46.86%	33.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	\$ 5,470	\$ -	\$ 71,969	\$ 175,103	\$ 126,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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%	
	\$ 989,300	\$ 55,104	\$ 290,063	\$ 290,656	\$ 257,119	\$ 13,850	\$ 13,850	\$ 15,235	\$ 29,679	\$ 9,893	\$ 13,850	\$ -	

CITY OF HENDERSON COST ALLOCATION

<u>GENERAL FUND</u>		<u>Fiscal 2024</u>	<u>GENERAL</u>		<u>PWR &</u>	<u>WTR &</u>							
<u>DIVISION NAME</u>	<u>BUDGET</u>	<u>FUND</u>	<u>GAS</u>	<u>LIGHT</u>	<u>SEWER</u>	<u>CEMET.</u>	<u>PWI</u>	<u>HART</u>	<u>SANIT.</u>	<u>LANDFILL</u>	<u>911</u>	<u>OTHER</u>	
232 Fire	100.00%	63.52%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	36.48%	
	\$ 8,220,670	\$ 5,221,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,998,900	
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%	
	\$ 610,870	\$ 604,517	\$ -	\$ -	\$ -	\$ -	\$ 6,353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%	
	\$ 2,333,790	\$ 2,333,790	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
231 Police	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	\$ 9,856,710	\$ 9,856,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%	
	\$ 255,800	\$ 69,526	\$ 3,939	\$ 1,970	\$ 10,002	\$ -	\$ 100,453	\$ 998	\$ 31,617	\$ 31,387	\$ -	\$ 5,909	
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%	
	\$ 761,970	\$ 631,521	\$ 27,888	\$ 4,572	\$ 8,458	\$ 15,773	\$ 44,728	\$ 5,562	\$ 7,315	\$ 5,867	\$ -	\$ 10,287	
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%	
	\$ 775,450	\$ 387,647	\$ 66,844	\$ -	\$ -	\$ 11,554	\$ 242,018	\$ 3,257	\$ 62,036	\$ -	\$ -	\$ 2,094	
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%	
	\$ 539,940	\$ 250,532	\$ 20,518	\$ -	\$ -	\$ 12,365	\$ 42,925	\$ 4,104	\$ 20,518	\$ -	\$ -	\$ 188,979	
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%	
	\$ 1,352,590	\$ 1,258,856	\$ 5,951	\$ -	\$ -	\$ 14,067	\$ 2,299	\$ 18,530	\$ 9,198	\$ 271	\$ 19,342	\$ 24,076	
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%	
	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%	
	\$ 7,289,590	\$ 3,592,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,697,280	
TOTAL	\$ 38,800,000	\$ 27,034,269	\$ 1,127,326	\$ 917,949	\$ 882,962	\$ 187,572	\$ 798,726	\$ 162,636	\$ 315,928	\$ 163,776	\$ 138,938	\$ 7,069,919	
	<u>38,800,000</u>	<u>38,800,000</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 2024
GENERAL FUND DETAIL**

ACCOUNT	2021 Actual	2022 Actual	2023 Amended Budget	2024 Proposed Budget	% CHANGE
41 Personnel Services					
4101 Salaries -Supervision	\$ 2,081,783	\$ 2,170,461	\$ 2,399,200	\$ 2,676,690	11.6%
4102 Salaries -Clerical	1,045,614	1,084,797	1,253,560	1,437,730	14.7%
4103 Salaries - Operational	6,664,339	6,837,681	7,435,160	8,240,910	10.8%
4104 Salaries - Overtime	1,584,592	1,875,092	1,835,210	2,117,760	15.4%
4105 Salaries - Other	19,330	81,402	89,370	112,140	25.5%
4106 FICA	280,545	296,394	341,590	377,430	10.5%
4107 Medicare	160,894	169,844	188,780	211,450	12.0%
4108 Life Insurance	12,340	12,326	14,480	19,710	36.1%
4109 Hospitalization Insurance	3,603,174	3,608,999	4,478,850	4,673,540	4.3%
4110 Cancer Insurance	24,210	24,114	25,450	25,900	1.8%
4111 Workers Compensation	142,796	126,119	295,660	330,850	11.9%
4112 Employee Assistance Prgm	3,759	3,790	4,190	4,170	-0.5%
4115 Unemployment Insurance	13,097	18,906	17,620	23,660	34.3%
4116 Employee Pension Benefit	1,066,212	1,257,506	1,352,990	1,297,790	-4.1%
4118 Retirement - Other	22,034	22,918	36,480	43,330	18.8%
4119 Police & Fire Pension	2,594,171	2,996,830	3,720,930	3,708,670	-0.3%
Personnel Services Total	19,318,890	20,587,179	23,489,520	25,301,730	7.7%
42 Supplies					
4200 Non-Inventory Parts	3,191	3,405	4,500	4,500	0.0%
4201 Fuel	168,416	234,225	500,590	457,700	-8.6%
4202 Minor Tools	35,015	63,268	35,910	45,610	27.0%
4203 Office Supplies	57,863	78,922	64,790	71,450	10.3%
4204 Cleaning Supplies	12,814	10,057	11,050	13,100	18.6%
4205 Medical & Drug Supplies	11,223	9,347	29,080	21,230	-27.0%
4206 Botanical Supplies	9,035	6,827	7,000	9,050	29.3%
4207 Clothing Supplies	165,094	172,122	177,110	193,510	9.3%
4208 Postage	101,059	114,509	116,580	126,810	8.8%
4209 Educational Supplies	11,092	14,782	17,080	20,800	21.8%
4210 Photographic Supplies	261	575	500	500	0.0%
4211 Periodicals & Supplement	10,365	19,786	20,260	17,970	-11.3%
4212 Mechanical Supplies	722	729	2,500	2,800	12.0%
4213 Traffic Control Supplies	25,911	22,114	33,000	36,000	9.1%
4214 Chemical Supplies	21,267	25,677	25,050	37,500	49.7%
4215 Janitorial Supplies	17,622	27,313	22,500	24,000	6.7%
4216 Ammunition	43,100	70,414	90,230	41,500	-54.0%
4221 Athletic Recreat. Supply	6,531	10,676	9,750	15,550	59.5%
4222 Concessions	1,555	8,531	6,000	5,000	-16.7%
4225 Safety Supplies	100,672	18,573	5,230	20,480	291.6%
4228 Dive & Rescue	5,329	5,821	5,000	10,000	100.0%
4229 Miscellaneous Supplies	8,608	16,518	43,500	26,500	-39.1%
4230 Over/Short Account	26	-			N/A
Supplies Total	816,771	934,191	1,227,210	1,201,560	-2.1%

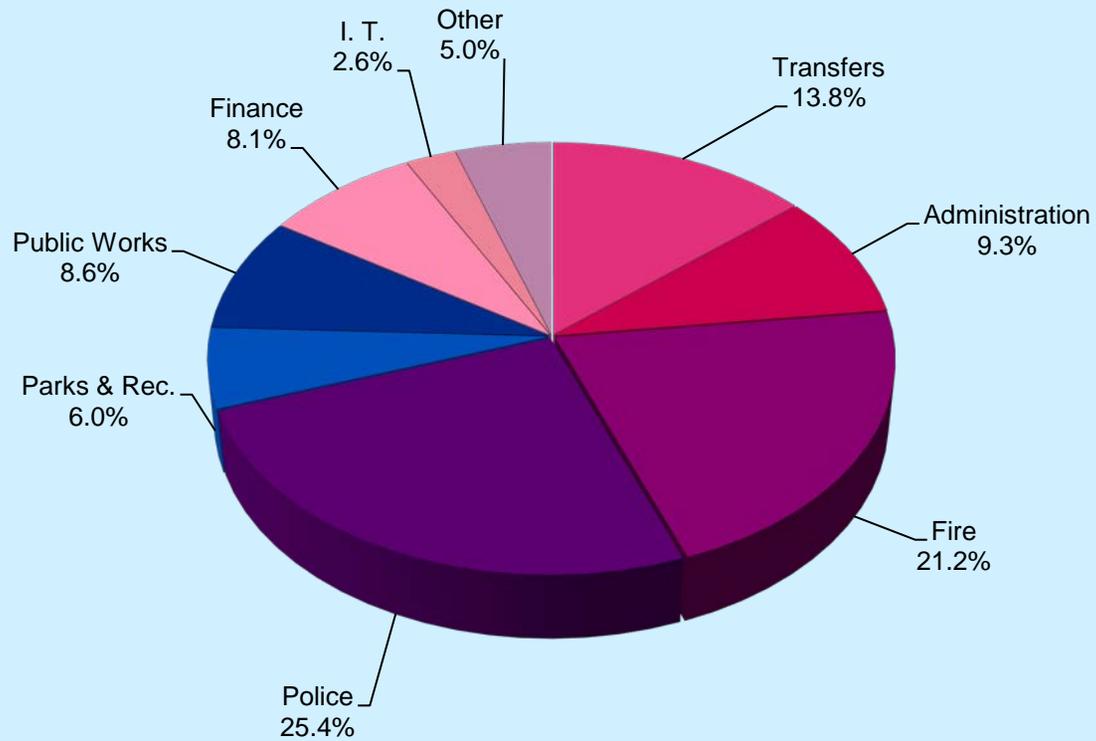
**CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2024
GENERAL FUND DETAIL**

ACCOUNT	2021 Actual	2022 Actual	2023 Amended Budget	2024 Proposed Budget	% CHANGE
43 Maintenance & Repairs					
4301 Vehicle Repair	\$ 304,218	\$ 347,156	\$ 280,980	\$ 290,180	3.3%
4302 Office Equipment Repair	282,848	235,865	275,270	290,940	5.7%
4303 Instr. & Appar. Repair	25,131	31,002	46,300	30,800	-33.5%
4304 Other Equipment Repair	25,131	15,423	22,020	34,630	57.3%
4305 Heating / A.C. Repair	36,314	64,847	54,200	54,200	0.0%
4306 Building Repair & Maint	353,748	201,086	434,500	531,500	22.3%
4307 Other Structures Repair	200,523	887,597	202,500	230,500	13.8%
4308 Machines Tools Repair	4,456	2,527	8,000	8,000	0.0%
4309 Radios Repair	3,097	9,936	8,500	9,000	5.9%
4310 Video Equipment Expense	3,177	4,533	6,000	10,000	66.7%
4312 Walks Drives Fences	5,212	241	4,900	7,400	51.0%
4313 Recreational Equipment	7,831	8,796	9,150	11,650	27.3%
4314 Pumps & Motors	16	1,585	3,500	3,000	-14.3%
4325 Boat Launch Expense	4,673	17,845	17,000	17,000	0.0%
Maintenance & Repairs Total	1,256,375	1,828,439	1,372,820	1,528,800	11.4%
44 Services					
4401 Telephone	106,626	116,922	127,040	132,290	4.1%
4402 Medical Exams	61,666	68,760	70,550	58,160	-17.6%
4403 Assoc. Dues/Subscription	71,826	71,612	76,030	83,620	10.0%
4404 Multi-Department Training	6,417	35,265	46,250	47,150	1.9%
4405 Travel & Training	74,378	129,037	136,220	188,450	38.3%
4406 Boards and Meetings	3,066	4,550	6,700	6,550	-2.2%
4408 Legal Advertising	27,560	19,275	22,900	22,300	-2.6%
4409 Electric-Purchased	37,571	42,166	37,900	63,900	68.6%
4414 Clothing / Cleaning	35,082	32,590	36,500	36,800	0.8%
4415 Special Services	15,430	31,087	33,980	36,790	8.3%
4416 Car Allowance	5,895	6,975	10,800	16,200	50.0%
4417 Printing and Reproduction	34,652	35,052	39,300	47,500	20.9%
4418 Contractual Services	641,858	842,067	899,050	1,348,340	50.0%
4419 Professional Services	134,791	134,603	199,220	170,770	-14.3%
4424 Equipment Rental	15,794	6,647	7,500	7,740	3.2%
4440 Web Services	30,541	23,280	34,000	44,580	31.1%
4442 Trust Fees	5,493	22,574	16,000	22,800	42.5%
4443 Charge Card Utilities	22,667	32,533	27,050	51,000	88.5%
4456 Planning Commission	347,193	369,445	380,960	416,380	9.3%
4457 Ambulance Service	36,204	110,181	65,000	65,000	0.0%
4461 Henderson Tourism	37,700	37,990	37,700	37,700	0.0%
4467 Meals on Wheels Program	11,500	11,500	13,000	13,000	0.0%
4469 Riverview School	5,000	5,000	5,000	3,500	-30.0%
4472 Henderson Arts Alliance	9,000	10,000	9,000	9,000	0.0%
4474 Involvement Inc	4,000	4,000	4,000	4,000	0.0%
4479 Downtown Hend. Project	44,000	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	122,325	121,000	128,000	5.8%
4483 Hend City/Co Rescue Sq.	4,500	15,125	4,500	4,500	0.0%

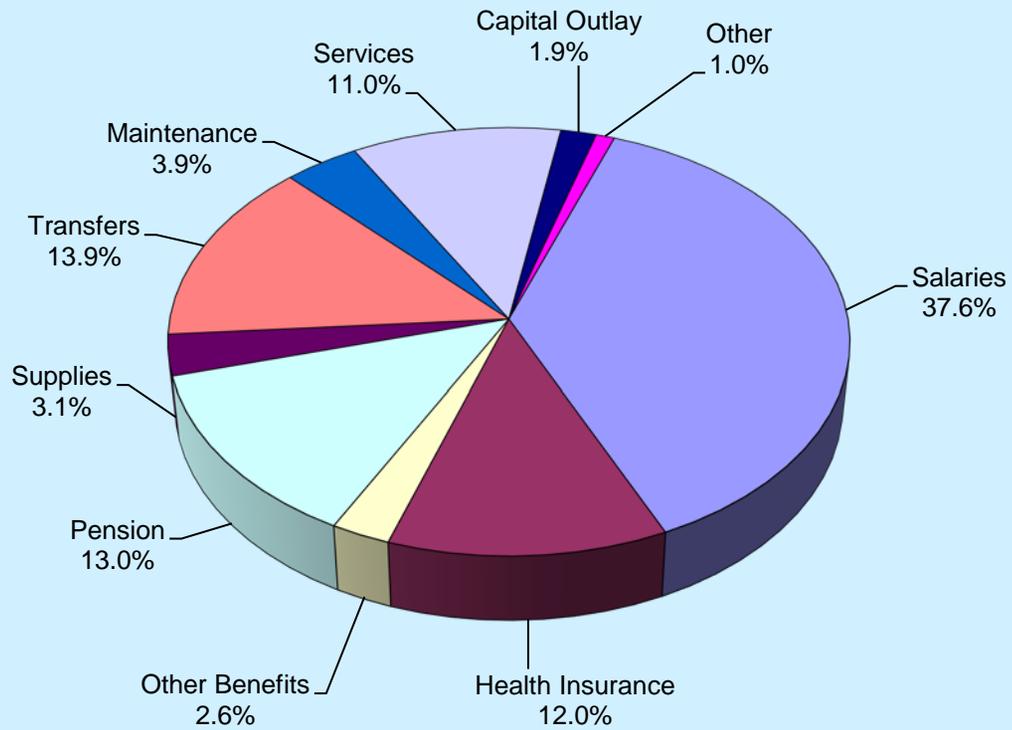
**CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2024
GENERAL FUND DETAIL**

ACCOUNT	2021 Actual	2022 Actual	2023 Amended Budget	2024 Proposed Budget	% CHANGE
44 Services (continued)					
4484 Disaster & Emergency Ser	\$ 62,980	\$ 58,975	\$ 65,700	\$ 89,140	35.7%
4485 Hend City/Co Air Board	173,130	146,859	222,350	172,230	-22.5%
4491 Henderson Economic Dev.	48,000	78,000	50,000	45,000	-10.0%
4492 Human Relations Comm.	35,039	38,528	42,340	42,950	1.4%
4494 Other Outside Agency	17,000	55,000	86,500	92,000	6.4%
4495 Special Projects	568,735	665,689	503,500	675,000	34.1%
4497 Henderson Child	3,200	-	3,200	-	-100.0%
4522 Audit Expense	21,562	24,313	24,400	32,800	34.4%
Services Total	2,886,556	3,457,425	3,516,640	4,266,640	21.3%
45 Sundry Charges					
4501 Insurance Expense	321,961	310,284	384,390	378,510	-1.5%
Sundry Charges Total	321,961	310,284	384,390	378,510	-1.5%
46 Capital Outlay					
4601 Motor Vehicles	250,351	191,184	1,968,000	450,800	-77.1%
4605 Machinery & Tools	84,900	17,127	269,000	225,200	-16.3%
4607 Data Processing Equipment	15,273	97,955	72,790	48,000	-34.1%
4608 Instruments & Apparatus	331,955	370	-	-	N/A
Capital Outlay Total	682,479	306,636	2,309,790	724,000	-68.7%
47 Transfers					
4701 Transfer to PWI	754,000	1,035,000	1,428,000	1,410,000	-1.3%
4702 Transfer to HART	424,246	-	537,000	556,000	3.5%
4707 Transfer to Construction	1,245,000	-	943,000	941,000	-0.2%
4711 Reserve for Contingency	58,169	127,866	71,630	59,760	-16.6%
4714 Transfer to Emergency Co	203,000	428,000	852,000	676,000	-20.7%
4716 Transfer to Police and Fire	332,000	304,000	327,000	333,000	1.8%
4717 Transfer to Civil Service	78,000	69,000	79,000	74,000	-6.3%
4719 Transfer to Cemetery Fund	107,000	164,000	257,000	288,000	12.1%
4725 Transfer to Bond Fund	1,393,000	2,513,000	1,067,000	1,061,000	-0.6%
Transfers Total	4,594,415	4,640,866	5,561,630	5,398,760	-2.9%
Total Expenses	\$ 29,877,447	\$ 32,065,020	\$ 37,862,000	\$ 38,800,000	2.5%

CITY OF HENDERSON GENERAL FUND EXPENDITURES By Department FISCAL 2024 BUDGET



CITY OF HENDERSON GENERAL FUND EXPENDITURES By Expense Category FISCAL 2024 BUDGET



CITY OF HENDERSON, KY
TOTAL EXPENDITURES OF ALL FUNDS
FOR FISCAL 2024

	Fiscal 2023	Fiscal 2024	Increase/(Decrease)	Percentage
GENERAL FUND	\$ 37,862,000	\$ 38,800,000	\$ 938,000	2.5%
GAS FUND	26,951,000	22,540,000	(4,411,000)	-16.4%
HEALTH REIMBURSEMENT ARRANGEMENT FUND	250,000	250,000	-	0.0%
CIVIL SERVICE PENSION FUND	85,000	80,000	(5,000)	-5.9%
POLICE & FIRE PENSION FUND	327,000	333,000	6,000	1.8%
CEMETERY FUND	557,000	586,000	29,000	5.2%
HEALTH INSURANCE FUND	8,640,000	9,256,000	616,000	7.1%
BOND FUND	6,575,000	8,330,000	1,755,000	26.7%
PUBLIC WAY IMPROVEMENT FUND	2,165,000	2,162,000	(3,000)	-0.1%
CONSTRUCTION FUND	21,246,000	25,614,000	4,368,000	20.6%
HART FUND	1,678,000	1,840,000	162,000	9.7%
SANITATION FUND	5,266,000	4,838,000	(428,000)	-8.1%
911 FUND	2,076,000	1,851,000	(225,000)	-10.8%
TOURISM COMMISSION FUND	230,000	265,000	35,000	N/A
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	784,000	680,000	(104,000)	-13.3%
POLICE INVESTIAGTION FUND	93,000	102,000	9,000	9.7%
	<u>\$ 114,785,000</u>	<u>\$ 117,527,000</u>	<u>\$ 2,742,000</u>	<u>2.4%</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
 - Division – Sports Complex #455

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.

Division – Sports Complex #455 – The Sports Complex Division manages the New complex on Airline Rd./HWY 812. The complex is currently under construction but should be complete by the Spring of 2024. It will include baseball/softball diamonds, all-purpose fields, concession stands, parking, etc.

Fund – HART #56 page C-41 – 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-60

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-79

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-90

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-113

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-123

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-166

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-49 and C-73

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-172

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-51 – 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-74 – 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-75 – 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-109 - 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-51 - 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-76 – 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-145 – 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-52 – 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-153 – 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-184 – 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-78 – 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-59 – 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-122 – 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

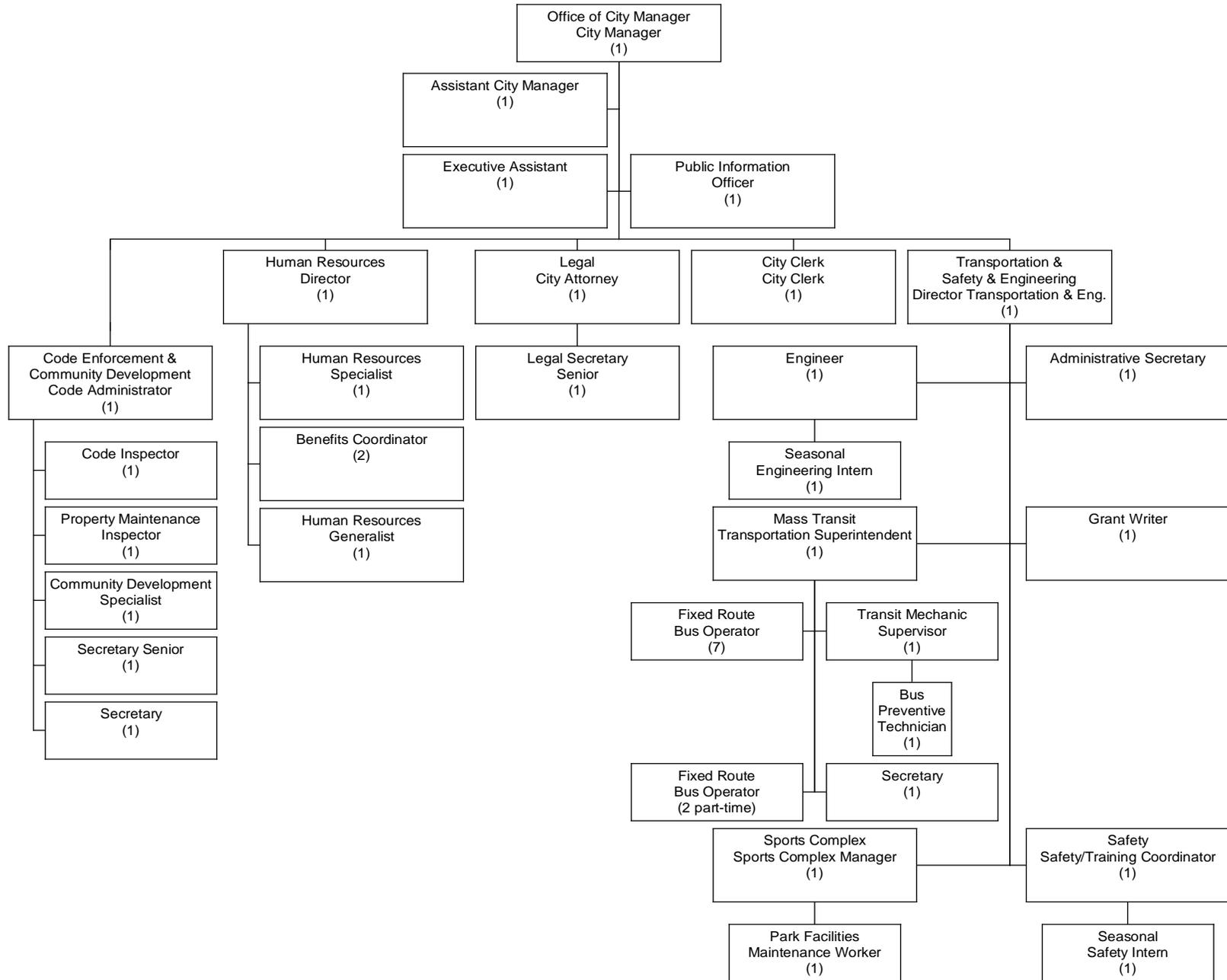


SECTION C

DEPARTMENTAL

BUDGETS

ADMINISTRATION



CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2024

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.
		8. Complete Phase I of the New Sports Complex and begin new operations model.
		9. Complete final design and bid documents for Fire Station #1.
	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.
		2. Revise and update the City of Henderson Employee Manual.
	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 2024

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 2024

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.
		6. Work with the EMPO and KYTC to secure HART's funding with changes to the urbanized area boundary.
		7. Complete construction of Barret Blvd. Extension into Jagoe Development.

CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2024

Key Area	Responsibility	Objectives/Performance Standards
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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.
		5. Continue to pursue grant funding resources to improve infrastructure improvements within the City of Henderson; provide continued public services; increase the number of safe and affordable homes through available funding resources with rehabilitation and reconstruction; and continue to facilitate the City in becoming a more sustainable community.

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2024

Key Area	Responsibility	Objectives/Performance Standards
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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. Raise employee awareness and encourage use of medication therapy program (MTM) in partnership with the health plan's third party administrator (TPA) and employee near-site clinic vendor.
		5. Broaden recruitment strategies for employment opportunities, including increased online recruitment tools.

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2024

Key Area	Responsibility	Objectives/Performance Standards
Quality of Life	Administration: Mass Transit	<ol style="list-style-type: none"> 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 2024**

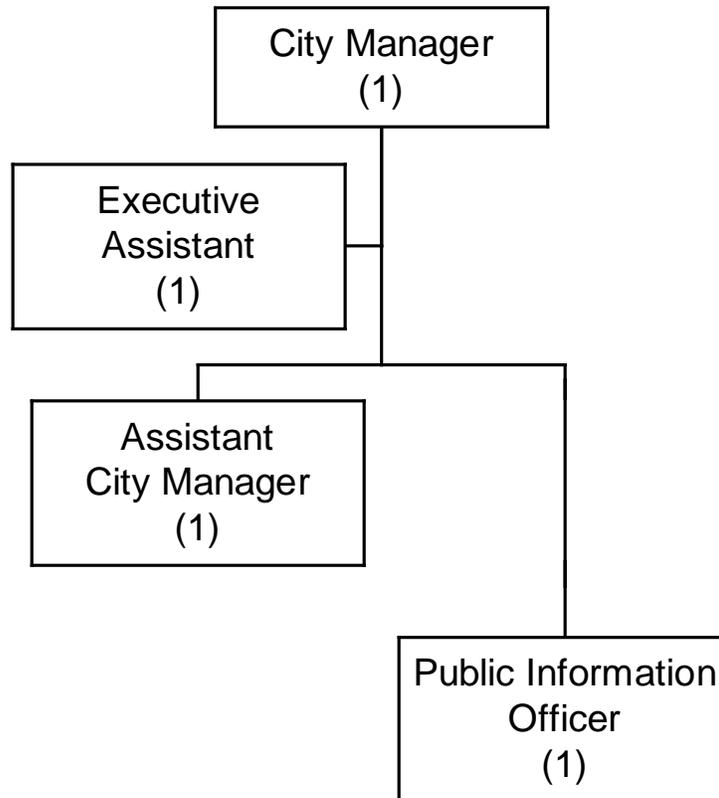
Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 10 - Administration							
Division 010 - City Commission							
41 Personnel Services							
4101	Salaries - Supervision	\$ 64,386	\$ 64,416	\$ 67,247	\$ 68,630	\$ 70,360	2.5%
4106	FICA	3,462	3,459	3,637	4,260	4,370	2.6%
4107	Medicare	810	809	851	1,000	1,030	3.0%
4109	Health Insurance	79,740	74,160	76,260	98,400	101,340	3.0%
4111	Workers Compensation	51	40	52	110	120	9.1%
4112	Employee Assist. Prgm	44	54	52	90	90	0.0%
Personnel Services Total		148,493	142,938	148,099	172,490	177,310	2.8%
42 Supplies							
4203	Office Supplies	645	570	600	710	710	0.0%
4208	Postage	18	57	90	50	60	20.0%
4211	Periodicals & Supple.	178	136	60	200	100	-50.0%
Supplies Total		841	763	750	960	870	-9.4%
43 Maintenance & Repairs							
4302	Office Equip. Repair	2	1	10	10	10	0.0%
Maintenance & Repairs Total		2	1	10	10	10	0.0%
44 Services							
4401	Telephone	2,896	2,534	2,840	3,000	3,000	0.0%
4403	Assoc. Dues/Subscript.	48,702	53,267	49,277	62,300	58,500	-6.1%
4405	Travel & Training	467	3,370	12,880	5,000	20,000	300.0%
4415	Special Services	1,713	2,529	1,400	2,500	2,500	0.0%
4417	Printing and Reprod.	235	267	240	300	300	0.0%
4419	Professional Services	60	180	-	2,000	2,000	0.0%
Services Total		54,073	62,147	66,637	75,100	86,300	14.9%
Total Mayor & City Commission		\$ 203,409	\$ 205,849	\$ 215,496	\$ 248,560	\$ 264,490	6.4%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Administration DIVISION: City Commission

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Newspaper Annual Subscription	\$ 100
4403	Association Dues and Subscrip	Green River Area Development District	\$ 28,000
		Kentucky League of Cities	11,000
		BridgeLink	10,000
		Evansville Metropolitan Planning Organization	4,000
		National League of Cities	2,000
		Housing Board Members	600
		Kentuckians for Better Transportation	500
		Other	2,400
		Total	\$ 58,500
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 12 City offices and departments and their personnel.
5. Exercises executive powers and duties delegated by ordinance and statute including enforcement of the City Manager Plan, City ordinances, and all applicable statutes.

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2024**

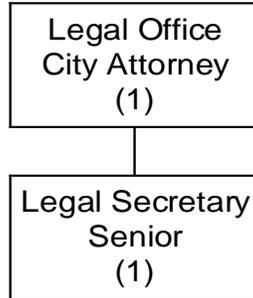
Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 10 - Administration							
Division 011 - City Manager							
41 Personnel Services							
4101	Salaries - Supervision	\$ 242,500	\$ 212,336	\$ 255,920	\$ 287,560	\$ 322,160	12.0%
4102	Salaries - Clerical	4,493	21,152	23,189	22,940	49,100	114.0%
4103	Salaries - Operational	1,243	875	-	-	-	N/A
4104	Salaries - Overtime	112	348	278	2,420	2,550	5.4%
4105	Salaries - Other	-	-	-	2,500	2,500	0.0%
4106	FICA	15,071	14,586	16,331	19,560	23,340	19.3%
4107	Medicare	3,740	3,523	4,186	4,580	5,460	19.2%
4108	Life Insurance	2,618	2,585	101	5,230	10,370	98.3%
4109	Health Insurance	52,870	49,440	46,740	59,040	81,080	37.3%
4110	Other Insurance	1,099	1,055	1,030	350	460	31.4%
4111	Workers Compensation	193	155	171	510	610	19.6%
4112	Employee Assist. Prgm	53	47	48	60	80	33.3%
4115	Unemploy. Insurance	229	387	140	160	560	250.0%
4116	Employee Pension	26,817	24,451	26,062	22,760	24,040	5.6%
4118	Retirement - Other	22,034	22,918	27,177	36,480	43,330	18.8%
Personnel Services Total		373,072	353,858	401,373	464,150	565,640	21.9%
42 Supplies							
4201	Fuel	309	112	-	950	-	-100.0%
4203	Office Supplies	1,411	1,428	1,920	1,500	1,500	0.0%
4208	Postage	59	136	50	100	60	-40.0%
4211	Periodicals & Supple.	3,458	4,252	4,600	4,100	300	-92.7%
4225	Safety Supplies	15,710	-	-	-	-	N/A
Supplies Total		20,947	5,928	6,570	6,650	1,860	-72.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	37	4	3	10	10	0.0%
Maintenance & Repairs Total		37	4	3	10	10	0.0%
44 Services							
4401	Telephone	4,676	4,223	4,720	4,400	4,800	9.1%
4403	Assoc. Dues/Subscript.	1,261	1,723	592	800	1,650	106.3%
4405	Travel & Training	2,366	1,125	12,880	6,000	10,000	66.7%
4408	Legal Advertising	-	-	60	100	100	0.0%
4415	Special Services	106	180	180	300	300	0.0%
4416	Car Allowance	5,445	5,445	7,470	5,400	10,800	100.0%
4417	Printing and Reprod.	810	280	220	400	250	-37.5%
4418	Contractual Services	10,240	-	-	2,100	-	-100.0%
4419	Professional Services	1,959	996	1,460	2,000	2,000	0.0%
Services Total		26,863	13,972	27,582	21,500	29,900	39.1%
Total City Manager		\$ 420,919	\$ 373,762	\$ 435,528	\$ 492,310	\$ 597,410	21.3%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Administration DIVISION: City Manager

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Other	\$ 300
4403	Association Dues and Subscrip	KCCMA Dues	\$ 750
		KAMM	200
		Other	450
		SHRM	250
		Total	\$ 1,650
4415	Special Services	Other	\$ 300
4419	Professional Services	Social Media Archival Services (1/3 of total shared with (HPD/HFD	\$ 1,000
		Other	1,000
		Total	\$ 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 2024**

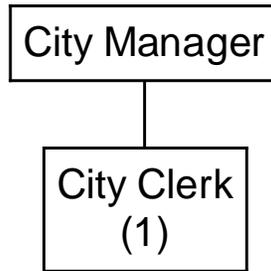
Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 10 - Administration							
Division 012 - City Attorney							
41 Personnel Services							
4101	Salaries - Supervision	\$ 108,519	\$ 111,556	\$ 120,962	\$ 117,130	\$ 127,260	8.6%
4102	Salaries - Clerical	47,905	48,597	52,657	50,820	55,260	8.7%
4104	Salaries - Overtime	-	251	-	150	160	6.7%
4106	FICA	9,485	9,582	10,336	10,430	11,330	8.6%
4107	Medicare	2,218	2,241	2,417	2,440	2,650	8.6%
4108	Life Insurance	79	93	96	90	90	0.0%
4109	Health Insurance	36,000	36,960	39,360	39,360	40,540	3.0%
4110	Other Insurance	230	229	229	230	230	0.0%
4111	Workers Compensation	125	100	102	290	320	10.3%
4112	Employee Assist. Prgm	36	36	36	40	40	0.0%
4115	Unemploy. Insurance	181	269	88	270	270	0.0%
4116	Employee Pension	37,864	43,186	46,513	45,040	42,640	-5.3%
Personnel Services Total		242,642	253,100	272,797	266,290	280,790	5.4%
42 Supplies							
4203	Office Supplies	1,336	708	1,723	1,300	1,300	0.0%
4208	Postage	577	381	496	560	560	0.0%
4211	Periodicals & Supple.	285	9,445	10,248	10,280	11,280	9.7%
Supplies Total		2,198	10,534	12,467	12,140	13,140	8.2%
43 Maintenance & Repairs							
4302	Office Equip. Repair	53	24	19	50	50	0.0%
Maintenance & Repairs Total		53	24	19	50	50	0.0%
44 Services							
4401	Telephone	457	444	487	450	450	0.0%
4403	Assoc. Dues/Subscript.	9,294	4,210	4,301	5,000	5,000	0.0%
4405	Travel & Training	619	1,439	2,263	3,830	5,670	48.0%
4415	Special Services	440	519	283	950	950	0.0%
4417	Printing and Reprod.	351	338	328	650	650	0.0%
4419	Professional Services	68,707	77,687	54,822	75,000	75,000	0.0%
Services Total		79,868	84,637	62,484	85,880	87,720	2.1%
45 Sundry Charges							
4501	Insurance Expense	6,600	7,585	7,292	8,030	8,240	2.6%
Sundry Charge Total		6,600	7,585	7,292	8,030	8,240	2.6%
Total Legal		\$ 331,361	\$ 355,880	\$ 355,059	\$ 372,390	\$ 389,940	4.7%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Administration DIVISION: City Attorney

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Baldwin's KY Revised Statutes	\$ 5,500
		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	\$ 11,280
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 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 10 - Administration							
Division 013 - City Clerk							
41 Personnel Services							
4101	Salaries - Supervision	\$ 61,470	\$ 64,274	\$ 69,621	\$ 67,590	\$ 91,850	35.9%
4102	Salaries - Clerical	3,811	20,139	23,467	22,940	-	-100.0%
4106	FICA	3,936	5,098	5,620	5,620	5,700	1.4%
4107	Medicare	921	1,192	1,314	1,320	1,340	1.5%
4108	Life Insurance	54	58	55	70	60	-14.3%
4109	Health Insurance	19,530	26,280	29,520	29,520	27,020	-8.5%
4110	Other Insurance	129	163	172	180	160	-11.1%
4111	Workers Compensation	49	54	57	150	150	0.0%
4112	Employee Assist. Prgm	20	26	27	30	30	0.0%
4115	Unemploy. Insurance	71	101	35	150	140	-6.7%
4116	Employee Pension	15,822	22,615	24,938	24,260	21,440	-11.6%
Personnel Services Total		105,813	140,000	154,827	151,830	147,890	-2.6%
42 Supplies							
4203	Office Supplies	978	448	2,070	1,300	1,500	15.4%
4208	Postage	49	358	60	100	100	0.0%
Supplies Total		1,027	806	2,130	1,400	1,600	14.3%
43 Maintenance & Repairs							
4302	Office Equip. Repair	5	6	10	10	10	0.0%
Maintenance & Repairs Total		5	6	10	10	10	0.0%
44 Services							
4401	Telephone	587	543	600	600	650	8.3%
4402	Medical Exams	51	-	-	-	-	N/A
4403	Assoc. Dues/Subscript.	295	300	325	320	460	43.8%
4405	Travel & Training	200	-	1,200	1,800	3,000	66.7%
4408	Legal Advertising	6,478	6,198	4,200	5,500	6,500	18.2%
4415	Special Services	39	31	25	50	50	0.0%
4417	Printing and Reprod.	21	45	40	100	50	-50.0%
4419	Professional Services	6,030	4,923	5,600	6,000	6,050	0.8%
Services Total		13,701	12,040	11,990	14,370	16,760	16.6%
Total City Clerk		\$ 120,546	\$ 152,852	\$ 168,957	\$ 167,610	\$ 166,260	-0.8%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Administration DIVISION: City Clerk

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscrip	International Institute of Municipal Clerks & Other	\$ 240
		Green River Clerks Association	220
		Total	\$ 460
4419	Professional Services	Codification of Ordinances	\$ 6,050

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 2024**

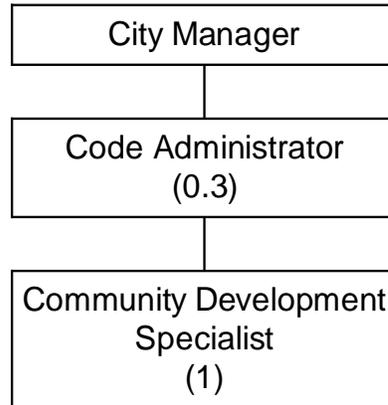
Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 10 - Administration							
Division 016 - Safety							
41 Personnel Services							
4101	Salaries - Supervision	\$ -	\$ 52,788	\$ 73,709	\$ 71,150	\$ 78,130	9.8%
4105	Salaries - Other	-	-	5,280	-	9,690	N/A
4106	FICA	-	3,270	4,535	4,420	5,450	23.3%
4107	Medicare	-	765	1,061	1,040	1,280	23.1%
4108	Life Insurance	-	40	48	50	50	0.0%
4109	Health Insurance	-	13,800	19,680	19,680	20,270	3.0%
4110	Other Insurance	-	96	115	120	120	0.0%
4111	Workers Compensation	-	27	25	120	130	8.3%
4112	Employee Assist. Prgm	-	15	18	20	20	0.0%
4115	Unemploy. Insurance	-	106	36	120	130	8.3%
4116	Employee Pension	-	14,220	19,747	19,060	18,240	-4.3%
Personnel Services Total		-	85,127	124,254	115,780	133,510	15.3%
42 Supplies							
4201	Fuel	-	1,308	1,945	1,540	2,430	57.8%
4203	Office Supplies	-	834	250	800	500	-37.5%
4207	Clothing	-	51	105	130	130	0.0%
4209	Educational Supplies	-	-	100	200	100	-50.0%
4211	Periodicals & Supple.	-	2,579	2,861	2,600	2,900	11.5%
4225	Safety Supplies	18,700	2,955	1,935	1,300	14,600	1023.1%
Supplies Total		18,700	7,727	7,196	6,570	20,660	214.5%
43 Maintenance & Repairs							
4301	Vehicle Repair	-	641	750	150	150	0.0%
4302	Office Equipment Repair	-	1,545	-	-	-	N/A
4304	Other Equipment Repair	-	-	-	-	170	N/A
Maintenance & Repairs Total		-	2,186	750	150	320	113.3%
44 Services							
4401	Telephone	464	1,380	1,350	950	1,400	47.4%
4402	Medical Exams	-	38,388	35,000	48,470	36,080	-25.6%
4404	Multi-Depart. Training	-	33,905	40,000	44,750	45,650	2.0%
4405	Travel & Training	-	3,327	1,900	1,910	1,580	-17.3%
4415	Special Services	-	30	10,030	10,030	10,030	0.0%
4417	Printing and Reprod.	-	7	20	80	80	0.0%
4418	Contractual Services	-	-	3,000	3,000	3,000	0.0%
Services Total		464	77,037	91,300	109,190	97,820	-10.4%
Total Safety		\$ 19,164	\$ 172,077	\$ 223,500	\$ 231,690	\$ 252,310	8.9%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Administration DIVISION: Safety

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Toner Cartridge (One black, cyan, yellow, blue)	\$ 400
		Miscellaneous	100
		Total	\$ 500
4209	Educational Supplies	Miscellaneous Safety Videos	\$ 100
4211	Periodicals and Supplements	MSDS Online Subscription (year 2 of 3-year price contract)	\$ 2,600
		JJ Keller Subscription	300
		Total	\$ 2,900
4225	Safety Supplies	Automated External Defibrillators (Replacement of Four)	\$ 8,000
		First Aid Cabinets at seven Locations	4,200
		Bloodborne Pathogens Kit (Approx. 60)	1,500
		PPE (Ear, Head, Eye, and Hand protection)	400
		Signage(Confined Space, Hearing Protection Required, No Entry)	300
		Miscellaneous	200
		Total	\$ 14,600
4301	Vehicle Repair	Preventative Maintenance for One Vehicle	\$ 150
4304	Other Equipment Repair	GPS for One Vehicle	\$ 170
4402	Medical Exams	OSHA-Required Questionnaires & Physicals	
		HFD + diver physicals & other misc. tests (62)	\$ 30,600
		HPD (60) + diver physicals (5)	4,000
		HWU (20)	1,000
		PW (5)	250
		Parks (2)	100
		CDL Physical for Safety Coordinator	130
		Total	\$ 36,080
4404	Multi-Departmental Training	Target Solutions Online Training Platform	\$ 27,500
		Supervisory Training	12,400
		Work zone Safety (flagger trng) - HMG, PW, and HWU for 30 pers	2,800
		Commercial Drivers' License Theory Trng (10 classes JJKeller)	2,500
		OSHA 10-hr card for Gen. Ind (20 students)	300
		OSHA 10-hr card for Const. (10 students)	150
		Total	\$ 45,650
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 2024**

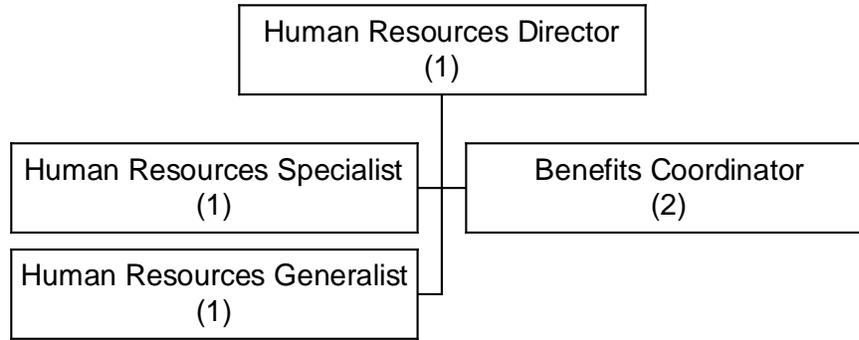
Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 10 - Administration							
Division 017 - Community Development							
41 Personnel Services							
4101	Salaries - Supervision	\$ 19,417	\$ 18,224	\$ 189	\$ 21,440	\$ 19,180	-10.5%
4103	Salaries - Operational	54,310	55,978	60,704	59,100	62,970	6.5%
4104	Salaries - Overtime	1,014	434	49	500	500	0.0%
4106	FICA	4,505	4,502	3,661	5,000	5,100	2.0%
4107	Medicare	1,054	1,053	856	1,170	1,200	2.6%
4108	Life Insurance	57	54	48	60	60	0.0%
4109	Health Insurance	23,400	22,620	19,680	25,590	26,350	3.0%
4110	Other Insurance	149	138	115	150	150	0.0%
4111	Workers Compensation	250	224	212	1,000	910	-9.0%
4112	Employee Assist. Prgm	23	22	18	30	30	0.0%
4115	Unemploy. Insurance	64	88	30	130	130	0.0%
4116	Employee Pension	18,089	19,263	16,326	21,580	19,180	-11.1%
Personnel Services Total		122,332	122,600	101,888	135,750	135,760	0.0%
42 Supplies							
4203	Office Supplies	420	920	500	500	800	60.0%
4208	Postage	53	243	80	200	200	0.0%
4209	Educational Supplies	-	1,461	1,500	1,500	1,600	6.7%
Supplies Total		473	2,624	2,080	2,200	2,600	18.2%
43 Maintenance & Repairs							
4302	Office Equip. Repair	3	11	10	10	10	0.0%
Maintenance & Repairs Total		3	11	10	10	10	0.0%
44 Services							
4403	Assoc. Dues/Subscript.	431	106	240	500	500	0.0%
4405	Travel & Training	-	(385)	1,270	1,200	1,790	49.2%
4415	Special Services	37	159	220	30	30	0.0%
4417	Printing and Reprod.	779	532	500	500	500	0.0%
Services Total		1,247	412	2,230	2,230	2,820	26.5%
Total Community Development		\$ 124,055	\$ 125,647	\$ 106,208	\$ 140,190	\$ 141,190	0.7%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

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.	\$ 800
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 Fair Housing, etc.	\$ 1,600
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 2024**

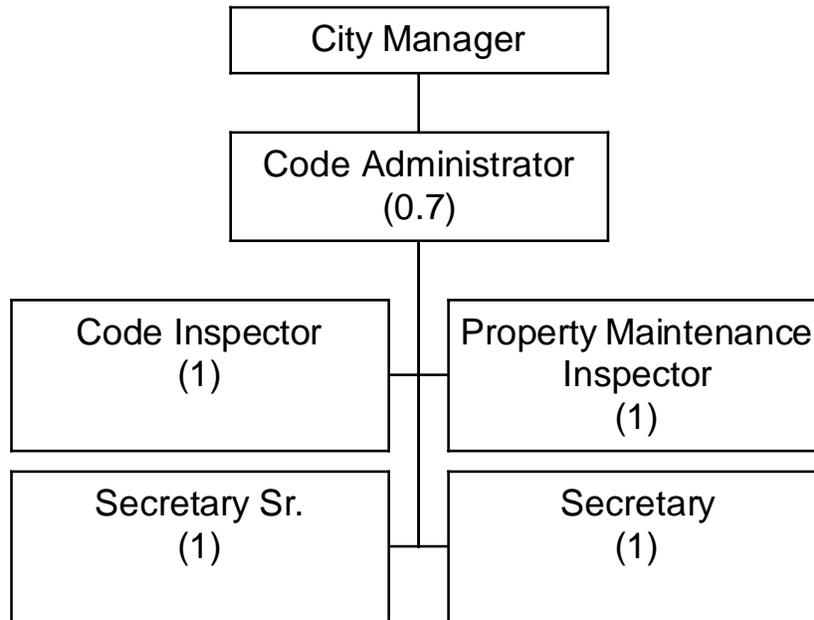
Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 10 - Administration							
Division 124 - Human Resources							
41 Personnel Services							
4101	Salaries - Supervision	\$ 88,894	\$ 94,201	\$ 101,212	\$ 97,810	\$ 146,230	49.5%
4103	Salaries - Operational	173,364	180,244	188,202	176,050	196,690	11.7%
4104	Salaries - Overtime	4,480	6,345	9,800	5,230	5,850	11.9%
4106	FICA	16,029	17,034	18,181	17,310	21,630	25.0%
4107	Medicare	3,749	3,984	4,252	4,050	5,060	24.9%
4108	Life Insurance	223	240	240	210	240	14.3%
4109	Health Insurance	73,500	76,272	79,170	98,400	111,480	13.3%
4110	Other Insurance	574	583	574	580	640	10.3%
4111	Workers Compensation	210	177	66	450	560	24.4%
4112	Employee Assist. Prgm	89	92	91	90	100	11.1%
4115	Unemploy. Insurance	308	456	145	720	810	12.5%
4116	Employee Pension	64,563	75,231	80,160	74,770	81,400	8.9%
Personnel Services Total		425,983	454,859	482,093	475,670	570,690	20.0%
42 Supplies							
4201	Fuel	33	184	304	130	380	192.3%
4203	Office Supplies	5,104	4,152	4,627	5,500	5,500	0.0%
4208	Postage	953	1,040	963	1,400	1,100	-21.4%
4209	Educational Supplies	560	-	154	200	200	0.0%
4211	Periodicals & Supple.	2,579	-	-	-	-	N/A
Supplies Total		9,229	5,376	6,048	7,230	7,180	-0.7%
43 Maintenance & Repairs							
4301	Vehicle Repair	18	45	52	100	-	-100.0%
4302	Office Equip. Repair	152	279	459	230	-	-100.0%
4304	Other Equipment Repair	-	-	-	-	170	N/A
Maintenance & Repairs Total		170	324	511	330	170	-48.5%
44 Services							
4401	Telephone	1,726	1,593	1,624	1,600	1,700	6.3%
4402	Medical Exams	22,345	25,819	16,709	18,700	18,700	0.0%
4403	Assoc. Dues/Subscript.	594	1,284	1,453	1,490	1,560	4.7%
4404	Multi-Depart. Training	6,417	1,360	1,420	1,500	1,500	0.0%
4405	Travel & Training	1,104	1,342	6,718	6,840	6,390	-6.6%
4406	Boards & Meetings	-	150	150	450	300	-33.3%
4408	Legal Advertising	18,070	10,732	10,825	10,900	9,800	-10.1%
4415	Special Services	75	214	2,437	1,000	1,500	50.0%
4417	Printing and Reprod.	753	894	898	1,000	1,000	0.0%
4418	Contractual Services	3,145	28,998	20,996	21,750	22,960	5.6%
4419	Professional Services	-	638	-	-	-	N/A
Services Total		54,229	73,024	63,230	65,230	65,410	0.3%
45 Sundry Charges							
4501	Insurance Expense	925	2,713	2,713	2,990	2,750	-8.0%
Sundry Charge Total		925	2,713	2,713	2,990	2,750	-8.0%
Total Human Resources		\$ 490,536	\$ 536,296	\$ 554,595	\$ 551,450	\$ 646,200	17.2%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Administration DIVISION: Human Resources

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Toner cartridges for copier, fax, printers, sympathy cards & birthday cards for employees, and other office supplies	\$ 5,500
4402	Medical Exams	Pre-employment drug screens and physicals	\$ 12,900
		Random drug screens	5,800
		Total	\$ 18,700
4403	Association Dues & Subscriptio	Rotary Club	\$ 800
		Society for HR Professionals (SHRM) for 2 HR Staff	460
		KY Public HR Association (KPHRA) membership	300
		Total	\$ 1,560
4404	Multi-Department Training	Online HIPAA training & other training via contractual through IT d	\$ 1,500
4408	Legal Advertising	Online news media & social media employment advertising	\$ 8,400
		Radio employment opportunities advertising	1,400
		Total	\$ 9,800
4415	Special Services	Job fair registration & City-wide employee recognition program	\$ 1,500
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	15,300
		for the public sector includes system maintenance and support	
		Total	\$ 22,960

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 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 10 - Administration							
Division 233 - Code Enforcement							
41 Personnel Services							
4101	Salaries - Supervision	\$ 45,329	\$ 56,665	\$ 60,482	\$ 50,020	\$ 44,750	-10.5%
4102	Salaries - Clerical	35,082	56,005	68,140	40,440	43,970	8.7%
4103	Salaries - Operational	78,191	76,878	75,848	107,100	108,550	1.4%
4104	Salaries - Overtime	318	719	13	280	310	10.7%
4106	FICA	9,398	11,391	12,278	12,270	12,250	-0.2%
4107	Medicare	2,198	2,664	2,871	2,870	2,870	0.0%
4108	Life Insurance	166	187	210	200	200	0.0%
4109	Health Insurance	65,460	65,340	63,276	92,500	95,260	3.0%
4110	Other Insurance	424	465	510	550	550	0.0%
4111	Workers Compensation	1,110	1,202	1,095	6,680	6,520	-2.4%
4112	Employee Assist. Prgm	66	76	85	90	90	0.0%
4115	Unemploy. Insurance	204	312	94	320	300	-6.3%
4116	Employee Pension	38,470	49,034	54,781	53,000	46,120	-13.0%
Personnel Services Total		276,416	320,938	339,682	366,320	361,740	-1.3%
42 Supplies							
4201	Fuel	952	1,446	2,038	2,800	2,550	-8.9%
4202	Minor Tools	-	-	2,448	400	500	25.0%
4203	Office Supplies	3,256	7,166	6,881	5,000	6,000	20.0%
4207	Clothing Supplies	194	309	108	1,010	1,010	0.0%
4208	Postage	5,613	4,861	5,238	6,000	6,000	0.0%
4209	Educational Supplies	-	1,262	682	1,500	1,500	0.0%
4211	Periodicals & Supple.	201	63	-	350	350	0.0%
Supplies Total		10,216	15,107	17,395	17,060	17,910	5.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	1,146	2,782	488	4,000	4,000	0.0%
4302	Office Equip. Repair	1,118	883	1,011	1,000	1,000	0.0%
4304	Other Equipment Repair	-	-	-	-	680	N/A
Maintenance & Repairs Total		2,264	3,665	1,499	5,000	5,680	13.6%
44 Services							
4401	Telephone	3,159	3,302	3,778	4,500	4,500	0.0%
4403	Assoc. Dues/Subscript.	330	272	272	470	360	-23.4%
4405	Travel & Training	548	1,241	1,295	4,000	4,540	13.5%
4406	Boards and Meetings	3,066	4,400	5,038	6,250	6,250	0.0%
4408	Legal Advertising	1,837	989	966	1,600	1,600	0.0%
4415	Special Services	5,475	6,603	4,893	7,650	7,650	0.0%
4417	Printing and Reprod.	-	1,358	251	2,150	2,150	0.0%
4418	Contractual Services	31,859	58,627	92,446	127,500	155,000	21.6%
Services Total		46,274	76,792	108,939	154,120	182,050	18.1%
45 Sundry Charges							
4501	Insurance Expense	2,146	3,635	3,635	4,000	3,490	-12.8%
Sundry Charge Total		2,146	3,635	3,635	4,000	3,490	-12.8%
46 Capital Outlay							
4601	Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 40,000	N/A
Capital Outlay Total		-	-	-	-	40,000	N/A
Total Code Enforcement		\$ 337,316	\$ 420,137	\$ 471,150	\$ 546,500	\$ 610,870	11.8%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Administration DIVISION: Code Enforcement

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Replacement of existing tools: measuring tapes, flashlights, etc.	\$ 500
4203	Office Supplies	General Office Supplies: paper , folders, etc.	\$ 6,000
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 comply with HB 422 notification requirements	\$ 6,000
4209	Educational Supplies	Upcodes subscription	\$ 790
		Code reference books	710
		Total	\$ 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
4304	Other Equipment Repair	GPS for vehicles	\$ 680
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
		CAAK (Code Administrators Assoc. for 3 employees)	55
		Total	\$ 360
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

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Administration DIVISION: Code Enforcement

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4408	Legal Advertising	Board of Zoning Adjustment - public notices	\$ 1,200
		Condemnation public notices	400
		Total	\$ 1,600
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	\$ 1,500
		Materials for notification postings	650
		Total	\$ 2,150
4418	Contractual Services	Condemnation abatements/demolition of 10 houses	\$ 60,000
		Asbestos remediation	45,000
		Mowing and property cleaning abatements	30,000
		Landfill fees	10,000
		Asbestos testing - 10 @ \$550	5,500
		Board and secure abatements	4,000
		Tire removal	500
		Total	\$ 155,000

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2024**

DEPARTMENT: Administration

DIVISION: Codes

TOTAL COST: \$ 40,000

ACCOUNT DESCRIPTION: Vehicles

ACCOUNT NUMBER: 10.10.233.4601

DESCRIPTION OF ITEM OR PROJECT:
New vehicle to replace a 2009 Chevrolet Impala.

PROJECT JUSTIFICATION:
Current vehicle has a cracked frame, rusted frame and springs. It needs a new master cylinder and a booster and dashboard

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

DIVISION: _____

TOTAL COST: _____

ACCOUNT DESCRIPTION: _____

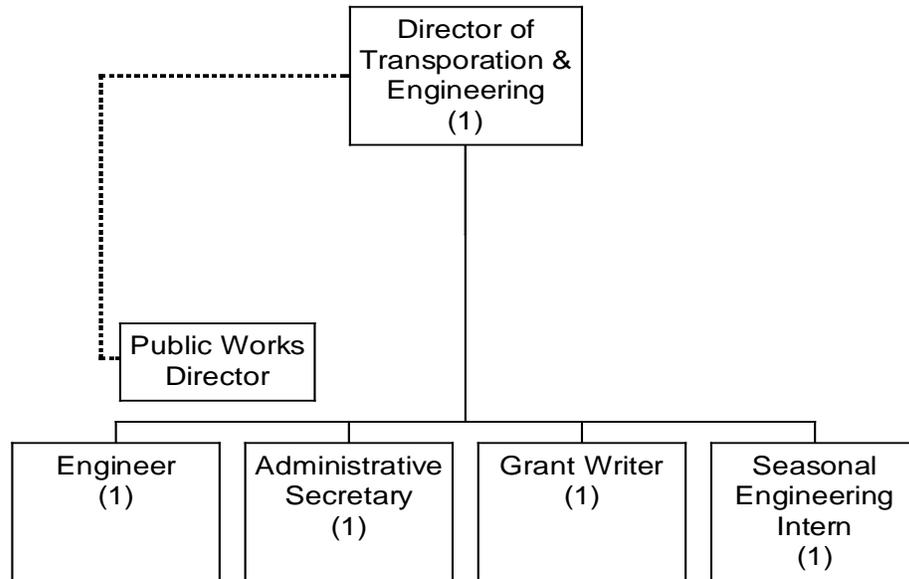
ACCOUNT NUMBER: _____

DESCRIPTION OF ITEM OR PROJECT:

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

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 2024**

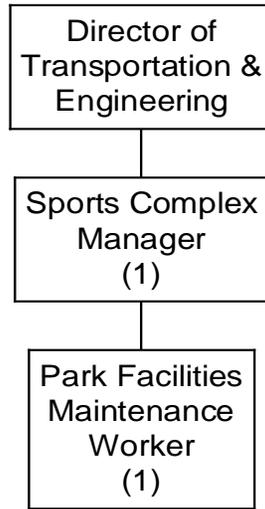
Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 10 - Administration							
Division 377 - Engineering							
41 Personnel Services							
4101	Salaries - Supervision	\$ 76,674	\$ 79,951	\$ 87,923	\$ 84,650	\$ 92,040	8.7%
4102	Salaries - Clerical	57,466	37,633	41,333	40,950	43,440	6.1%
4103	Salaries - Operational	69,263	72,213	79,296	76,390	157,610	106.3%
4104	Salaries - Overtime	3,703	26	51	-	1,000	N/A
4105	Salaries - Other	-	-	4,800	-	12,800	N/A
4106	FICA	12,472	11,655	12,887	12,530	18,400	46.8%
4107	Medicare	2,917	2,726	3,014	2,930	4,310	47.1%
4108	Life Insurance	144	144	144	130	190	46.2%
4109	Health Insurance	54,000	55,680	57,840	59,040	91,210	54.5%
4110	Other Insurance	344	344	344	350	520	48.6%
4111	Workers Compensation	1,715	1,025	984	6,830	10,710	56.8%
4112	Employee Assist. Prgm	55	54	55	60	90	50.0%
4115	Unemploy. Insurance	312	306	104	320	440	37.5%
4116	Employee Pension	49,456	52,237	55,885	54,110	68,500	26.6%
Personnel Services Total		328,521	313,994	344,660	338,290	501,260	48.2%
42 Supplies							
4201	Fuel	452	292	557	780	700	-10.3%
4202	Minor Tools	-	66	50	100	100	0.0%
4203	Office Supplies	1,175	1,916	1,000	2,000	2,000	0.0%
4207	Clothing Supplies	242	-	600	660	660	0.0%
4208	Postage	39	108	110	200	200	0.0%
4209	Educational Supplies	-	-	-	100	100	0.0%
Supplies Total		1,908	2,382	2,317	3,840	3,760	-2.1%
43 Maintenance & Repairs							
4301	Vehicle Repair	279	150	290	550	200	-63.6%
4302	Office Equip. Repair	2,477	2,624	2,500	3,950	3,900	-1.3%
4304	Other Equip. Repair	-	-	-	-	170	N/A
Maintenance & Repairs Total		2,756	2,774	2,790	4,500	4,270	-5.1%
44 Services							
4401	Telephone	1,641	1,523	1,700	2,000	2,000	0.0%
4403	Assoc. Dues/Subscript.	1,708	1,612	1,650	1,700	1,700	0.0%
4405	Travel & Training	579	1,415	5,000	5,000	6,300	26.0%
4415	Special Services	72	71	120	300	300	0.0%
4416	Car Allowance	450	1,530	5,400	5,400	5,400	0.0%
4417	Printing and Reprod.	43	197	50	150	150	0.0%
4418	Contractual Services	2,627	18,041	9,500	9,600	12,000	25.0%
4419	Professional Services	-	150	150	150	150	0.0%
Services Total		7,120	24,539	23,570	24,300	28,000	15.2%
45 Sundry Charges							
4501	Insurance Expense	1,227	2,380	2,380	2,620	2,650	1.1%
Sundry Charge Total		1,227	2,380	2,380	2,620	2,650	1.1%
Total Engineering		\$ 341,532	\$ 346,069	\$ 375,717	\$ 373,550	\$ 539,940	44.5%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

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	Preventative maintenance on one vehicle	\$ 200
4302	Office Equipment Repair & Maintenance	Annual Subscription Renewal - Autodesk Infrastructure Design Suite	\$ 2,000
		OCE Copier Scanner Maintenance - MACO	1,500
		Printer Maintenance	400
		Total	\$ 3,900
4304	Other Equipment Repair	GPS for One Vehicle	\$ 170
4403	Association Dues and Subscriptions	National Society of Professional Engineers (2 memberships)	600
		American Society of Civil Engineers (2 memberships)	600
		American Public Works Association (2 memberships)	500
		Total	\$ 1,700
4415	Special Services	Filing Fees	\$ 300
4418	Contractual Services	Spraying of Unused Areas at Sports Complex/Borax Drive	\$ 7,000
		Lime for City Farm Properties	5,000
		Total	\$ 12,000

TRANSPORTATION & ENGINEERING & SAFETY SPORTS COMPLEX



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 10 - Administration							
Division 455 - Sports Complex							
41 Personnel Services							
4101	Salaries - Supervision	\$ -	\$ -	\$ -	\$ -	\$ 82,300	N/A
4103	Salaries - Operational	-	-	-	-	40,040	N/A
4106	FICA	-	-	-	-	7,590	N/A
4107	Medicare	-	-	-	-	1,780	N/A
4108	Life Insurance	-	-	-	-	90	N/A
4109	Health Insurance	-	-	-	-	40,540	N/A
4110	Other Insurance	-	-	-	-	230	N/A
4111	Workers Compensation	-	-	-	-	3,860	N/A
4112	Employee Assist. Prgm	-	-	-	-	40	N/A
4115	Unemploy. Insurance	-	-	-	-	180	N/A
4116	Employee Pension	-	-	-	-	28,560	N/A
Personnel Services Total		-	-	-	-	205,210	N/A
42 Supplies							
4201	Fuel	-	-	-	-	8,000	N/A
4202	Minor Tools	-	-	-	-	3,750	N/A
4203	Office Supplies	-	-	-	-	3,500	N/A
4204	Cleaning Supplies	-	-	-	-	1,300	N/A
4205	Medical & Drug Supply	-	-	-	-	2,500	N/A
4206	Botanical Supplies	-	-	-	-	3,000	N/A
4207	Clothing Supplies	-	-	-	-	500	N/A
4208	Postage	-	-	-	-	50	N/A
4214	Chemical Supplies	-	-	-	-	12,000	N/A
4221	Athletic Supplies	-	-	-	-	6,000	N/A
Supplies Total		-	-	-	-	40,600	N/A
43 Maintenance & Repairs							
4301	Vehicle Repair	-	-	-	-	1,500	N/A
4304	Other Equipment Repair	-	-	-	-	5,000	N/A
4306	Building Repair & Maint.	-	-	-	-	2,000	N/A
4307	Other Structures Repair	-	-	-	-	2,000	N/A
4312	Walks Drives Fences	-	-	-	-	2,500	N/A
4313	Recreational Equipment	-	-	-	-	1,500	N/A
Maintenance & Repairs Total		-	-	-	-	14,500	N/A
44 Services							
4401	Telephone	-	-	-	-	200	N/A
4403	Assoc. Dues/Subscript.	-	-	-	-	200	N/A
4405	Travel & Training	-	-	-	-	500	N/A
4409	Electric-purchased	-	-	-	-	24,000	N/A
4414	Clothing / Cleaning	-	-	-	-	700	N/A
4415	Special Services	-	-	-	-	1,500	N/A
4417	Printing and Reprod.	-	-	-	-	1,000	N/A
4418	Contractual Services	-	-	-	-	20,000	N/A
4424	Equipment Rental	-	-	-	-	500	N/A
4440	Web Services	-	-	-	-	9,000	N/A
Services Total		-	-	-	-	57,600	N/A

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Division 455 - Sports Complex (continued)							
45 Sundry Charges							
4501	Insurance Expense	\$ -	\$ -	\$ -	\$ -	\$ 15,000	N/A
Sundry Charge Total		-	-	-	-	15,000	N/A
46 Capital Outlay							
4605	Machinery & Tools	-	-	-	-	143,200	N/A
Capital Outlay Total		-	-	-	-	143,200	N/A
Total Sports Complex		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 476,110</u>	<u>N/A</u>

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Administration DIVISION: Sports Complex

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4222	Concessions	Hotdogs & buns	\$ 5,000
		Drinks	5,000
		Hamburgers & buns	5,000
		Ice Cream	2,500
		Candy	1,500
		Chips	1,000
		Popcorn	500
		Miscellaneous (cups, condiments, trays, etc..)	2,500
		Miscellaneous other food	5,000
		Total	\$ 28,000
4418	Contractual Services	Annual mowing contract	\$ 17,000
		Annual artificial turf maintenance agreement	3,000
		Total	\$ 20,000

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2024**

DEPARTMENT: Administration

DIVISION: Sports Complex **TOTAL COST:** \$ 143,200

ACCOUNT DESCRIPTION: Machinery & Tools **ACCOUNT NUMBER:** 10.10.455.4605

DESCRIPTION OF ITEM OR PROJECT:
Purchase of various pieces of equipment and tools needed for the new sports complex. This will include a utility vehicle, lawnmower, ice maker, refrigerator, cameras, lightening notification, speaker system, safety netting, and field broom.

PROJECT JUSTIFICATION:
All new equipment needed for the new sports complex.

IMPACT ON OPERATING BUDGET:
Regular maintenance and insurance costs.

DIVISION: _____ **TOTAL COST:** _____

ACCOUNT DESCRIPTION: _____ **ACCOUNT NUMBER:** _____

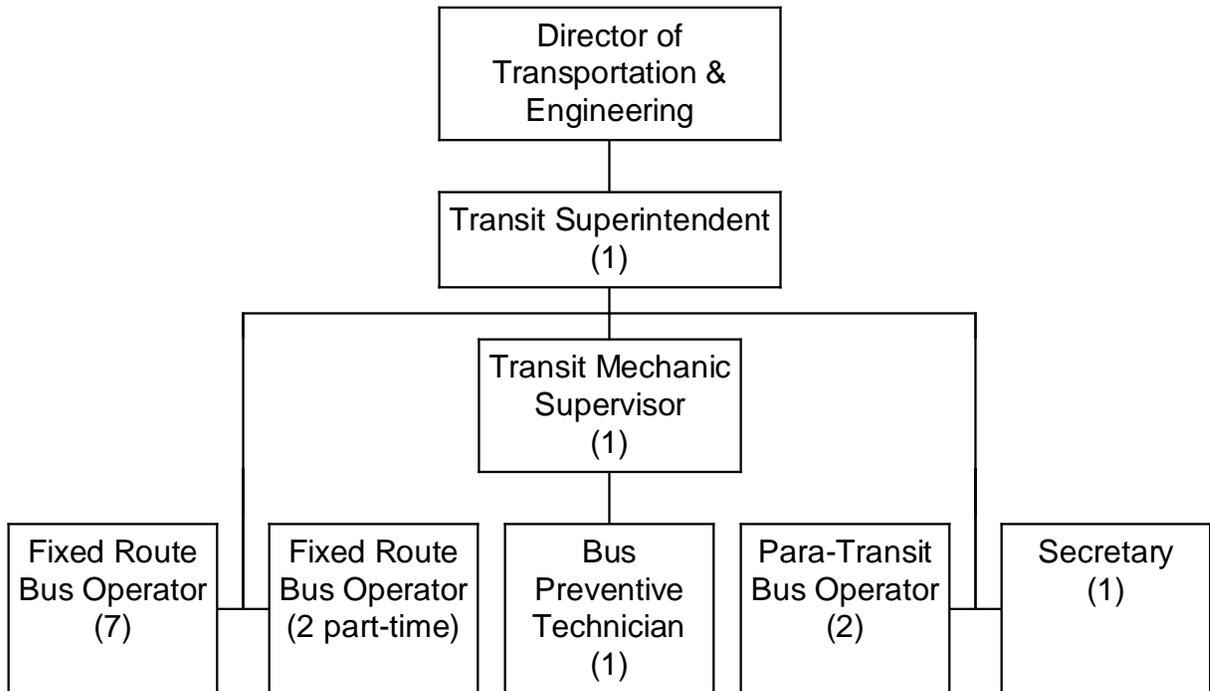
DESCRIPTION OF ITEM OR PROJECT:

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

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 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3200	Bus Fares	\$ 16,393	\$ 17,874	\$ 19,618	\$ 17,000	\$ 19,000	11.8%
Total Service Fees		16,393	17,874	19,618	17,000	19,000	11.8%
36 Sale of Property							
3622	Sale of Vehicles	-	4,722	-	-	-	N/A
Total Sale of Property		-	4,722	-	-	-	N/A
37 Other Revenue							
3700	Interest Income	616	1,306	1,347	-	-	N/A
3730	Insurance Recovery	4,416	2,169	339	-	-	N/A
3753	Federal Grant	843,139	877,948	928,000	1,062,000	1,172,600	10.4%
3754	State Grant	55,658	-	88,833	57,900	88,000	52.0%
3755	Transfer from General	424,246	-	235,000	537,000	556,000	3.5%
3765	KY Fuel Tax Refund	5,396	5,875	4,372	4,100	4,400	7.3%
3799	Other	-	167	-	-	-	N/A
Total Other Revenue		1,333,471	887,465	1,257,891	1,661,000	1,821,000	9.6%
TOTAL HART REVENUE		\$ 1,349,864	\$ 910,061	\$ 1,277,509	\$ 1,678,000	\$ 1,840,000	9.7%

EXPENSE

Department 10 - Administration
Division 015 - Mass Transit

41 Personnel Services

4101	Salaries - Supervision	\$ 64,498	\$ 40,323	\$ 61,692	\$ 67,930	\$ 65,420	-3.7%
4102	Salaries - Clerical	33,428	34,772	40,860	36,270	42,740	17.8%
4103	Salaries - Operational	398,073	410,611	408,046	501,170	495,510	-1.1%
4104	Salaries - Overtime	17,870	18,782	26,459	52,800	52,800	0.0%
4105	Salaries - Other	23,027	24,535	12,368	19,400	-	-100.0%
4106	FICA	32,451	31,999	33,231	42,010	40,660	-3.2%
4107	Medicare	7,589	7,484	7,772	9,830	9,510	-3.3%
4108	Life Insurance	590	544	512	550	550	0.0%
4109	Health Insurance	216,000	198,392	187,963	255,840	263,490	3.0%
4110	Other Insurance	1,377	1,268	1,254	1,500	1,500	0.0%
4111	Workers Compensation	12,767	8,995	9,787	42,180	40,240	-4.6%
4112	Employee Assist. Prgm	249	236	226	240	240	0.0%
4115	Unemploy. Insurance	622	838	97	1,080	970	-10.2%
4116	Employee Pension	118,569	129,186	141,354	165,590	143,390	-13.4%
Personnel Services Total		927,110	907,965	931,622	1,196,390	1,157,020	-3.3%

**CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Division 015 - Mass Transit (continued)							
42 Supplies							
4201	Fuel	\$ 41,906	\$ 86,621	\$ 78,282	\$ 78,280	\$ 78,280	0.0%
4202	Minor Tools	1,088	2,532	1,200	1,500	1,500	0.0%
4203	Office Supplies	2,542	2,066	1,650	1,800	1,800	0.0%
4204	Cleaning Supplies	1,423	3,217	1,100	2,100	2,100	0.0%
4205	Medical & Drug Supply	130	-	100	50	50	0.0%
4207	Clothing Supplies	2,122	1,860	2,600	4,000	4,000	0.0%
4208	Postage	35	120	60	50	100	100.0%
4229	Miscell. Supplies	543	177	-	3,300	3,300	0.0%
Supplies Total		49,789	96,593	84,992	91,080	91,130	0.1%
43 Maintenance & Repairs							
4301	Vehicle Repair	34,522	42,471	27,000	50,000	50,000	0.0%
4302	Office Equip. Repair	277	8	500	1,200	1,200	0.0%
4304	Other Equip. Repair	-	-	-	-	2,000	N/A
4305	Heating / A.C. Repair	-	-	-	350	500	42.9%
4306	Building Repair & Maint	1,447	4,532	3,500	5,000	5,000	0.0%
4308	Machines Tools Repair	1,766	-	2,000	2,000	1,200	-40.0%
4309	Radios Repair	-	305	200	500	500	0.0%
4312	Walks Drives Fences	-	-	-	100	100	0.0%
Maintenance & Repairs Total		38,012	47,316	33,200	59,150	60,500	2.3%
44 Services							
4401	Telephone	3,693	3,458	3,300	3,900	3,500	-10.3%
4402	Medical Exams	675	1,161	1,200	1,500	1,500	0.0%
4403	Assoc. Dues/Subscript.	850	850	850	850	850	0.0%
4405	Travel & Training	-	1,612	5,000	13,250	13,250	0.0%
4408	Legal Advertising	175	-	-	-	-	N/A
4409	Electric-Purchased	9,052	8,763	8,500	8,500	8,500	0.0%
4410	Natural Gas-Purchased	3,591	4,430	3,500	3,700	3,700	0.0%
4411	Other Utilities	2,381	2,153	1,900	2,300	2,300	0.0%
4414	Clothing / Cleaning	1,785	1,725	1,950	1,950	1,950	0.0%
4415	Special Services	291	280	400	400	400	0.0%
4416	Car Allowance	2,835	3,915	-	-	-	N/A
4417	Printing and Reprod.	273	281	400	300	450	50.0%
4418	Contractual Services	14,412	10,955	14,000	18,000	18,000	0.0%
4444	Admin. / Account. Serv.	127,000	135,000	153,000	153,000	162,000	5.9%
4522	Audit Expense	863	628	967	980	980	0.0%
Services Total		167,876	175,211	194,967	208,630	217,380	4.2%
45 Sundry Charges							
4501	Insurance Expense	16,249	18,404	19,514	20,250	21,470	6.0%
4555	Planning Grant	17,983	17,983	12,500	12,500	12,500	0.0%
Sundry Charges Total		34,232	36,387	32,014	32,750	33,970	3.7%

**CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Division 015 - Mass Transit (continued)							
46 Capital Outlay							
4601	Motor Vehicles	\$ 72,681	\$ 36,690	\$ -	\$ 90,000	\$ 250,000	177.8%
4605	Machinery & Tools	-	14,412	-	-	-	N/A
4624	System Improvements	-	-	-	-	30,000	N/A
Capital Outlay Total		72,681	51,102	-	90,000	280,000	211.1%
HART EXPENSE TOTAL		<u>\$ 1,289,700</u>	<u>\$ 1,314,574</u>	<u>\$ 1,276,795</u>	<u>\$ 1,678,000</u>	<u>\$ 1,840,000</u>	<u>9.7%</u>
HART NET		<u>\$ 60,164</u>	<u>\$ (404,513)</u>	<u>\$ 714</u>	<u>\$ -</u>	<u>\$ -</u>	

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

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
4304	Other Equipment Repair	GPS for Buses	\$ 2,000
4306	Building Repair and Maint.	General maintenance and upkeep of building and shelters	\$ 5,000
4308	Machine Tool Repair	Replacement of three outdated/damaged toolboxes with one new	\$ 1,200

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Administration DIVISION: HART

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4309	Radio Repair	Replace antenna, microphones, and cords	\$ 500
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	\$ 450
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
MAJOR IMPROVEMENT DETAIL INFORMATION
FISCAL YEAR 2024**

DEPARTMENT: 10 - Administration

DIVISION: 015 - Mass Transit **TOTAL COST:** \$ 30,000

ACCOUNT DESCRIPTION: System Improvements **ACCOUNT NUMBER:** 56.10.015.4624

DESCRIPTION OF ITEM OR PROJECT:
Repaint the exterior of the HART Maintenance Garage and fuel pumps/tanks.

PROJECT JUSTIFICATION:
The existing paint is peeling and flaking over large areas on both the building and the fuel pumps.

IMPACT ON OPERATING BUDGET:

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 90 - Non-Departmental							
Division 298 - Non-Departmental							
44 Services - Outside Agencies							
4467	Meals on Wheels Prog.	\$ 11,500	\$ 11,500	\$ 13,000	\$ 13,000	\$ 13,000	0.0%
4469	Riverview School	5,000	5,000	5,000	5,000	3,500	-30.0%
4472	Hend. Arts Alliance	9,000	10,000	10,000	9,000	9,000	0.0%
4474	Involvement Inc	4,000	4,000	4,000	4,000	4,000	0.0%
4479	Downtown Hend. Part.	44,000	44,000	46,000	46,000	46,000	0.0%
4482	Humane Society Hend.	121,000	122,325	126,900	126,000	128,000	1.6%
4483	Hend. Rescue Squad	4,500	15,125	4,500	4,500	4,500	0.0%
4497	Kyndle Education Fund	3,200	-	-	3,200	-	-100.0%
4494	W C Handy Festival	5,000	5,000	5,000	5,000	7,500	50.0%
4494	Chloe Randolph	-	-	7,500	7,500	-	-100.0%
4494	Love Your Neighborhood	-	30,000	15,000	15,000	10,000	-33.3%
4494	G.R. Asset Build. Coal.	-	-	1,500	1,500	2,000	33.3%
4494	College Foundation, Inc	-	10,000	15,000	15,000	10,000	-33.3%
4494	Boys/Girls Clubs	10,000	10,000	15,000	15,000	10,000	-33.3%
4494	Audubon Kid Zone	-	-	2,500	2,500	2,500	0.0%
4494	Hnd. Christ. Outreach	-	-	10,000	10,000	10,000	0.0%
4494	Harbor House	-	-	-	-	15,000	N/A
4494	United Way	-	-	-	-	15,000	N/A
4494	Other	2,000	-	15,000	15,000	10,000	-33.3%
Services Total		219,200	266,950	295,900	297,200	300,000	0.9%
44 Services - Quasi Agencies							
4456	Planning Commission	347,193	369,445	381,406	380,960	416,380	9.3%
4457	Ambulance Service	28,271	110,181	65,000	65,000	65,000	0.0%
4461	Henderson Tourism	37,700	37,990	62,700	37,700	37,700	0.0%
4484	Disaster & Emerg. Ser	62,980	58,975	66,655	65,700	89,140	35.7%
4485	Hend City/Co Air Board	173,130	146,859	300,809	222,350	172,230	-22.5%
4491	HND Economic Develop.	48,000	78,000	50,000	50,000	45,000	-10.0%
4492	Human Relations	35,039	38,528	42,340	42,340	42,950	1.4%
Services Total		732,313	839,978	968,910	864,050	868,400	0.5%
44 Services - Special Projects							
4495	Canoe Creek Mowing	-	118,688	65,000	65,000	65,000	0.0%
4495	WARM	-	-	30,000	-	30,000	N/A
4495	Flood Mitigation Fund	77,296	-	-	-	-	N/A
4495	Countryview Drainage	-	218,374	200,000	200,000	150,000	-25.0%
4495	Boat Dock	51,765	26,840	-	-	-	N/A
4495	Community Service	77,195	72,800	60,000	60,000	60,000	0.0%
4495	Directional Signs	-	-	-	30,000	-	-100.0%
4495	East End Improvements	-	-	60,000	60,000	300,000	400.0%
4495	Visionary Plan	-	-	51,000	51,000	50,000	-2.0%
4495	Downtown Improvements	32,571	22,867	26,000	26,000	20,000	-23.1%
4495	COVID Supplies	26,489	13,841	-	-	-	N/A
4495	COVID Assistance	300,000	78,140	-	-	-	N/A
4495	HWY 60 Development	-	7,500	-	-	-	N/A
4495	Aquatics Study	-	15,000	-	-	-	N/A
4495	Pratt	-	11,918	-	-	-	N/A
4495	PFAS Study Group	-	16,672	-	-	-	N/A
4495	Other	3,419	8,616	1,435	11,500	-	-100.0%
Services Total		568,735	611,256	493,435	503,500	675,000	34.1%

CITY OF HENDERSON, KY
HEALTH REIMBURSEMENT ARRANGEMENT FUND BUDGET
FOR FISCAL 2024

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 150	\$ 207	\$ 546	\$ -	\$ -	N/A
Other Revenue Total		150	207	546	-	-	N/A
38 Transfer							
3855	Transfer from Health Ins.	330,000	270,000	240,000	250,000	250,000	0.0%
Transfer Total		330,000	270,000	240,000	250,000	250,000	0.0%
HRA REVENUE TOTAL		\$ 330,150	\$ 270,207	\$ 240,546	\$ 250,000	\$ 250,000	0.0%
EXPENSE							
Department 90 - Non-Departmental							
45 Sundry Charges							
4546	HRA Claims	\$ 331,774	\$ 261,842	\$ 240,119	\$ 250,000	\$ 250,000	0.0%
Sundry Charges Total		331,774	261,842	240,119	250,000	250,000	0.0%
HRA EXPENSE TOTAL		\$ 331,774	\$ 261,842	\$ 240,119	\$ 250,000	\$ 250,000	0.0%
HRA NET		(1,624)	8,365	427	-	-	

**CITY OF HENDERSON, KY
HEALTH INSURANCE FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 2,637	\$ 2,775	\$ 2,193	\$ 1,910	\$ 2,120	11.0%
3778	Premiums - 911	230,960	225,620	222,684	295,200	324,290	9.9%
3781	Premiums - Water	1,380,700	1,357,370	1,334,055	1,712,160	1,763,320	3.0%
3782	Premiums - Power Light	753,066	804,565	847,490	806,880	1,013,400	25.6%
3784	Premiums - Sanitation	271,670	246,360	273,600	314,880	314,160	-0.2%
3785	Premiums - Cemetery	72,000	69,293	61,227	78,720	81,080	3.0%
3786	Premiums - General	3,581,000	3,055,487	3,740,823	4,478,850	4,673,540	4.3%
3787	Premiums - Gas	426,587	385,908	430,992	492,000	506,710	3.0%
3788	Premiums - HART	216,000	204,508	187,963	255,840	263,490	3.0%
3789	Premiums - PWI	168,180	187,050	203,133	211,560	217,890	3.0%
3795	Employee Contribution	396,501	426,735	536,958	462,000	537,000	16.2%
Other Revenue Total		7,499,301	6,965,671	7,841,119	9,110,000	9,697,000	6.4%
HEALTH INS. TOTAL REVENUE		<u>\$ 7,499,301</u>	<u>\$ 6,965,671</u>	<u>\$ 7,841,119</u>	<u>\$ 9,110,000</u>	<u>\$ 9,697,000</u>	6.4%
EXPENSE							
Insurance Expense							
4545	Plan Administration	\$ 959,596	\$ 1,061,288	\$ 960,692	\$ 1,300,000	\$ 1,300,000	0.0%
4547	Health Clinic	175,207	205,502	224,638	236,000	236,000	0.0%
4501	Claims Expense	6,709,912	5,018,792	6,241,928	6,854,000	7,470,000	9.0%
Insurance Total		7,844,715	6,285,582	7,427,258	8,390,000	9,006,000	7.3%
47 Transfers							
4704	Transfers to HRA	330,000	270,000	240,000	250,000	250,000	0.0%
Transfers Total		330,000	270,000	240,000	250,000	250,000	0.0%
HEALTH INS. EXPENSE TOTAL		<u>\$ 8,174,715</u>	<u>\$ 6,555,582</u>	<u>\$ 7,667,258</u>	<u>\$ 8,640,000</u>	<u>\$ 9,256,000</u>	7.1%
HEALTH INSURANCE NET		<u>\$ (675,414)</u>	<u>\$ 410,089</u>	<u>\$ 173,861</u>	<u>\$ 470,000</u>	<u>\$ 441,000</u>	

**CITY OF HENDERSON, KY
CONSTRUCTION FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 20,466	\$ 119,663	\$ 655,921	\$ -	\$ -	N/A
3753	Federal Grant	271,541	2,539,526	3,326,006	3,205,000	3,236,000	1.0%
3754	State Grant	-	-	643,434	-	-	N/A
3764	County Contribution	15,000	-	1,000,000	-	-	N/A
3774	Donations	15,000	-	-	-	-	N/A
3777	Bond or Loan Proceeds	9,998,712	23,537,344	31,334,977	-	21,437,000	N/A
3797	HWU Contributions	-	5,000,000	-	-	-	N/A
Other Revenue Total		10,320,719	31,196,533	36,960,338	3,205,000	24,673,000	669.8%
38 Transfer							
3851	Transfer from General	1,245,000	-	506,000	943,000	941,000	-0.2%
Transfer Total		1,245,000	-	506,000	943,000	941,000	-0.2%
CONSTRUCTION REVENUE		\$ 11,565,719	\$ 31,196,533	\$37,466,338	\$ 4,148,000	\$ 25,614,000	517.5%
EXPENSE							
45 Sundry Charge							
4507	Bond Issuance Cost	\$ 162,767	\$ 297,854	\$ 531,664	\$ 750,000	\$ -	-100.0%
4512	Distribution to HWU	67,635	1,402,402	4,029,964	4,030,000	-	-100.0%
Sundry Charge Total		230,402	1,700,256	4,561,628	4,780,000	-	-100.0%
43 Maintenance & Repairs							
4306	Building Repairs - Muni.	25,703	2,709	-	-	-	N/A
Maintenance & Repairs Total		25,703	2,709	-	-	-	N/A
46 Capital Outlay							
4603	911 Radio System	291,681	-	-	-	-	N/A
4607	Data Processing Equip.	29,188	-	-	-	-	N/A
4612	Green Riv. Rd Sidewalk	12,000	10,898	-	136,000	114,060	-16.1%
4612	Green Riv. Rd Sidewalk	-	-	-	34,000	28,810	-15.3%
4612	Wathen Lane	69,330	133,179	336,864	3,069,000	3,121,940	1.7%
4612	Wathen Lane	-	-	-	699,000	712,690	2.0%
4612	Pratt/425	-	107,434	1,970,048	-	-	N/A
4612	Barret Blvd.	-	4,048	760,000	-	330,000	N/A

**CITY OF HENDERSON, KY
CONSTRUCTION FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
47 Transfers - Construction Fund (continued)							
4617	Gathering Place	\$ 619	\$ -	\$ -	\$ -	\$ -	N/A
4617	Fire Training Facility	54,065	-	-	-	-	N/A
4617	Fire Station	45,528	7,242	373,937	1,620,000	2,892,000	78.5%
4617	Park Shelter	-	-	-	295,000	295,000	0.0%
4617	Park Shelter	-	-	-	200,000	200,000	0.0%
4626	Land Acquisition	960,571	4,975,572	-	-	-	N/A
4629	Sports Complex	20,179	245,669	2,522,230	10,403,000	13,147,000	26.4%
4650	Riverfront Improvements	12,003	128,408	-	-	-	N/A
4697	Drainage Improvements	-	-	-	10,000	-	-100.0%
Capital Outlay Total		1,495,164	5,612,450	5,963,079	16,466,000	20,841,500	26.6%
47 Transfers - Construction Fund (continued)							
4703	Transfer to General	17,190	105,134	501,423	-	100,000	N/A
4725	Transfer to Bond Fund	2,411,671	8,537,922	3,377,500	-	4,672,500	N/A
Transfers Total		2,428,861	8,643,056	3,878,923	-	4,772,500	N/A
CONSTRUCTION EXPENSE TOTAL		\$ 4,180,130	\$ 15,958,471	\$14,403,630	\$ 21,246,000	\$ 25,614,000	20.6%
CONSTRUCTION NET		\$ 7,385,589	\$ 15,238,062	\$23,062,708	\$ (17,098,000)	\$ -	

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2024**

DEPARTMENT: Administration

DIVISION: Construction **TOTAL COST:** \$ 142,870

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:** \$ 3,834,630

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 2024**

DEPARTMENT: Administration

DIVISION: Construction **TOTAL COST:** \$ 330,000

ACCOUNT DESCRIPTION: Streets / Sidewalks **ACCOUNT NUMBER:** 51.90.298.4612

DESCRIPTION OF ITEM OR PROJECT:
This will complete the extension of Barret Blvd. to the new housing development.

PROJECT JUSTIFICATION:
This will enable the developer to build the 300+ houses.

IMPACT ON OPERATING BUDGET:

DIVISION: Construction **TOTAL COST:** \$ 13,147,000

ACCOUNT DESCRIPTION: Park Improvement **ACCOUNT NUMBER:** 51-90-298-4628

DESCRIPTION OF ITEM OR PROJECT:
Phase 1 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.



**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2024**

DEPARTMENT: Administration

DIVISION: Construction **TOTAL COST:** \$ 2,892,000

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. This budget will cover the initial construction with the balance coming in fiscal 2025.

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.

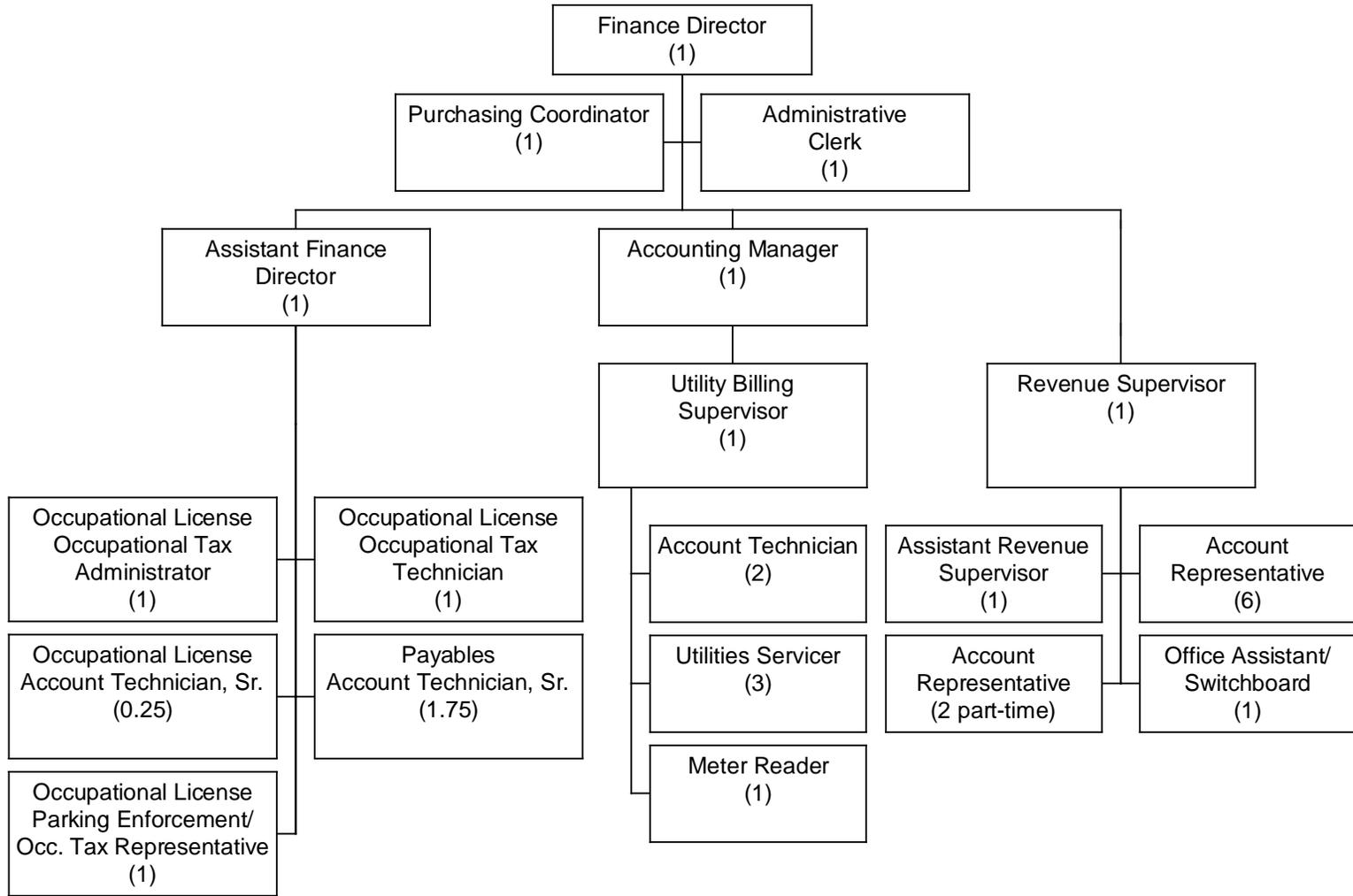


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CITY OF HENDERSON, KY
COMMUNITY DEVELOPMENT BLOCK GRANT FUND BUDGET
FOR FISCAL 2024

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3760	CDBG Revenue	\$ 250,999	\$ 347,556	\$ 817,414	\$ 784,000	\$ 680,000	-13.3%
Other Revenue Total		250,999	347,556	817,414	784,000	680,000	-13.3%
CDBG REVENUE TOTAL		\$ 250,999	\$ 347,556	\$ 817,414	\$ 784,000	\$ 680,000	-13.3%
EXPENSE							
Department 10 - Administration Division 017 - Community Development							
48 Community Development							
4830	Relocation	\$ -	\$ 2,602	\$ 1,539	\$ 3,000	\$ 6,000	100.0%
4840	Rehabilitation -CDBG	69,730	235,521	100,145	366,996	351,900	-4.1%
4860	Grant Administration	42,632	51,187	50,567	51,187	50,570	-1.2%
4890	Public Facilities	60,000	-	-	-	-	N/A
4890	Sidewalks	-	-	22,212	110,957	143,150	29.0%
4890	World Changers	-	-	-	-	-	N/A
4894	Public Services	78,637	38,391	37,925	38,390	37,930	-1.2%
4894	COVID Assistance	-	19,855	177,788	213,470	90,450	-57.6%
Community Development Total		250,999	347,556	390,176	784,000	680,000	-13.3%
CDBG EXPENSE TOTAL		\$ 250,999	\$ 347,556	\$ 390,176	\$ 784,000	\$ 680,000	-13.3%
CDBG NET		\$ -	\$ -	\$ 427,238	\$ -	\$ -	

FINANCE DEPARTMENT



CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2024

Key Area	Responsibility	Objectives/Performance Standards
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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 2024

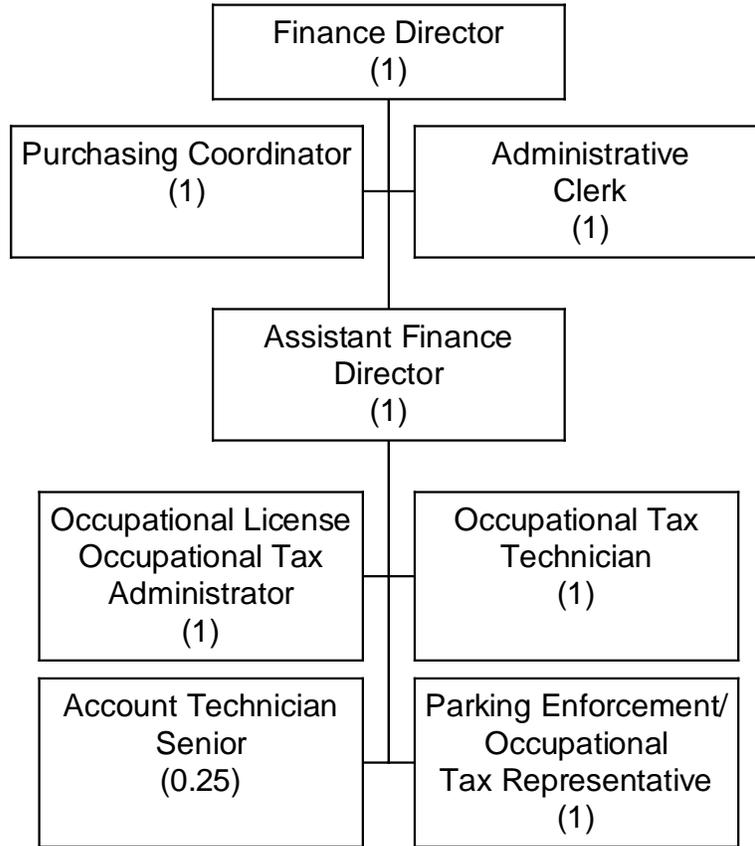
Key Area	Responsibility	Objectives/Performance Standards
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Administrative	Finance	1. Complete the FY 2023 audit in a Comprehensive Annual Financial Report (CAFR) format and receive a "Certificate of Achievement" for financial reporting for the twenty-fifth consecutive year from the Governmental Finance Officers Association during the year.
		2. Complete the FY 2024 Budget in the required format and receive a "Distinguished Budget Presentation Award" for the fifteenth consecutive year from the Governmental Finance Officers Association during the year.
		3. Work with the Public Information Officer to complete the 2023 Popular Annual Financial Report for the 7th 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 payroll processes more efficient.

**CITY OF HENDERSON, KY
 Improve Customer Service
 FOR FISCAL YEAR 2024**

Key Area	Responsibility	Objectives/Performance Standards
Administrative	Finance	1. Continue to work with the three utilities with the installation of the electronic meter reading devices. 2. Study the possibility of increasing the number of due dates. Rather than four residential due dates, we would like to double or even triple that number which would even out the work load, improve phone service and traffic in the collections office.

FINANCE DEPARTMENT ADMINISTRATION



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

Duties:

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

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2024**

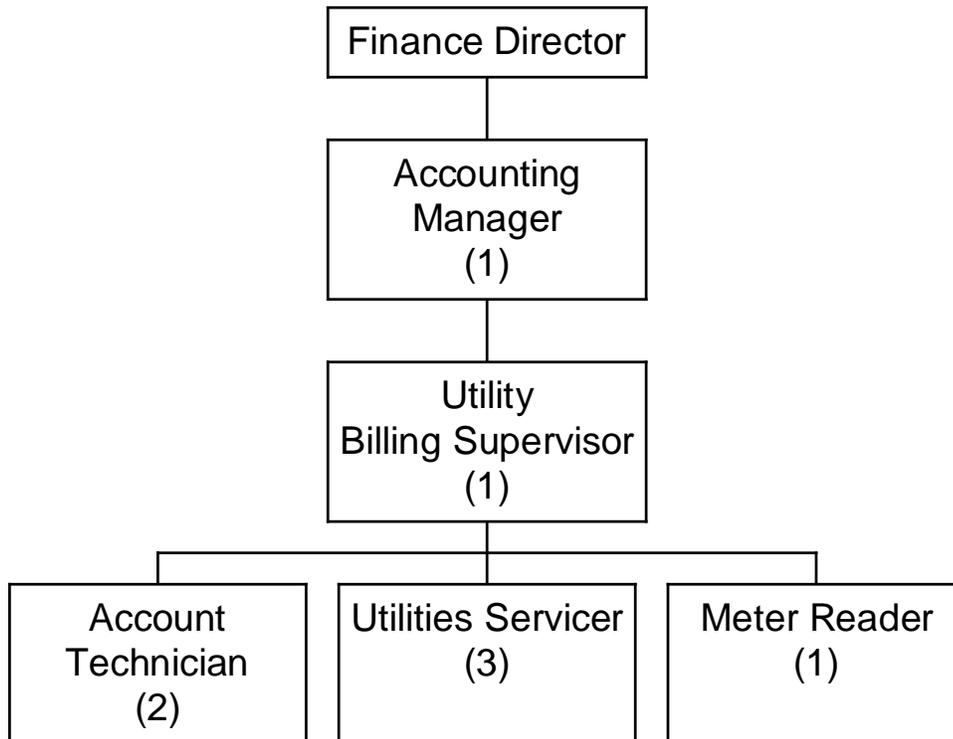
Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 15 - Finance							
Division 121 - Finance Administration							
41 Personnel Services							
4101	Salaries - Supervision	\$ 174,328	\$ 184,805	\$ 201,741	\$ 223,410	\$ 239,710	7.3%
4102	Salaries - Clerical	130,123	142,782	161,551	223,340	291,190	30.4%
4104	Salaries - Overtime	29,310	29,711	42,621	32,680	950	-97.1%
4106	FICA	20,053	21,419	27,739	29,730	32,980	10.9%
4107	Medicare	4,690	5,009	6,321	6,960	7,720	10.9%
4108	Life Insurance	252	248	293	280	330	17.9%
4109	Health Insurance	94,500	94,140	120,540	127,920	157,080	22.8%
4110	Other Insurance	602	593	701	750	900	20.0%
4111	Workers Compensation	785	657	733	1,360	1,490	9.6%
4112	Employee Assist. Prgm	93	93	111	120	140	16.7%
4115	Unemploy. Insurance	461	619	237	760	790	3.9%
4116	Employee Pension	80,778	96,256	120,702	128,440	124,130	-3.4%
Personnel Services Total		535,975	576,332	727,925	775,750	857,410	10.5%
42 Supplies							
4201	Fuel	187	700	1,464	1,250	2,100	68.0%
4203	Office Supplies	8,126	9,837	9,984	10,000	9,010	-9.9%
4208	Postage	9,692	11,544	12,593	11,000	12,600	14.5%
4211	Periodicals & Supple.	292	307	322	330	340	3.0%
Supplies Total		18,297	22,388	24,363	22,580	24,050	6.5%
43 Maintenance & Repairs							
4301	Vehicle Repair	1,313	67	604	750	750	0.0%
4302	Office Equip. Repair	752	3,434	1,307	800	950	18.8%
Maintenance & Repairs Total		2,065	3,501	1,911	1,550	1,700	9.7%
44 Services							
4401	Telephone	2,958	3,096	3,365	3,240	3,370	4.0%
4402	Medical Exams	-	336	-	100	100	0.0%
4403	Assoc. Dues/Subscript.	595	675	725	850	850	0.0%
4405	Travel & Training	521	3,728	4,872	3,650	3,950	8.2%
4408	Legal Advertising	1,000	1,357	593	2,000	1,500	-25.0%
4415	Special Services	2,588	4,179	3,265	1,200	1,200	0.0%
4417	Printing and Reprod.	3,703	4,707	5,156	5,800	5,500	-5.2%
4442	Trust Fees	5,493	22,574	22,795	16,000	22,800	42.5%
4522	Audit Expense	21,562	24,313	24,172	24,400	32,800	34.4%
Services Total		38,420	64,965	64,943	57,240	72,070	25.9%
45 Sundry Charges							
4501	Insurance Expense	3,145	5,361	5,612	5,900	6,170	4.6%
4503	Bad Debt Expense	6,929	16,854	17,219	-	-	N/A
Sundry Charge Total		10,074	22,215	22,831	5,900	6,170	4.6%
Total Finance Administration		\$ 604,831	\$ 689,401	\$ 841,973	\$ 863,020	\$ 961,400	11.4%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Finance DIVISION: Finance Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of Quarterly Payroll Forms	\$ 2,650
		Mailing of Licenses	2,550
		Mailing of Net Profit Forms	2,120
		Mailing of Late Notices for Payroll Tax	1,880
		Mailing of Monthly Payroll Forms	1,450
		Mailing of Misc. Finance Admin.	800
		Mailing of Pension Checks and Notices	630
		Mailing of Bid Packets	520
		Total	\$ 12,600
4211	Periodicals and Supplements	Governmental Accounting Standards Board Subscription	\$ 300
		Reference Manuals	40
		Total	\$ 340
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	300
		Print Licenses	400
		Total	\$ 5,500

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 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 15 - Finance							
Division 123 - Accounting							
41 Personnel Services							
4101	Salaries - Supervision	\$ 113,909	\$ 115,041	\$ 133,124	\$ 135,240	\$ 139,760	3.3%
4102	Salaries - Clerical	72,856	72,433	77,819	76,680	82,360	7.4%
4103	Salaries - Operational	234,230	226,219	186,159	258,000	174,650	-32.3%
4104	Salaries - Overtime	11,069	6,815	2,545	12,180	13,380	9.9%
4106	FICA	25,690	25,046	23,867	29,890	25,430	-14.9%
4107	Medicare	6,008	5,858	5,582	7,000	5,950	-15.0%
4108	Life Insurance	482	464	400	470	340	-27.7%
4109	Health Insurance	185,970	171,532	144,114	216,480	162,150	-25.1%
4110	Other Insurance	1,186	1,109	943	1,270	920	-27.6%
4111	Workers Compensation	2,824	2,170	2,082	8,810	6,200	-29.6%
4112	Employee Assist. Prgm	187	176	152	200	150	-25.0%
4115	Unemploy. Insurance	498	701	200	770	610	-20.8%
4116	Employee Pension	104,530	111,291	106,829	129,160	95,730	-25.9%
Personnel Services Total		759,439	738,855	683,815	876,150	707,630	-19.2%
42 Supplies							
4201	Fuel	8,179	9,148	10,186	23,300	14,640	-37.2%
4202	Minor Tools	376	-	347	400	400	0.0%
4203	Office Supplies	3,071	1,924	2,385	2,400	2,400	0.0%
4207	Clothing Supplies	2,931	2,405	1,625	2,500	1,600	-36.0%
4208	Postage	74,323	83,870	87,380	85,600	91,240	6.6%
4225	Safety Supplies	423	-	315	430	400	-7.0%
Supplies Total		89,303	97,347	102,238	114,630	110,680	-3.4%
43 Maintenance & Repairs							
4301	Vehicle Repair	2,512	3,056	4,308	4,000	4,000	0.0%
4302	Office Equip. Repair	10,198	7,737	22,697	10,000	12,250	22.5%
4304	Other Equipment Repair	9,580	4,790	12,408	4,790	6,490	35.5%
Maintenance & Repairs Total		22,290	15,583	39,413	18,790	22,740	21.0%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2024**

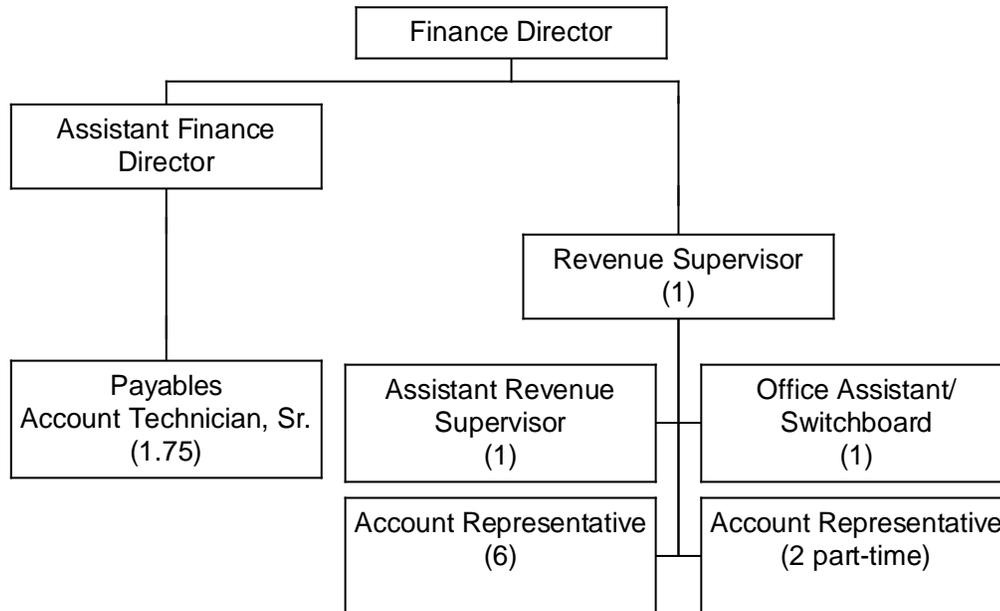
Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Division 123 - Accounting (continued)							
44 Services							
4401	Telephone	\$ 1,590	\$ 3,704	\$ 5,415	\$ 3,230	\$ 5,430	68.1%
4402	Medical Exams	103	103	277	100	100	0.0%
4403	Assoc. Dues/Subscript.	50	-	-	-	-	N/A
4405	Travel & Training	-	-	-	1,000	1,000	0.0%
4414	Clothing / Cleaning	800	650	500	800	500	-37.5%
4415	Special Services	156	4,023	403	450	450	0.0%
4417	Printing and Reprod.	7,952	3,989	4,446	4,200	4,450	6.0%
4418	Contractual Services	34,449	28,991	236,074	29,900	343,970	1050.4%
4419	Professional Services	530	780	530	570	570	0.0%
Services Total		45,630	42,240	247,645	40,250	356,470	785.6%
45 Sundry Charges							
4501	Insurance Expense	7,535	8,654	13,039	9,530	8,850	-7.1%
Sundry Charge Total		7,535	8,654	13,039	9,530	8,850	-7.1%
46 Capital Outlay							
4601	Motor Vehicles	-	-	-	24,000	-	-100.0%
Capital Outlay Total		-	-	-	24,000	-	-100.0%
Total Accounting		\$ 924,197	\$ 902,679	\$ 1,086,150	\$ 1,083,350	\$ 1,206,370	11.4%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Finance DIVISION: Accounting

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of Utility Statements	\$ 75,600
		Mailing of Cut-off Notices	13,200
		Mailing of Final Utility Bills	1,790
		Mailing of Miscellaneous Utility Items	650
		Total	\$ 91,240
4302	Office Equipment Repair	ITRON Maintenance	\$ 11,500
		Other	750
		Total	\$ 12,250
4304	Other Equipment Repair	Water Meter Probe Readers	\$ 5,470
		GPS for vehicles	1,020
		Total	\$ 6,490
4415	Special Services	Other	\$ 450
4417	Printing	Printed forms (cutoff notices, handouts, other forms)	\$ 4,450
4418	Contractual Services	Contractor for reading meters @ \$1.70 per meter	\$ 306,000
		Fee for Printing Utility Bills -- 12 cents x 15,000 x 12	21,600
		Temetra Portal for meter reading	9,800
		Website Monthly Fee -- \$350 x 12	4,200
		Website Fee -- 1 cent x 16,200 x 12	1,950
		Other	420
		Total	\$ 343,970
4419	Professional	GFOA Fee for Review of CAFR	\$ 570

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 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 15 - Finance							
Division 125 - Treasury							
41 Personnel Services							
4101	Salaries - Supervision	\$ 50,051	\$ 55,563	\$ 65,896	\$ 63,550	\$ 69,110	8.7%
4102	Salaries - Clerical	283,668	298,590	380,309	316,440	373,120	17.9%
4103	Salaries - Operational	37,654	36,885	34,231	39,670	42,770	7.8%
4104	Salaries - Overtime	18,257	13,027	11,524	25,020	27,210	8.8%
4106	FICA	23,287	23,755	29,066	27,570	31,760	15.2%
4107	Medicare	5,446	5,556	6,798	6,450	7,430	15.2%
4108	Life Insurance	507	526	558	410	410	0.0%
4109	Health Insurance	155,940	169,160	208,116	191,880	197,620	3.0%
4110	Other Insurance	1,080	1,128	1,211	1,130	1,130	0.0%
4111	Workers Compensation	316	246	277	700	810	15.7%
4112	Employee Assist. Prgm	179	180	193	210	210	0.0%
4115	Unemploy. Insurance	383	525	223	710	760	7.0%
4116	Employee Pension	86,377	100,753	121,766	108,830	108,900	0.1%
Personnel Services Total		663,145	705,894	860,168	782,570	861,240	10.1%
42 Supplies							
4203	Office Supplies	10,591	17,077	11,961	10,250	12,000	17.1%
4208	Postage	7,642	8,737	11,250	8,700	11,980	37.7%
4230	Over/Short Account	(127)	617	-	-	-	N/A
Supplies Total		18,106	26,431	23,211	18,950	23,980	26.5%
43 Maintenance & Repairs							
4302	Office Equip. Repair	400	576	590	980	670	-31.6%
Maintenance & Repairs Total		400	576	590	980	670	-31.6%
44 Services							
4401	Telephone	2,489	2,420	2,658	2,600	2,710	4.2%
4402	Medical Exams	205	112	-	100	100	0.0%
4403	Assoc. Dues/Subscript.	127	146	-	150	-	-100.0%
4405	Travel & Training	-	3,052	480	2,000	1,500	-25.0%
4408	Legal Advertising	-	-	1,746	2,000	2,000	0.0%
4415	Special Services	213	405	886	900	900	0.0%
4417	Printing and Reprod.	585	2,690	3,030	1,400	2,700	92.9%
4418	Contractual Services	10,493	11,269	1,406	3,000	2,500	-16.7%
4419	Professional Services	40,000	40,000	40,000	40,000	40,000	0.0%
4443-01	Debit Card - Utilities	25,470	32,533	50,587	27,050	51,000	88.5%
Services Total		79,582	92,627	100,793	79,200	103,410	30.6%
46 Capital Outlay							
4607	Office Furniture	-	66,000	-	-	-	N/A
Capital Outlay Total		-	66,000	-	-	-	N/A
Total Treasury		\$ 761,233	\$ 891,528	\$ 984,762	\$ 881,700	\$ 989,300	12.2%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Finance DIVISION: Treasury

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4208	Postage	Mailing of 11,300 Property Tax Bills	\$ 6,780
		Mailing of 5,000 Payable Checks per year	3,000
		Mailing of 2,000 Miscellaneous Collection Items	1,200
		Mailing of 1,500 Delinquent Property Tax Notices	900
		Other	100
		Total	\$ 11,980
4417	Printing and Reproduction	Tax Bills	\$ 1,910
		Copier count	500
		Other	290
		Total	\$ 2,700
4418	Contractual Services	Sliding drawer and tube system on drive up window	\$ 2,500
4419	Professional	Fee for Use of PVA's Property Value Database	\$ 40,000

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
45 Sundry Charges							
4501	Insurance Expense	76,404	(62,234)	43,113	45,280	47,430	4.7%
Sundry Charge Total		76,404	(62,234)	43,113	45,280	47,430	4.7%
47 Transfers							
4711	Reserve for Conting.	\$ 58,170	\$ 127,867	\$ 49,016	\$ 56,630	\$ 59,760	5.5%
Transfers Total		58,170	127,867	49,016	56,630	59,760	5.5%
Total Non-departmental		<u>\$ 1,654,822</u>	<u>\$ 1,783,817</u>	<u>\$ 1,850,374</u>	<u>\$ 1,766,660</u>	<u>\$ 1,950,590</u>	10.4%
Division 599 - Transfers							
47 Transfers							
4701	Transfer to PWI	\$ 754,000	\$ 1,035,000	\$ 1,143,000	\$ 1,428,000	\$ 1,410,000	-1.3%
4702	To HART	424,246	-	235,000	537,000	556,000	3.5%
4707	To Construction	1,245,000	-	506,000	943,000	941,000	-0.2%
4714	To Emerg. Commun.	203,000	428,000	836,000	852,000	676,000	-20.7%
4716	To Police/Fire Pension	332,000	304,000	315,000	327,000	333,000	1.8%
4717	To Civil Service Pension	78,000	69,000	69,000	79,000	74,000	-6.3%
4719	To Cemetery	107,000	164,000	204,000	257,000	288,000	12.1%
4725	To Bond Fund	1,393,000	2,513,000	1,068,000	1,067,000	1,061,000	-0.6%
Total Transfers		4,536,246	4,513,000	4,376,000	5,490,000	5,339,000	-2.8%
Total Transfers		<u>\$ 4,536,246</u>	<u>\$ 4,513,000</u>	<u>\$ 4,376,000</u>	<u>\$ 5,490,000</u>	<u>\$ 5,339,000</u>	-2.8%

**CITY OF HENDERSON, KY
CIVIL SERVICE PENSION FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 4	\$ 6	\$ 33	\$ -	\$ -	N/A
3717	Contri. Sanit. Employee	2,394	2,509	2,668	3,000	3,000	0.0%
3723	Income Match Sanit.	2,394	2,509	2,668	3,000	3,000	0.0%
3724	Tax Revenue	86	1	-	-	-	N/A
3799	Unclassified	-	72	-	-	-	N/A
Other Revenue Total		4,878	5,097	5,369	6,000	6,000	0.0%
38 Transfer Miscellaneous							
3851	Transfer from General	78,000	69,000	69,000	79,000	74,000	-6.3%
Transfers Miscellaneous Total		78,000	69,000	69,000	79,000	74,000	-6.3%
CIVIL SERVICE REVENUE TOTAL		\$ 82,878	\$ 74,097	\$ 74,369	\$ 85,000	\$ 80,000	-5.9%
EXPENSE							
Services							
4419	Professional Services	\$ -	\$ -	\$ 3,393	\$ 4,000	\$ -	-100.0%
Services Total		-	-	3,393	4,000	-	-100.0%
45 Sundry Charge							
4538	Pension Benefits	73,089	69,966	64,831	69,000	71,300	3.3%
4540	Funeral Expense	-	100	-	300	300	0.0%
4543	Health Insurance Benefit	8,170	6,610	5,634	11,700	8,400	-28.2%
Sundry Charge Total		81,259	76,676	70,465	81,000	80,000	-1.2%
CIVIL SERVICE EXPENSE TOTAL		\$ 81,259	\$ 76,676	\$ 73,858	\$ 85,000	\$ 80,000	-5.9%
CIVIL SERVICE NET		\$ 1,619	\$ (2,579)	\$ 511	\$ -	\$ -	

CITY OF HENDERSON, KY
POLICE & FIRE PENSION FUND BUDGET
FOR FISCAL 2024

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 4	\$ 8	\$ 39	\$ -	\$ -	N/A
3724	Tax Revenue	343	30	-	-	-	N/A
Other Revenue Total		347	38	39	-	-	N/A
38 Transfer Miscellaneous							
3851	Transfer from General	332,000	304,000	315,000	327,000	333,000	1.8%
Transfers Miscellaneous Total		332,000	304,000	315,000	327,000	333,000	1.8%
POLICE & FIRE REVENUE TOTAL		\$ 332,347	\$ 304,038	\$ 315,039	\$ 327,000	\$ 333,000	1.8%
EXPENSE							
Services							
4419	Professional Services	\$ -	\$ -	\$ 3,816	\$ 5,000	\$ -	-100.0%
Services Total		-	-	3,816	5,000	-	-100.0%
45 Sundry Charge							
4538	Pension Benefits	293,443	275,732	278,204	278,200	292,200	5.0%
4540	Funeral Expense	200	100	-	500	500	0.0%
4543	Health Insurance Benefit	39,770	28,102	32,736	43,300	40,300	-6.9%
Sundry Charge Total		333,413	303,934	310,940	322,000	333,000	3.4%
POLICE & FIRE EXPENSE TOTAL		\$ 333,413	\$ 303,934	\$ 314,756	\$ 327,000	\$ 333,000	1.8%
POLICE & FIRE NET		\$ (1,066)	\$ 104	\$ 283	\$ -	\$ -	

**CITY OF HENDERSON, KY
BOND FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 489	\$ 1,542	\$ 2,495	\$ -	\$ -	N/A
3724	Property Tax Revenue	89	1	-	-	-	N/A
3794	HMPL Contributions	-	167,572	863,895	864,000	1,302,900	50.8%
3797	HWU Contribution	749,785	755,962	981,505	1,406,500	1,012,600	-28.0%
3799	Unclassified	14,017	-	-	-	-	N/A
Other Revenue Total		764,380	925,077	1,847,895	2,270,500	2,315,500	2.0%
38 Transfer							
3851	Transfer from General	1,393,000	2,513,000	1,068,000	1,067,000	1,061,000	-0.6%
3852	Transfer from Gas	179,251	179,898	181,770	180,000	182,000	1.1%
3860	Transfer from Constr.	2,411,671	8,537,922	3,377,500	2,952,500	4,672,500	58.3%
3862	Transfer from Sanitation	104,219	97,855	98,873	105,000	99,000	-5.7%
Transfer Total		4,088,141	11,328,675	4,726,143	4,304,500	6,014,500	39.7%
BOND FUND REVENUE TOTAL		\$ 4,852,521	\$ 12,253,752	\$ 6,574,038	\$ 6,575,000	\$ 8,330,000	26.7%

EXPENSE

45 Interest							
4502	Interest Series 2010B	\$ 24,879	\$ 6,642	\$ -	\$ -	\$ -	N/A
4502	Interest Series 2011	48,842	25,806	-	-	-	N/A
4502	Interest Series 2012	180,208	5,100	-	-	-	N/A
4502	Interest Series 2013	154,775	145,575	136,175	136,200	127,400	-6.5%
4502	Interest Series 2014	179,225	172,125	164,875	164,900	157,100	-4.7%
4502	Interest Series 2015A	184,733	177,983	171,083	171,100	164,100	-4.1%
4502	Interest Series 2015B	21,169	18,319	15,019	15,100	11,700	-22.5%
4502	Interest Series 2015C	28,125	25,825	23,475	23,500	21,100	-10.2%
4502	Interest Series 2016A	38,350	37,225	35,725	35,800	34,200	-4.5%
4502	Interest Series 2016B	120,850	110,700	100,400	100,400	89,900	-10.5%
4502	Interest Series 2017A	83,850	79,950	76,050	76,100	72,000	-5.4%
4502	Interest Series 2017B	49,425	42,525	35,400	35,400	28,100	-20.6%
4502	Interest Series 2017C	45,750	34,950	29,550	29,600	23,900	-19.3%
4502	Interest Series 2020A	87,358	183,675	171,975	172,000	160,000	-7.0%
4502	Interest Series 2021A	-	95,584	148,813	148,900	133,000	-10.7%
4502	Interest Series 2021B	-	167,573	528,000	528,000	506,300	-4.1%
4502	Interest Series 2022A	-	-	271,360	272,000	364,600	34.0%
4502	Interest Series 2023A	-	-	335,895	336,000	796,600	137.1%
Interest Total		1,247,539	1,329,557	2,243,795	2,245,000	2,690,000	19.8%

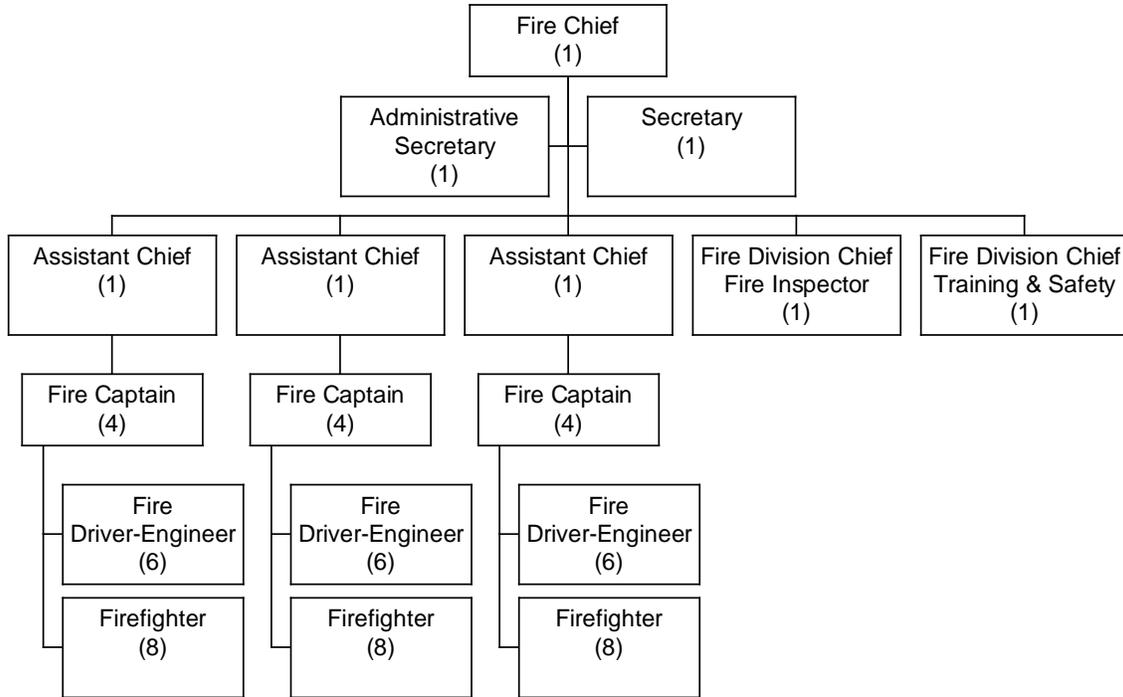
**CITY OF HENDERSON, KY
BOND FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Bond Fund (continued)							
45 Principal							
4582	Bonds Series 2010B	\$ 330,000	\$ 595,000	\$ -	\$ -	\$ -	N/A
4584	Bonds Series 2011	95,000	1,290,000	-	-	-	N/A
4585	Bonds Series 2012	470,000	6,065,000	-	-	-	N/A
4586	Bonds Series 2013	455,000	465,000	475,000	475,000	485,000	2.1%
4587	Bonds Series 2014	350,000	360,000	365,000	365,000	375,000	2.7%
4588	Bonds Series 2015A	335,000	340,000	350,000	350,000	355,000	1.4%
4588	Bonds Series 2015B	160,000	165,000	165,000	165,000	170,000	3.0%
4588	Bonds Series 2015C	115,000	115,000	120,000	120,000	125,000	4.2%
4589	Bonds Series 2016A	75,000	75,000	80,000	80,000	80,000	0.0%
4589	Bonds Series 2016B	505,000	510,000	520,000	520,000	530,000	1.9%
4590	Bonds Series 2017A	130,000	130,000	135,000	135,000	140,000	3.7%
4590	Bonds Series 2017B	225,000	235,000	240,000	240,000	250,000	4.2%
4590	Bonds Series 2017C	360,000	180,000	190,000	190,000	190,000	0.0%
4591	Bonds Series 2020A	-	385,000	395,000	395,000	405,000	2.5%
4580	Bonds Series 2021A	-	15,000	445,000	445,000	460,000	3.4%
4580	Bonds Series 2021B	-	-	425,000	425,000	445,000	4.7%
4576	Bonds Series 2022A	-	-	425,000	425,000	330,000	-22.4%
4575	Bonds Series 2023A	-	-	-	-	1,300,000	N/A
Principal Total		3,605,000	10,925,000	4,330,000	4,330,000	5,640,000	30.3%
BOND FUND EXPENSE TOTAL		\$ 4,852,539	\$ 12,254,557	\$ 6,573,795	\$ 6,575,000	\$ 8,330,000	26.7%
BOND FUND NET		\$ (18)	\$ (805)	\$ 243	\$ -	\$ -	

CITY OF HENDERSON, KY
TOURISM COMMISSION FUND BUDGET
FOR FISCAL 2024

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 9	\$ 15	\$ -	\$ -	\$ -	N/A
3140	Transient Room Tax	154,108	193,893	218,786	230,000	265,000	15.2%
Other Revenue Total		154,117	193,908	218,786	230,000	265,000	15.2%
TOURISM REVENUE TOTAL		\$ 154,117	\$ 193,908	\$ 218,786	\$ 230,000	\$ 265,000	15.2%
EXPENSE							
47 Transfers							
4514	Transfer to Tourism	\$ 154,117	\$ 193,908	\$ 218,786	\$ 230,000	\$ 265,000	15.2%
Total Transfers		154,117	193,908	218,786	230,000	265,000	15.2%
TOURISM EXPENSE TOTAL		\$ 154,117	\$ 193,908	\$ 218,786	\$ 230,000	\$ 265,000	15.2%
TOURISM NET		\$ -					

FIRE DEPARTMENT



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

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2024

Key Area	Responsibility	Objectives/Performance Standards
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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, this purchase would remove all 1999 apparatus from service. Another factor is the effects of high demand and the large increase in materials and freight of materials. The expected increase is forecast at 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. The last goal in this section is to replace staff vehicles that are aging, non all weather/all terrain capable, and our current fleet does not allow us to separate our contaminated gear/equipment from the passenger compartment area. □</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 we are currently about 60% from obtaining this goal. Firefighter Decon and gear transportation are the areas of this initiative we are focusing on currently thus the main focus of needing to replace staff vehicles. We have also added the required number of trainers to each shift to provide PEER Fitness trainers to each shift to assist with firefighter physical fitness in which we hope to take to the next level this year. PEER support and dealing with the mental health emergency's is also a continued priority in our industry and city. This is an area that we need to focus on due to lack of reliable resources in our area to deal with true PTSD conditions.</p>
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CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2024

Key Area	Responsibility	Objectives/Performance Standards
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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 and knowledge; 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 and knowledge 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 as we saw during the Big Rivers incident with OSHA. □</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. Rewarding those who assume added responsibilities, proper education, purchasing of 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>
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CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2024

Key Area	Responsibility	Objectives/Performance Standards
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Facilities & Services	Fire	<p>5. Focus on the planning, development, and growth of our fire department through fire station design/construction and fire station locations in our city. We must also start to look at the future with the increase in growth our city is seeing and the potential for additional stations and or units in the next 10 years. With current fire station planning moving forward our goal would be to start construction on our new Fire Station 1 / HQ this year; this is a project that is much needed and time sensitive.</p> <p>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. Dealing with inspections to follow state requirements and NFPA requirements we feel it is imperative that the city looks at hiring part time inspectors to assist with compliancy this would also eliminate potential liability placed on the city. This is also accomplished by in implementation of new guidance and ordinances. Company level preplanning is also a priority as it places more eyes on life safety initiatives in our city as well as improving our response capabilities. 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.</p> <p>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.</p>
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**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 20 - Fire							
Division 232 - Fire							
41 Personnel Services							
4101	Salaries - Supervision	\$ 94,772	\$ 106,631	\$ 147,744	\$ 105,740	\$ 113,370	7.2%
4102	Salaries - Clerical	96,056	86,398	95,266	92,530	99,570	7.6%
4103	Salaries - Operational	2,114,968	2,205,143	2,424,490	2,287,840	2,543,080	11.2%
4104	Salaries - Overtime	1,252,839	1,401,845	1,589,918	1,210,500	1,446,660	19.5%
4106	FICA	5,860	5,217	5,662	5,740	6,180	7.7%
4107	Medicare	50,228	53,521	59,727	53,610	60,940	13.7%
4108	Life Insurance	2,879	2,855	2,835	2,610	2,610	0.0%
4109	Health Insurance	1,030,363	1,048,780	1,124,878	1,220,160	1,256,620	3.0%
4110	Other Insurance	6,902	6,864	6,832	7,130	7,130	0.0%
4111	Workers Compensation	59,623	55,471	57,616	116,110	131,640	13.4%
4112	Employee Assist. Prgm	1,077	1,088	1,100	1,110	1,110	0.0%
4115	Unemployment Ins.	4,058	6,005	2,061	7,690	8,120	5.6%
4116	Employee Pension	23,290	28,179	34,502	24,790	23,240	-6.3%
4119	Police & Fire Pension	1,372,261	1,645,009	2,038,225	1,787,260	1,792,650	0.3%
Personnel Services Total		6,115,176	6,653,006	7,590,856	6,922,820	7,492,920	8.2%
42 Supplies							
4201	Fuel	27,639	41,863	57,062	97,340	71,330	-26.7%
4202	Minor Tools	19,888	46,778	20,000	20,000	25,600	28.0%
4203	Office Supplies	4,586	5,002	4,250	4,250	4,250	0.0%
4204	Cleaning Supplies	6,101	7,585	7,600	8,000	8,000	0.0%
4205	Medical & Drug Supply	9,957	8,747	25,000	27,780	17,280	-37.8%
4207	Clothing Supplies	86,508	94,078	95,000	95,000	111,800	17.7%
4208	Postage	319	673	650	700	700	0.0%
4209	Educational Supplies	6,155	7,472	12,500	6,200	10,000	61.3%
4211	Periodicals & Supple.	1,626	1,363	1,600	1,600	1,800	12.5%
4212	Mechanical Supplies	722	729	2,000	2,500	2,800	12.0%
4214	Chemical Supplies	5,677	2,671	5,500	5,500	6,750	22.7%
4228	Dive Rescue	5,329	5,821	5,000	5,000	10,000	100.0%
4229	Miscellaneous Supplies	1,902	3,712	7,300	7,500	7,500	0.0%
Supplies Total		176,409	226,494	243,462	281,370	277,810	-1.3%
43 Maintenance & Repairs							
4301	Vehicle Repair	114,236	117,992	98,000	95,000	95,000	0.0%
4302	Office Equip. Repair	599	565	750	750	750	0.0%
4303	Instr. & Appar. Repair	12,430	21,947	44,000	43,700	28,700	-34.3%
4304	Other Equipment Repair	-	-	-	-	2,340	N/A
4305	Heating / A.C. Repair	-	-	-	1,200	1,200	0.0%
4306	Building Repair & Maint.	27,301	40,630	31,000	32,000	32,000	0.0%
4307	Other Structures Repair	381	1,000	3,000	16,000	3,000	-81.3%
4308	Machines Tools Repair	1,923	460	4,000	4,500	4,500	0.0%
4309	Radios Repair	2,285	2,106	5,400	6,000	6,500	8.3%
4312	Walks, Drives, Fences	110	241	800	900	900	0.0%
Maintenance & Repairs Total		159,265	184,941	186,950	200,050	174,890	-12.6%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Division 232 - Fire (continued)							
44 Services							
4401	Telephone	\$ 13,303	\$ 13,764	\$ 12,000	\$ 17,500	\$ 17,500	0.0%
4402	Medical Exams	34,664	1,561	2,000	2,000	2,000	0.0%
4403	Assoc. Dues/Subscript.	2,911	2,957	3,500	4,000	4,000	0.0%
4405	Travel & Training	24,435	49,654	38,000	36,000	38,000	5.6%
4408	Legal Advertising	-	-	-	100	100	0.0%
4409	Electric-Purchased	825	852	850	900	900	0.0%
4414	Clothing / Cleaning	8,520	8,603	9,000	9,000	9,000	0.0%
4415	Special Services	1,082	2,027	2,700	2,750	2,750	0.0%
4417	Printing and Reprod.	90	54	90	100	100	0.0%
4418	Contractual Services	8,447	15,004	11,000	14,900	17,350	16.4%
4419	Professional Services	3,750	3,750	11,000	7,500	7,500	0.0%
Services Total		98,027	98,226	90,140	94,750	99,200	4.7%
45 Sundry Charges							
4501	Insurance Expense	52,220	67,825	65,325	71,860	65,850	-8.4%
Sundry Charge Total		52,220	67,825	65,325	71,860	65,850	-8.4%
46 Capital Outlay							
4601	Motor Vehicles	-	141,916	817,295	1,437,000	110,000	-92.3%
4605	Machinery & Tools	-	-	30,000	41,000	-	-100.0%
4608	Instrument/Apparatus	331,955	370	-	-	-	N/A
Capital Outlay Total		331,955	142,286	847,295	1,478,000	110,000	-92.6%
Total Fire		\$ 6,933,052	\$ 7,372,778	\$ 9,024,028	\$ 9,048,850	\$ 8,220,670	-9.2%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Fire DIVISION: Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Ventilation Fans, Ventilation Saw	\$ 7,600
		Fire Hose, Appliances	7,000
		Nozzles (replacing older TFT with Elkhart)	5,000
		Personal Gas Detectors (CO)	2,000
		Other	4,000
		Total	\$ 25,600
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
		Basic Life Support Drugs (Narcan, Epi, ASA)	1,500
		Fire Station First Aid Supplies	500
		Total	\$ 17,280
4207	Clothing Supplies	Bunker Gear & Boots	\$ 63,000
		Uniforms	37,000
		Helmets, Shields and Fronts	3,600
		Nomex Hoods	3,500
		Firefighting Gloves	2,200
		Gear repairs	2,500
		Total	\$ 111,800

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Fire DIVISION: Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4209	Educational Supplies	Fire Prevention Materials (hats, stickers, AV Equip, Costumes)	\$ 3,500
		EMT Manuals	2,500
		Firefighting Essentials Manuals	2,000
		Fire Officer's Manuals	1,000
		Other	1,000
		Total	\$ 10,000
4211	Periodicals and Supplements	NFPA	\$ 1,400
		Fire Rescue Subscription	100
		Other	300
		Total	\$ 1,800
4212	Mechanical Supplies	Equipment Batteries	\$ 2,000
		Thermal Imager Batteries	600
		Other	200
		Total	\$ 2,800
4214	Chemical Supplies	Firefighting Foam (30 Pals)	\$ 4,000
		Oil Dry (100 bags)	1,500
		Service Fire Extinguishers	1,000
		Other	250
		Total	\$ 6,750
4228	Dive Rescue	Replace a Dry Suit	\$ 7,100
		Annual Service and Maintenance	2,000
		Boat Supplies	250
		Other	650
		Total	\$ 10,000
4229	Miscellaneous Supplies	Department Promotional Items for Community Events	\$ 2,000
		Promotional / Retirement Ceremonies	1,250
		Water & sport drinks for trucks (300 Cases-12 packs)	1,250
		Miscellaneous Kitchen and Station Supplies	1,000
		Other	2,000
		Total	\$ 7,500

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Fire DIVISION: Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
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
4303	Instrument & Apparatus Repair	Hose Testing	\$ 5,000
		Blackline Monitor Calibration Gas	5,000
		SCBA Flow Test (\$90 per pack)	4,800
		Extrication Tool Annual Preventative Maintenance & Repairs	3,500
		Ladder Testing	2,500
		Pump Testing (\$250 per truck)	2,250
		Breathing Air Annual Service Contract	2,000
		Sensit Monitors and Testing	1,800
		NFPA Maintenance and Testing of Compressor/Cascade System	1,250
		Other	600
		Total	\$ 28,700
4307	Other Structure Repairs	Maintenance of Training Ground Structures (Repair Training Props)	\$ 2,200
		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 and Purchase	\$ 5,000
		Batteries, Clips and Holders	750
		Other	750
		Total	\$ 6,500
4312	Walks Drive & Fences	Landscaping (mulch and bush replacement)	\$ 200
		Fertilizer and Weed Killer	200
		Ice Melt	400
		Other	100
		Total	\$ 900

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Fire DIVISION: Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4402	Medical Exams	NFPA Annual Physicals	\$ 2,000
4403	Association Dues & Meetings	International Association of Fire Chiefs	\$ 1,250
		International Fire Investigator	900
		Hosting Association Dinners (GRFF, Chief's Association)	500
		NFPA Chief Membership	300
		Greenriver FF association	100
		Kentucky FF association	100
		Kentucky Fire Chiefs Assoc.	100
		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	\$ 11,300
		Entrance Exam and Exam Grading	1,100
		Psychological Testing	3,600
		Blackline Monitor Monitoring Service	1,350
		Total	\$ 17,350
4419	Professional Services	Medical Direction	\$ 7,500

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2024**

DEPARTMENT: Fire

DIVISION: Fire

TOTAL COST: \$ 60,000

ACCOUNT DESCRIPTION: Vehicles

ACCOUNT NUMBER: 10.20.232.4601

DESCRIPTION OF ITEM OR PROJECT:

Purchase a new administrative vehicle

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

A new vehicle will reduce the repair and maintenance costs.

DIVISION: Fire

TOTAL COST: \$ 50,000

ACCOUNT DESCRIPTION: Vehicles

ACCOUNT NUMBER: 10.20.232.4601

DESCRIPTION OF ITEM OR PROJECT:

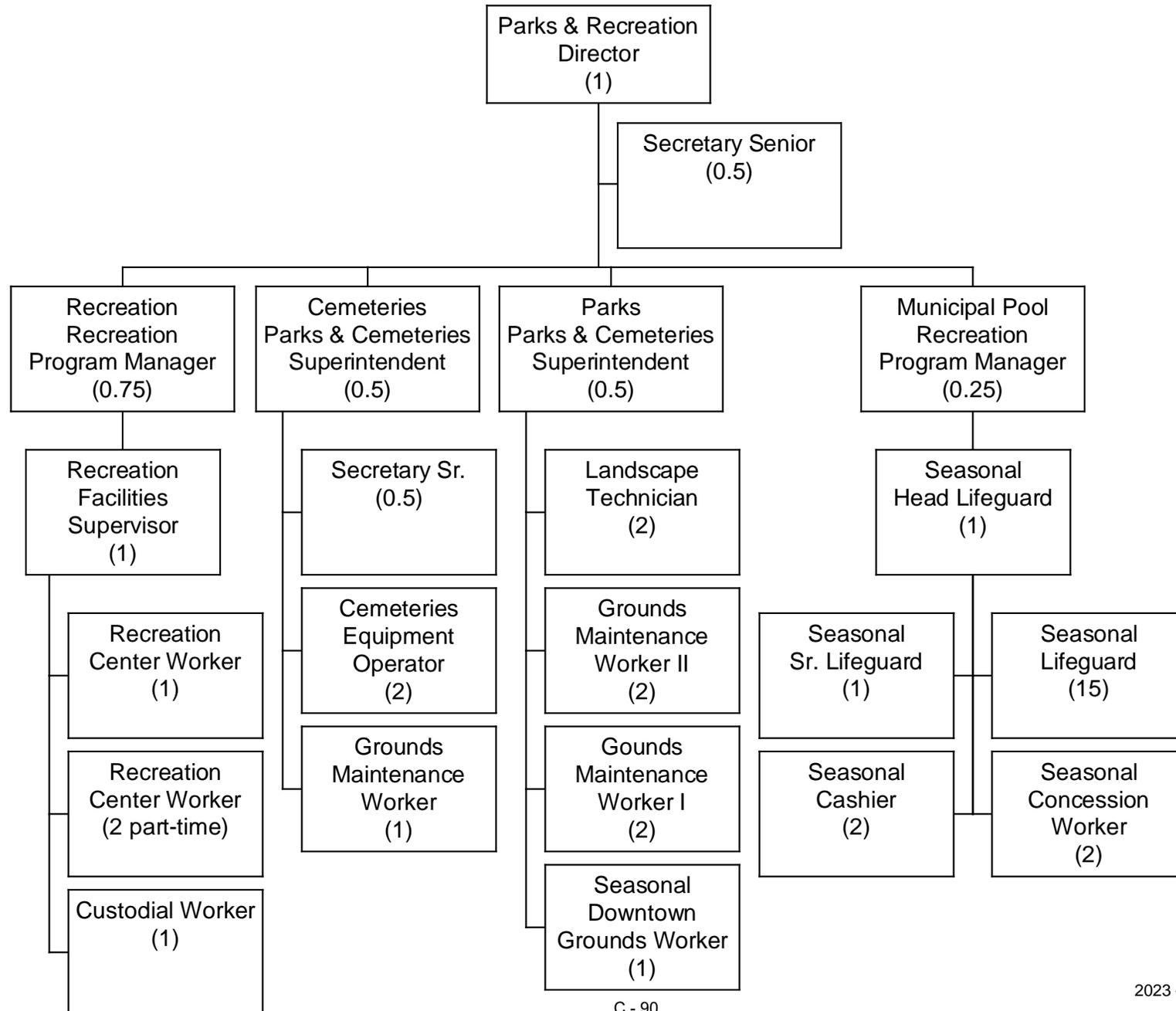
Purchase a new staff vehicle

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

A new vehicle will reduce the repair and maintenance costs.

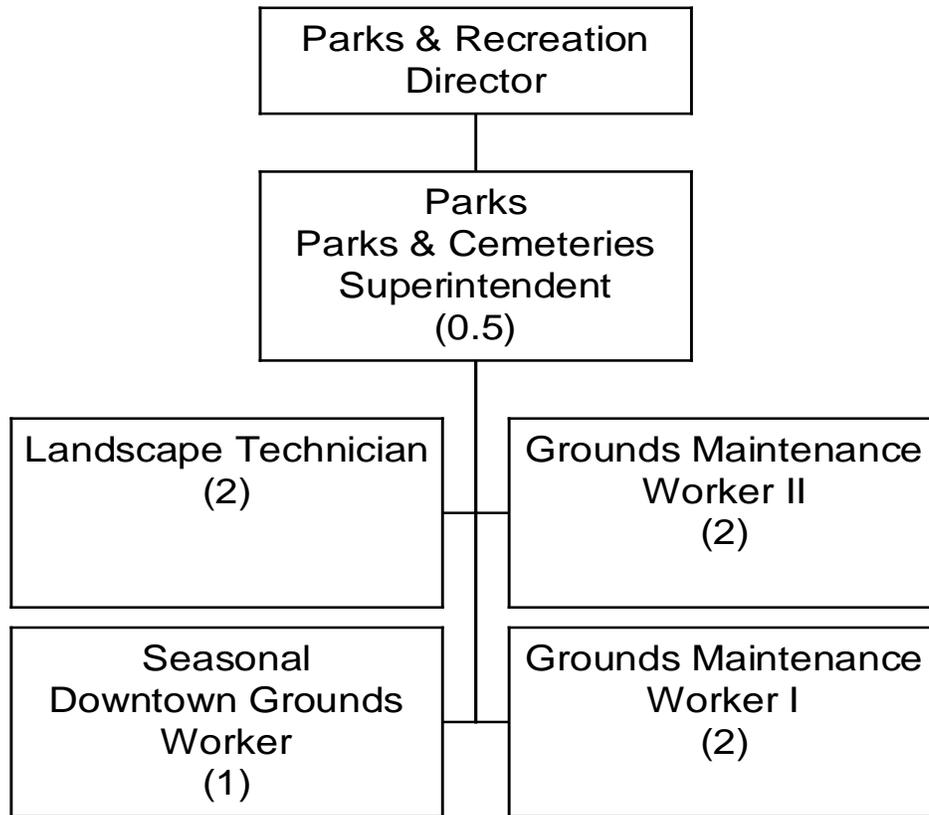
PARKS & RECREATION DEPARTMENT



CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2024

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 29th 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.

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 35 - Parks & Recreation							
Division 451 - Parks							
41 Personnel Services							
4101	Salaries - Supervision	\$ 33,125	\$ 20,701	\$ 29,971	\$ 28,960	\$ 31,490	8.7%
4103	Salaries - Operational	190,993	163,758	167,657	204,160	216,550	6.1%
4104	Salaries - Overtime	11,540	9,484	8,796	14,540	14,530	-0.1%
4106	FICA	14,293	11,534	12,256	15,360	16,280	6.0%
4107	Medicare	3,343	2,698	2,866	3,600	3,810	5.8%
4108	Life Insurance	297	252	253	280	280	0.0%
4109	Health Insurance	112,075	96,531	100,518	127,920	131,750	3.0%
4110	Other Insurance	746	602	605	750	750	0.0%
4111	Workers Compensation	3,486	2,093	2,342	7,650	8,120	6.1%
4112	Employee Assist. Prgm	115	99	102	120	120	0.0%
4115	Unemploy. Insurance	232	280	88	400	390	-2.5%
4116	Employee Pension	57,043	56,571	53,402	66,350	61,290	-7.6%
Personnel Services Total		427,288	364,603	378,858	470,090	485,360	3.2%
42 Supplies							
4201	Fuel	8,080	10,280	13,730	22,290	17,170	-23.0%
4202	Minor Tools	1,751	1,409	1,800	1,300	1,500	15.4%
4203	Office Supplies	50	17	50	50	50	0.0%
4204	Cleaning Supplies	2,123	1,143	1,300	1,300	1,300	0.0%
4205	Medical & Drug Supply	600	326	600	700	900	28.6%
4206	Botanical Supplies	9,036	6,426	6,000	7,000	6,000	-14.3%
4207	Clothing Supplies	2,965	3,029	4,000	3,000	3,000	0.0%
4208	Postage	86	53	60	30	30	0.0%
4214	Chemical Supplies	778	1,828	700	750	750	0.0%
Supplies Total		25,469	24,511	28,240	36,420	30,700	-15.7%
43 Maintenance & Repairs							
4301	Vehicle Repair	15,918	20,592	18,000	16,000	18,000	12.5%
4304	Other Equipment Repair	2,824	4,956	6,000	7,000	7,520	7.4%
4306	Building Repair & Maint.	65,018	3,673	18,000	20,000	40,000	100.0%
4307	Other Structures Repair	154,126	824,010	150,000	153,000	137,500	-10.1%
4312	Walks Drives Fences	5,102	-	4,000	4,000	4,000	0.0%
4313	Recreational Equipment	4,896	5,184	7,000	4,500	5,500	22.2%
Maintenance & Repairs Total		247,884	858,415	203,000	204,500	212,520	3.9%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Division 451 - Parks (continued)							
44 Services							
4401	Telephone	\$ 2,323	\$ 3,073	\$ 4,000	\$ 2,400	\$ 4,000	66.7%
4402	Medical Exams	205	112	-	-	-	N/A
4403	Assoc. Dues/Subscript.	-	-	-	50	100	100.0%
4405	Travel & Training	-	30	20	50	50	0.0%
4414	Clothing / Cleaning	650	405	800	700	600	-14.3%
4415	Special Services	1,466	6,714	4,000	4,000	4,000	0.0%
4417	Printing and Reprod.	6,633	4,927	4,000	5,000	9,500	90.0%
4418	Contractual Services	172,370	211,115	235,000	239,500	266,200	11.1%
4424	Equipment Rental	4,984	1,346	2,149	2,000	2,000	0.0%
Services Total		188,631	227,722	249,969	253,700	286,450	12.9%
45 Sundry Charges							
4501	Insurance Expense	14,808	17,011	17,011	18,720	18,450	-1.4%
Sundry Charge Total		14,808	17,011	17,011	18,720	18,450	-1.4%
46 Capital Outlay							
4601	Vehicles	-	-	-	25,000	-	-100.0%
4605	Machinery & Tools	-	-	-	-	23,000	N/A
Capital Outlay Total		-	-	-	25,000	23,000	-8.0%
Total Parks		<u>\$ 904,080</u>	<u>\$ 1,492,262</u>	<u>\$ 877,078</u>	<u>\$ 1,008,430</u>	<u>\$ 1,056,480</u>	<u>4.8%</u>

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Parks & Recreation DIVISION: Parks

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Minor tools: rakes, shovels, etc.	\$ 1,500
4205	Medical & Drug Supply	Safety supplies	\$ 500
		Heat related supplies	400
		Total	\$ 900
4304	Other Equipment Repairs	Repairs of shelters, playgrounds, etc.	\$ 6,500
		GPS for vehicles	1,020
		Total	\$ 7,520
4306	Building Maintenance	Denton Shelter repairs	\$ 20,000
		Annual maintenance on various park buildings	15,000
		Painting and sealing	5,000
		Total	\$ 40,000
4307	Other Structures	Repairs at the water feature	\$ 10,000
		Replace one water fountain	7,500
		Other	120,000
		Total	\$ 137,500
4312	Walks and Drives	Clean and Seal Riverwalk Entrance	\$ 4,000
4403	Association Dues and Subscrip	Provide Forestry Resource Materials	\$ 100
4415	Special Services	Christmas in the Park	\$ 3,500
		Move Bleachers	500
		Total	\$ 4,000
4417	Printing and Reproductions	Park Sign Replacement	\$ 9,000
		Historic Sign Replacement	500
		Total	\$ 9,500
4418	Contractual Services	Mowing Park Properties	\$ 226,500
		Downtown beautification maintenance	18,200
		Tree Removal/Trimming	16,000
		Emerald Ash Bore Treatments	2,500
		Chemical Lawn Care City Building	3,000
		Total	\$ 266,200

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2024**

DEPARTMENT: Parks

DIVISION: Parks **TOTAL COST:** \$ 23,000

ACCOUNT DESCRIPTION: Machinery & Tools **ACCOUNT NUMBER:** 10.35.451.4605

DESCRIPTION OF ITEM OR PROJECT:
Purchase a new utility vehicle. The new vehicle will be operated year around and outfitted so that during the winter months it can be used for snow and ice removal along the riverwalk and park sidewalks

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 2024**

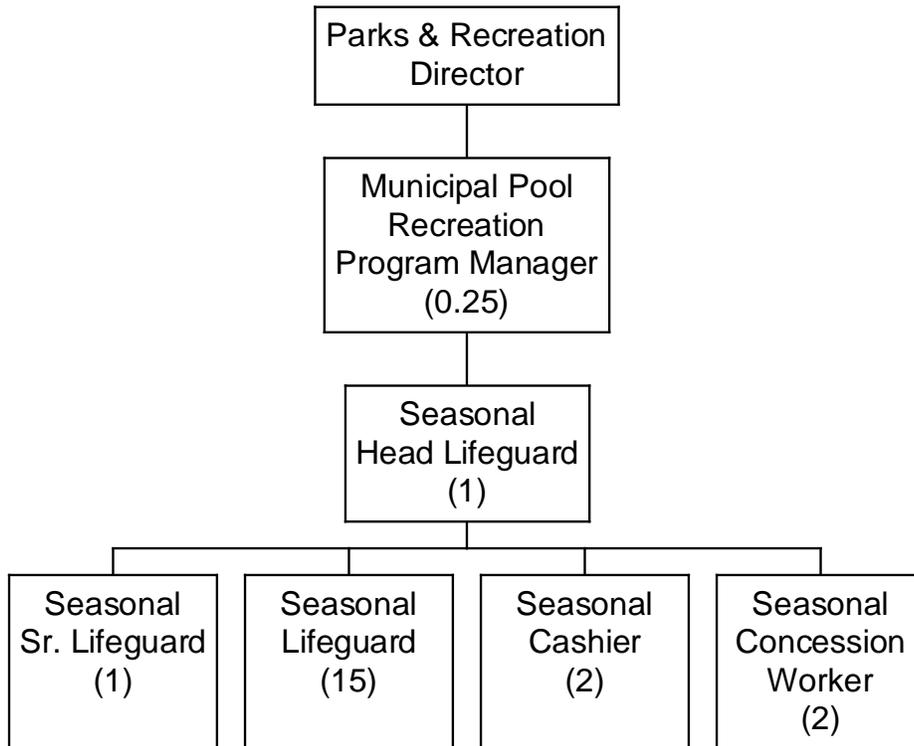
Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 35 - Parks & Recreation							
Division 452 - Golf							
42 Supplies							
4201	Fuel	\$ 81	\$ 126	\$ 997	\$ 180	\$ 1,250	594.4%
Supplies Total		81	126	997	180	1,250	594.4%
43 Maintenance & Repairs							
4305	Heating / A.C. Repair	4,128	5,969	-	-	-	N/A
4306	Building Repair & Maint.	1,983	-	2,000	2,000	1,000	-50.0%
4307	Other Structures Repair	1,038	-	2,000	2,000	1,000	-50.0%
Maintenance & Repairs Total		7,149	5,969	4,000	4,000	2,000	-50.0%
44 Services							
4401	Telephone	120	22	120	-	20	N/A
4418	Contractual Services	2,240	31,980	8,000	8,000	2,000	-75.0%
4424	Equipment Rental	7,680	-	-	-	-	N/A
Services Total		10,040	32,002	8,120	8,000	2,020	-74.8%
45 Sundry Charges							
4501	Insurance Expense	3,436	3,849	3,849	4,240	3,740	-11.8%
Sundry Charge Total		3,436	3,849	3,849	4,240	3,740	-11.8%
Total Golf		\$ 20,706	\$ 41,946	\$ 16,966	\$ 16,420	\$ 9,010	-45.1%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Parks & Recreation DIVISION: Golf

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	Mowing of the old Municipal Golf Course	\$ 2,000

PARKS & RECREATION DEPARTMENT MUNICIPAL POOL



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

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 35 - Parks & Recreation							
Division 454 - Municipal Pool							
41 Personnel Services							
4101	Salaries - Supervision	\$ 17,381	\$ 18,135	\$ 21,525	\$ 22,320	\$ 14,150	-36.6%
4104	Salaries - Overtime	132	4,340	1,152	1,650	1,650	0.0%
4105	Salaries - Other	7,988	60,587	71,630	77,780	77,780	0.0%
4106	FICA	1,567	5,135	6,111	6,310	5,810	-7.9%
4107	Medicare	366	1,201	1,387	1,480	1,360	-8.1%
4108	Life Insurance	12	12	13	20	20	0.0%
4109	Health Insurance	4,500	4,620	5,412	5,330	5,070	-4.9%
4110	Other Insurance	29	29	32	40	30	-25.0%
4111	Workers Compensation	213	704	679	3,190	2,940	-7.8%
4112	Employee Assist. Prgm	4	4	6	10	10	0.0%
4115	Unemploy. Insurance	6	83	82	170	140	-17.6%
4116	Employee Pension	4,207	4,886	5,767	6,430	3,690	-42.6%
Personnel Services Total		36,405	99,736	113,796	124,730	112,650	-9.7%
42 Supplies							
4202	Minor Tools	127	94	130	130	200	53.8%
4203	Office Supplies	196	99	200	200	150	-25.0%
4204	Cleaning Supplies	404	451	500	500	500	0.0%
4205	Medical & Drug Supply	341	151	200	300	300	0.0%
4207	Clothing Supplies	577	879	1,000	1,000	1,000	0.0%
4208	Postage	-	-	3	20	10	-50.0%
4209	Educational Supplies	-	-	-	50	20	-60.0%
4214	Chemical Supplies	4,616	9,865	12,000	8,000	10,000	25.0%
4221	Athletic Recreat. Supply	404	606	400	100	400	300.0%
4222	Concessions	1,555	8,531	5,000	6,000	5,000	-16.7%
Supplies Total		8,220	20,676	19,433	16,300	17,580	7.9%
43 Maintenance & Repairs							
4303	Instr. & Appar. Repair	9,234	-	-	1,000	500	-50.0%
4304	Other Equipment Repair	6,163	4,769	5,000	7,000	6,000	-14.3%
4306	Building Repair & Maint.	4,150	2,265	4,000	4,000	4,000	0.0%
4307	Other Structures Repair	7,489	4,222	2,000	2,000	36,000	1700.0%
4314	Pumps & Motors	16	1,585	7,700	3,500	3,000	-14.3%
Maintenance & Repairs Total		27,052	12,841	18,700	17,500	49,500	182.9%
44 Services							
4401	Telephone	-	-	-	30	20	-33.3%
4405	Travel & Training	166	2,190	2,550	2,550	2,200	-13.7%
4415	Special Services	763	1,411	700	700	1,560	122.9%
4417	Printing and Reproduct.	128	-	100	200	150	-25.0%
Services Total		1,057	3,601	3,350	3,480	3,930	12.9%
45 Sundry Charges							
4501	Insurance Expense	3,934	1,577	1,577	1,740	1,670	-4.0%
Sundry Charge Total		3,934	1,577	1,577	1,740	1,670	-4.0%
Total Municipal Pool		\$ 76,668	\$ 138,431	\$ 156,856	\$ 163,750	\$ 185,330	13.2%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Parks & Recreation DIVISION: Pool

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4303	Inst. & Appar. Repair	Other	\$ 500
4304	Other Equipment	Misc. Maintenance and Repairs	\$ 6,000
4306	Building Repair & Maintenance	Other	\$ 4,000
4307	Other Structure Repair	Misc. Maintenance and Repairs	\$ 3,000
4405	Travel and Training	Lifeguard Training Reimbursement	\$ 1,350
		CPO training	850
		Total	\$ 2,200
4415	Special Services	Permits for Atkinson Park Swimming Pools	\$ 880
		Permit for Downtown Water Feature	550
		Waterslide Permit	80
		Permit for Concessions at Atkinson Pool Complex	50
		Total	\$ 1,560
4417	Printing and Reproduction	Lifeguard equipment	\$ 150

**CITY OF HENDERSON, KY
MAJOR IMPROVEMENT DETAIL INFORMATION
FISCAL YEAR 2024**

DEPARTMENT: Parks

DIVISION: Pool

TOTAL COST: \$ 33,000

ACCOUNT DESCRIPTION: Other Structure Repair

ACCOUNT NUMBER: 10.35.452.4307

DESCRIPTION OF ITEM OR PROJECT:

This is the professional cleaning and painting using epoxy paint. This includes the swimming pool, baby pool, and slide pool This is usually scheduled every 3 years. The Atkinson Pool was last professionally painted in 2015. It was painted by lifeguards while it was closed due to COVID in 2020

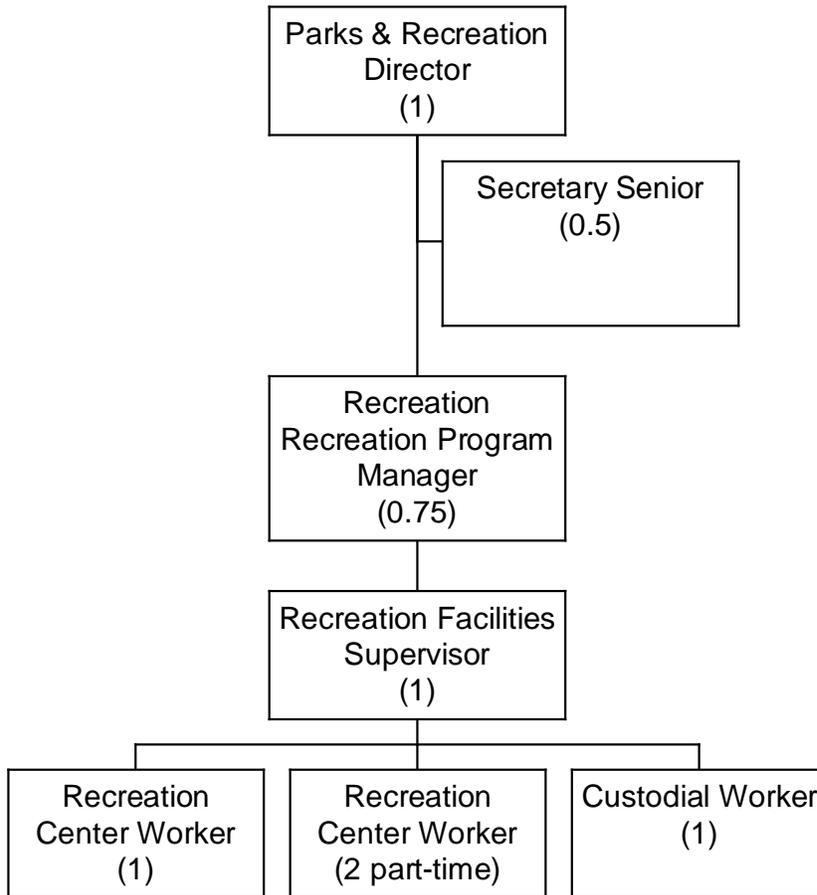
PROJECT JUSTIFICATION:

This cleaning and painting seals and protects the pool surface. The epoxy coating helps reduce the deterioration of the concrete from the chlorinated water. It also creates a smoother and safer surface for swimmers to walk on

IMPACT ON OPERATING BUDGET:

This will help avoid potential injuries by patrons and the associated potential costs of dealing with those injuries.

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 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 35 - Parks & Recreation							
Division 456 - Recreation							
41 Personnel Services							
4101	Salaries - Supervision	\$ 166,580	\$ 175,051	\$ 205,490	\$ 192,040	\$ 178,840	-6.9%
4102	Salaries - Clerical	21,754	22,627	26,860	23,900	18,900	-20.9%
4103	Salaries - Operational	79,892	86,309	106,300	100,410	109,260	8.8%
4104	Salaries - Overtime	209	1,872	3,625	990	1,090	10.1%
4106	FICA	16,016	17,107	20,567	19,680	19,110	-2.9%
4107	Medicare	3,746	4,001	4,810	4,610	4,470	-3.0%
4108	Life Insurance	304	292	334	230	230	0.0%
4109	Health Insurance	102,690	101,232	101,844	104,550	106,410	1.8%
4110	Other Insurance	602	602	644	620	610	-1.6%
4111	Workers Compensation	3,840	2,884	3,081	9,280	9,130	-1.6%
4112	Employee Assist. Prgm	113	95	106	100	100	0.0%
4115	Unemploy. Insurance	358	513	182	510	460	-9.8%
4116	Employee Pension	60,483	70,802	81,811	76,150	63,410	-16.7%
Personnel Services Total		456,587	483,387	555,654	533,070	512,020	-3.9%
42 Supplies							
4201	Fuel	1,397	1,601	2,330	3,860	2,920	-24.4%
4202	Minor Tools	61	35	80	80	60	-25.0%
4203	Office Supplies	2,825	3,476	3,000	3,000	2,750	-8.3%
4204	Cleaning Supplies	3,212	36	1,000	250	1,000	300.0%
4205	Medical & Drug Supply	160	6	75	150	100	-33.3%
4206	Botanical Supplies	-	401	200	-	50	N/A
4207	Clothing Supplies	645	594	800	800	800	0.0%
4208	Postage	154	211	100	180	180	0.0%
4209	Educational Supplies	-	-	100	200	150	-25.0%
4221	Athletic Recreat. Supply	6,128	10,070	9,000	9,650	9,150	-5.2%
Supplies Total		14,582	16,430	16,685	18,170	17,160	-5.6%
43 Maintenance & Repairs							
4301	Vehicle Repair	688	430	1,000	750	2,000	166.7%
4302	Office Equip. Repair	14	13	200	50	30	-40.0%
4304	Other Equipment Repair	181	910	1,300	1,500	2,010	34.0%
4306	Building Repair & Maint.	8,555	4,410	6,000	7,000	18,000	157.1%
4307	Other Structures Repair	1,686	7,517	100	2,000	21,000	950.0%
4313	Recreational Equipment	2,935	3,612	4,650	4,650	4,650	0.0%
Maintenance & Repairs Total		14,059	16,892	13,250	15,950	47,690	199.0%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Division 456 - Recreation (continued)							
44 Services							
4401	Telephone	\$ 1,232	\$ 1,118	\$ 1,200	\$ 1,200	\$ 1,200	0.0%
4403	Assoc. Dues/Subscript.	780	1,000	850	850	870	2.4%
4405	Travel & Training	405	1,696	6,500	4,000	4,000	0.0%
4414	Clothing / Cleaning	100	70	100	100	100	0.0%
4415	Special Services	153	291	200	300	250	-16.7%
4417	Printing and Reprod.	189	233	400	400	300	-25.0%
4418	Contractual Services	-	1,100	-	1,000	500	-50.0%
4419	Henderson Girl's Softball	4,000	4,000	14,000	4,000	4,000	0.0%
4419	Henderson PMCA	-	-	-	4,000	4,000	0.0%
4419	Hend. Recreation Assn.	-	-	-	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%
4419	Pickleball Club	-	-	-	30,000	1,500	-95.0%
Services Total		12,359	15,008	28,750	55,350	26,220	-52.6%
45 Sundry Charges							
4501	Insurance Expense	1,890	3,526	3,526	3,880	3,770	-2.8%
Sundry Charge Total		1,890	3,526	3,526	3,880	3,770	-2.8%
Total Recreation		\$ 499,477	\$ 535,243	\$ 617,865	\$ 626,420	\$ 606,860	-3.1%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Parks & Recreation DIVISION: Recreation

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Other	\$ 2,750
4209	Educational Supplies	Posters, activity books, etc.	\$ 150
4221	Athletic Recreate. Supplies	JFK After-School and Summer Programs	\$ 4,500
		Easter Egg Hunt	1,500
		Movies in the Park	1,000
		Fall Festival	1,000
		Arbor Day	150
		Other	1,000
		Total	\$ 9,150
4304	Other Equipment Repair	Misc. Other Equipment Repair	\$ 1,500
		GPS for vehicles	510
		Total	\$ 2,010
4306	Building Maintenance	JFK Floor replacement - small side	\$ 12,000
		Misc. Other Building Repairs and Maintenance	6,000
		Total	\$ 18,000
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	\$ 470
		KRPS Agency Membership	350
		Warehouse membership	50
		Total	\$ 870
4418	Contractual Services	Move Bleachers	\$ 500
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

**CITY OF HENDERSON, KY
MAJOR IMPROVEMENT DETAIL INFORMATION
FISCAL YEAR 2024**

DEPARTMENT: Parks

DIVISION: Recreation

TOTAL COST: \$ 20,000

ACCOUNT DESCRIPTION: Other Structure Repair

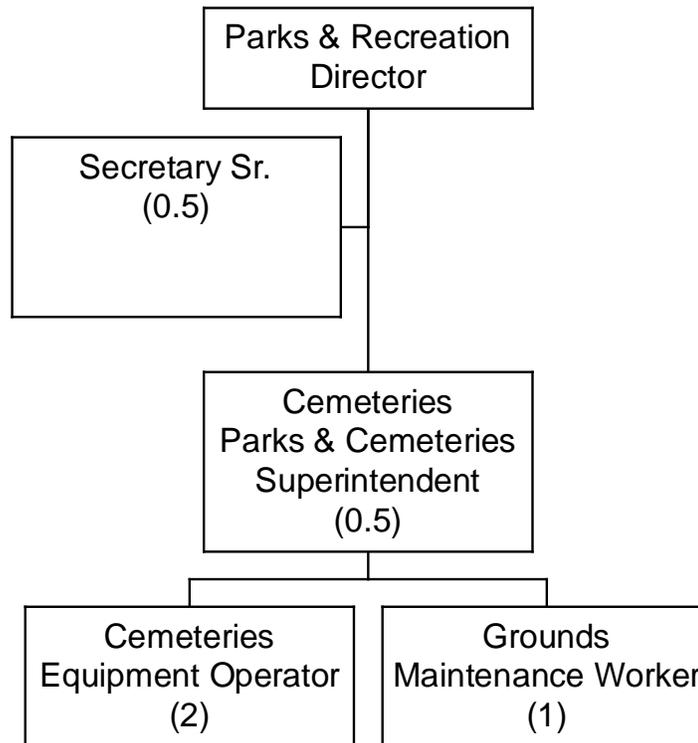
ACCOUNT NUMBER: 10.35.456.4307

DESCRIPTION OF ITEM OR PROJECT:
Repaving of the JFK Recreation Center parking lot.

PROJECT JUSTIFICATION:
The condition of the lot warrants a complete repaving.

IMPACT ON OPERATING BUDGET:
None

PARKS & RECREATION DEPARTMENT CEMETERIES



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

**CITY OF HENDERSON, KY
CEMETERY FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
REVENUE							
36 Sale of Property							
3600	Cemetery Spaces	\$ 113,008	\$ 117,534	\$ 111,022	\$ 110,000	\$ 111,000	0.9%
3605	Grave Openings	170,954	142,253	141,438	144,000	141,600	-1.7%
3610	Other Cemetery Serv.	22,788	29,651	20,460	24,000	24,000	0.0%
3625	Taxable Sales	3,025	1,436	1,330	2,000	1,400	-30.0%
3630	Mausoleum Sales	28,356	25,948	12,749	20,000	20,000	0.0%
Sale of Property Total		338,131	316,822	286,999	300,000	298,000	-0.7%
37 Other Revenue							
3700	Interest Income	56	161	188	-	-	N/A
Other Revenue Total		56	161	188	-	-	N/A
38 Transfer Miscellaneous							
3851	Transfer from General	107,000	164,000	204,000	257,000	288,000	12.1%
Transfers Miscellaneous Total		107,000	164,000	204,000	257,000	288,000	12.1%
CEMETERY REVENUE TOTAL		\$ 445,187	\$ 480,983	\$ 491,187	\$ 557,000	\$ 586,000	5.2%

EXPENSE

Department 35 - Parks & Recreation
Division 453 - Cemetery

41 Personnel Services

4101	Salaries - Supervision	\$ 33,124	\$ 20,326	\$ 29,920	\$ 29,230	\$ 29,520	1.0%
4102	Salaries - Clerical	21,753	22,626	12,548	23,900	18,900	-20.9%
4103	Salaries - Operational	107,383	101,019	102,516	113,370	124,100	9.5%
4104	Salaries - Overtime	6,215	5,314	5,240	5,490	5,490	0.0%
4106	FICA	9,974	8,874	9,013	10,650	11,070	3.9%
4107	Medicare	2,333	2,075	2,108	2,500	2,590	3.6%
4108	Life Insurance	177	156	150	170	170	0.0%
4109	Health Insurance	72,000	60,323	61,227	78,720	81,080	3.0%
4110	Other Insurance	459	373	359	460	460	0.0%
4111	Workers Compensation	2,917	1,851	1,887	6,560	7,070	7.8%
4112	Employee Assist. Prgm	71	62	62	80	80	0.0%
4115	Unemploy. Insurance	209	229	86	280	270	-3.6%
4116	Employee Pension	40,769	40,938	40,245	46,020	41,650	-9.5%
Personnel Services Total		297,384	264,166	265,361	317,430	322,450	1.6%

**CITY OF HENDERSON, KY
CEMETERY FUND BUDGET
FOR FISCAL 2024**

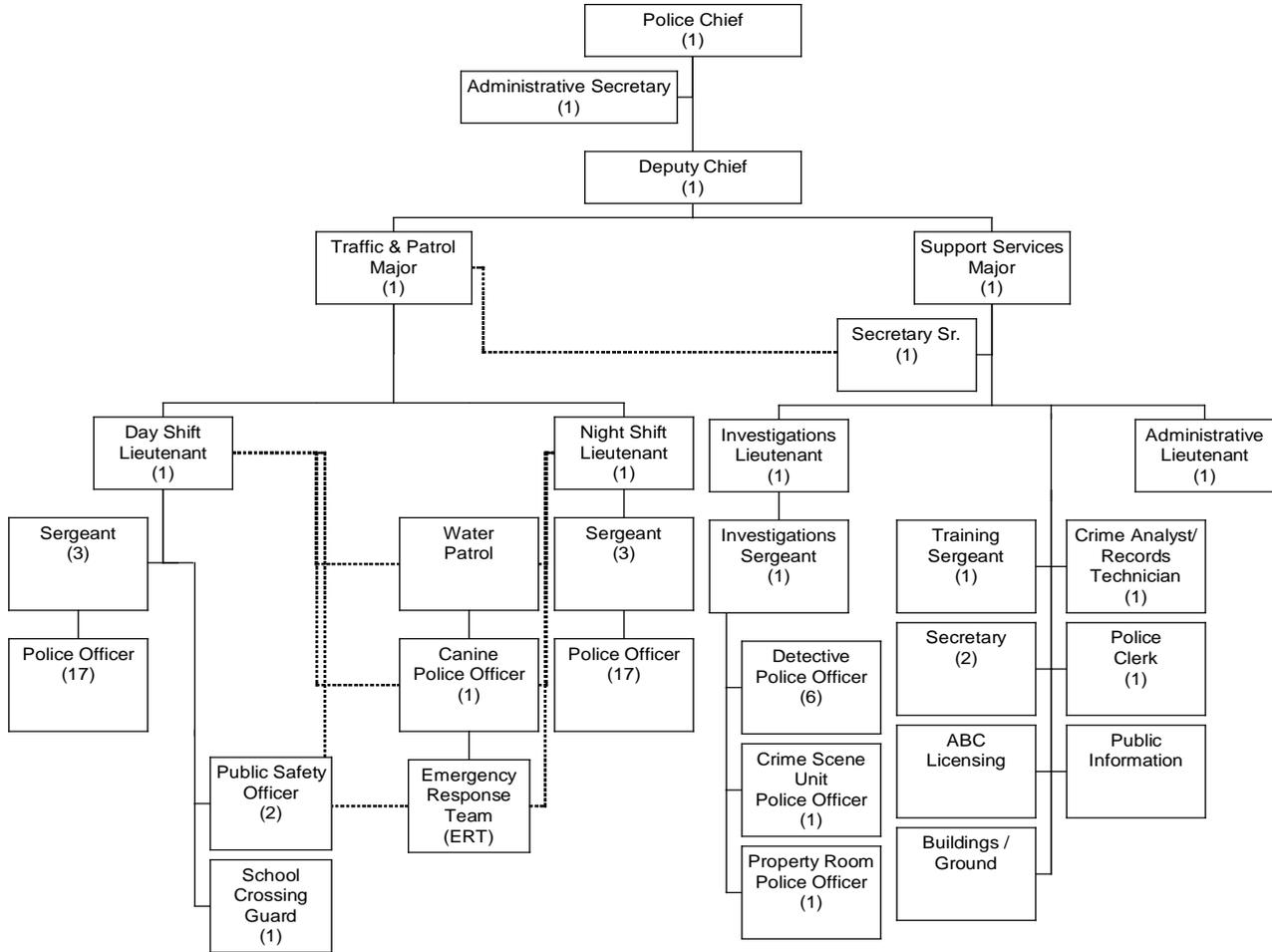
Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Division 453 - Cemetery (continued)							
42 Supplies							
4201	Fuel	\$ 4,753	\$ 4,829	\$ 7,153	\$ 11,820	\$ 8,950	-24.3%
4202	Minor Tools	974	894	800	1,000	1,000	0.0%
4203	Office Supplies	133	154	180	180	175	-2.8%
4204	Cleaning Supplies	212	256	300	300	275	-8.3%
4205	Medical & Drug Supply	55	261	500	250	400	60.0%
4206	Botanical Supplies	338	376	300	400	300	-25.0%
4207	Clothing Supplies	1,676	2,420	2,300	2,000	2,000	0.0%
4208	Postage	17	57	26	20	20	0.0%
4211	Periodicals & Supple.	-	221	50	200	100	-50.0%
4214	Chemical Supplies	203	245	100	200	100	-50.0%
4220	Supplies for Resale	4,585	3,358	4,500	4,500	4,500	0.0%
Supplies Total		12,946	13,071	16,209	20,870	17,820	-14.6%
43 Maintenance & Repairs							
4301	Vehicle Repair	8,380	8,789	15,000	8,000	12,000	50.0%
4304	Other Equipment Repair	510	996	800	3,000	2,680	-10.7%
4306	Building Repair & Maint.	10,628	7,653	4,000	6,000	5,000	-16.7%
4307	Other Structures Repair	4,650	9,095	5,500	6,000	6,000	0.0%
Maintenance & Repairs Total		24,168	26,533	25,300	23,000	25,680	11.7%
44 Services							
4401	Telephone	1,267	1,509	2,300	1,300	3,000	130.8%
4402	Medical Exams	-	103	112	-	-	N/A
4403	Assoc. Dues/Subscript.	175	-	150	150	150	0.0%
4405	Travel & Training	-	111	40	50	50	0.0%
4414	Clothing / Cleaning	350	175	350	350	300	-14.3%
4415	Special Services	2,044	743	800	4,900	4,550	-7.1%
4417	Printing and Reprod.	8	4	-	100	50	-50.0%
4418	Contractual Services	116,403	160,562	173,000	181,200	204,200	12.7%
4522	Audit Expense	1,688	1,903	1,892	1,800	1,900	5.6%
Services Total		121,935	165,110	178,644	189,850	214,200	12.8%
45 Sundry Charges							
4501	Insurance Expense	4,668	5,314	5,315	5,850	5,850	0.0%
Sundry Charges Total		4,668	5,314	5,315	5,850	5,850	0.0%
CEMETERY EXPENSE TOTAL		\$ 461,101	\$ 474,194	\$ 490,829	\$ 557,000	\$ 586,000	5.2%
CEMETERY NET		\$ (15,914)	\$ 6,789	\$ 358	\$ -	\$ -	

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Parks & Recreation DIVISION: Cemetery

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals & Supplies	The Gleaner	\$ 100
4306	Building Repair and Maintenance	Other	\$ 5,000
4403	Association Dues/Subscription	Kentucky Cemetery Association	\$ 150
4415	Special Services	Funeral Home Fees for 6 Indigent Burials	\$ 3,200
		Concrete Boxes for 5 Indigent Burials	1,200
		Other	150
		Total	\$ 4,550
4417	Printing and Reproduction	Other	\$ 50
4418	Contractual Services	Mowing Contract	\$ 191,700
		Cemetery Software Support with Mapping Module (payment 2 of 3	10,000
		Cemetery Software Support	1,500
		Tree and Limb Removal of Hazardous Trees	1,000
		Total	\$ 204,200

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 2024

Key Area	Responsibility	Objectives/Performance Standards
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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 2024

Key Area	Responsibility	Objectives/Performance Standards
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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 neighborhood patrols, implementing "Lock It Or Lose It" campaign to provide community awareness and reduce thefts.
		3. Continue to identify traffic enforcement needs to help reduce speeding, aggressive driving, and distracted driving violations which result in traffic collisions. The Traffic Safety Officer continues to provide assistance with non-enforcement calls to assist the community, and allows officers to respond to emergency/enforcement related calls for service.

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2024

Key Area	Responsibility	Objectives/Performance Standards
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Quality of Life	Police	1. Schedule and conduct classes of the Police Academy program, including Spanish speaking classes for community inclusion, and to enhance community-police relations.
		2. Continue the upgrading of equipment to improve officer safety and efficiency, with a strong emphasis placed on additional elevated training of officers.
		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 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 40 - Police							
Division 231 - Police							
41 Personnel Services							
4101	Salaries - Supervision	\$ 345,969	\$ 362,736	\$ 236,954	\$ 362,540	\$ 394,190	8.7%
4102	Salaries - Clerical	186,193	193,619	222,564	237,170	261,200	10.1%
4103	Salaries - Operational	2,836,034	2,837,422	3,161,358	3,200,970	3,334,260	4.2%
4104	Salaries - Overtime	238,729	386,658	506,267	516,500	586,830	13.6%
4105	Salaries - Other	10,596	18,268	10,070	9,090	9,370	3.1%
4106	FICA	21,631	24,027	25,348	26,480	28,610	8.0%
4107	Medicare	51,268	53,733	58,415	62,740	66,490	6.0%
4108	Life Insurance	3,004	2,924	2,955	2,900	2,690	-7.2%
4109	Health Insurance	1,063,082	1,011,219	1,005,783	1,397,280	1,398,490	0.1%
4110	Other Insurance	7,055	6,835	6,972	7,940	7,360	-7.3%
4111	Workers Compensation	54,627	48,738	53,678	94,080	99,180	5.4%
4112	Employee Assist. Prgm	1,126	1,118	1,141	1,270	1,180	-7.1%
4115	Unemploy. Insurance	4,221	5,986	2,021	2,120	6,740	217.9%
4116	Employee Pension	90,259	118,618	116,522	111,950	105,500	-5.8%
4119	Police & Fire Pension	1,221,910	1,351,821	1,621,703	1,933,670	1,864,080	-3.6%
Personnel Services Total		6,135,704	6,423,722	7,031,750	7,966,700	8,166,170	2.5%
42 Supplies							
4201	Fuel	92,876	131,351	208,612	268,660	251,590	-6.4%
4202	Minor Tools	451	428	500	500	500	0.0%
4203	Office Supplies	6,983	13,773	12,550	11,000	12,000	9.1%
4204	Cleaning Supplies	345	199	400	400	400	0.0%
4207	Clothing Supplies	62,898	62,933	73,200	62,500	62,500	0.0%
4208	Postage	1,004	2,435	900	1,500	1,500	0.0%
4209	Educational Supplies	2,384	1,823	600	2,000	2,000	0.0%
4210	Photographic Supplies	261	575	500	500	500	0.0%
4211	Periodicals & Supple.	1,747	1,641	900	800	900	12.5%
4216	Ammunition/Tasers	38,863	45,805	102,000	90,230	41,500	-54.0%
4225	Safety Supplies	37,599	43,406	2,800	3,000	5,100	70.0%
4229	Miscell. Supplies	6,418	12,100	7,000	35,300	18,300	-48.2%
Supplies Total		251,829	316,469	409,962	476,390	396,790	-16.7%
43 Maintenance & Repairs							
4301	Vehicle Repair	125,136	146,989	102,000	90,000	84,180	-6.5%
4302	Office Equip. Repair	50,045	54,760	59,500	55,000	59,500	8.2%
4303	Instr. & Appar. Repair	3,467	804	1,400	1,600	1,600	0.0%
4304	Other Equipment Repair	-	-	-	-	3,910	N/A
4306	Building Repair & Maint.	41,444	25,046	25,000	25,000	25,000	0.0%
4307	Other Structures Repair	1,834	4,393	10,000	3,500	6,000	71.4%
4309	Radios Repair	812	2,863	2,800	2,500	2,500	0.0%
Maintenance & Repairs Total		222,738	234,855	200,700	177,600	182,690	2.9%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Division 231 - Police (continued)							
44 Services							
4401	Telephone	\$ 50,013	\$ 55,570	\$ 49,900	\$ 60,000	\$ 60,000	0.0%
4402	Medical Exams	2,822	1,082	-	-	-	N/A
4403	Assoc. Dues/Subscript.	4,748	4,019	6,300	7,500	7,820	4.3%
4405	Travel & Training	44,448	45,167	44,000	40,000	59,900	49.8%
4414	Clothing / Cleaning	23,212	20,963	24,000	24,000	24,000	0.0%
4415	Special Services	789	1,067	-	-	-	N/A
4417	Printing and Reprod.	12,366	14,484	19,500	16,800	18,600	10.7%
4418	Contractual Services	185,655	101,429	28,200	226,500	268,400	18.5%
4419	Professional Services	315	-	7,200	7,500	7,500	0.0%
4481	Henderson Co. Attorney	5,500	5,500	5,500	5,500	5,500	0.0%
Services Total		329,868	249,281	184,600	387,800	451,720	16.5%
45 Sundry Charge							
4501	Insurance Expense	109,958	142,218	142,218	156,440	148,470	-5.1%
Sundry Charge Total		109,958	142,218	142,218	156,440	148,470	-5.1%
46 Capital Outlay							
4601	Motor Vehicles	449,895	1,940	151,000	182,000	130,800	-28.1%
4605	Machinery & Tools	-	-	-	51,000	-	-100.0%
4608	Instrument/Apparatus	-	-	50,200	52,000	-	-100.0%
Capital Outlay Total		449,895	1,940	201,200	285,000	130,800	-54.1%
Total Police		<u>\$ 7,499,992</u>	<u>\$ 7,368,485</u>	<u>\$ 8,170,430</u>	<u>\$ 9,449,930</u>	<u>\$ 9,476,640</u>	<u>0.3%</u>

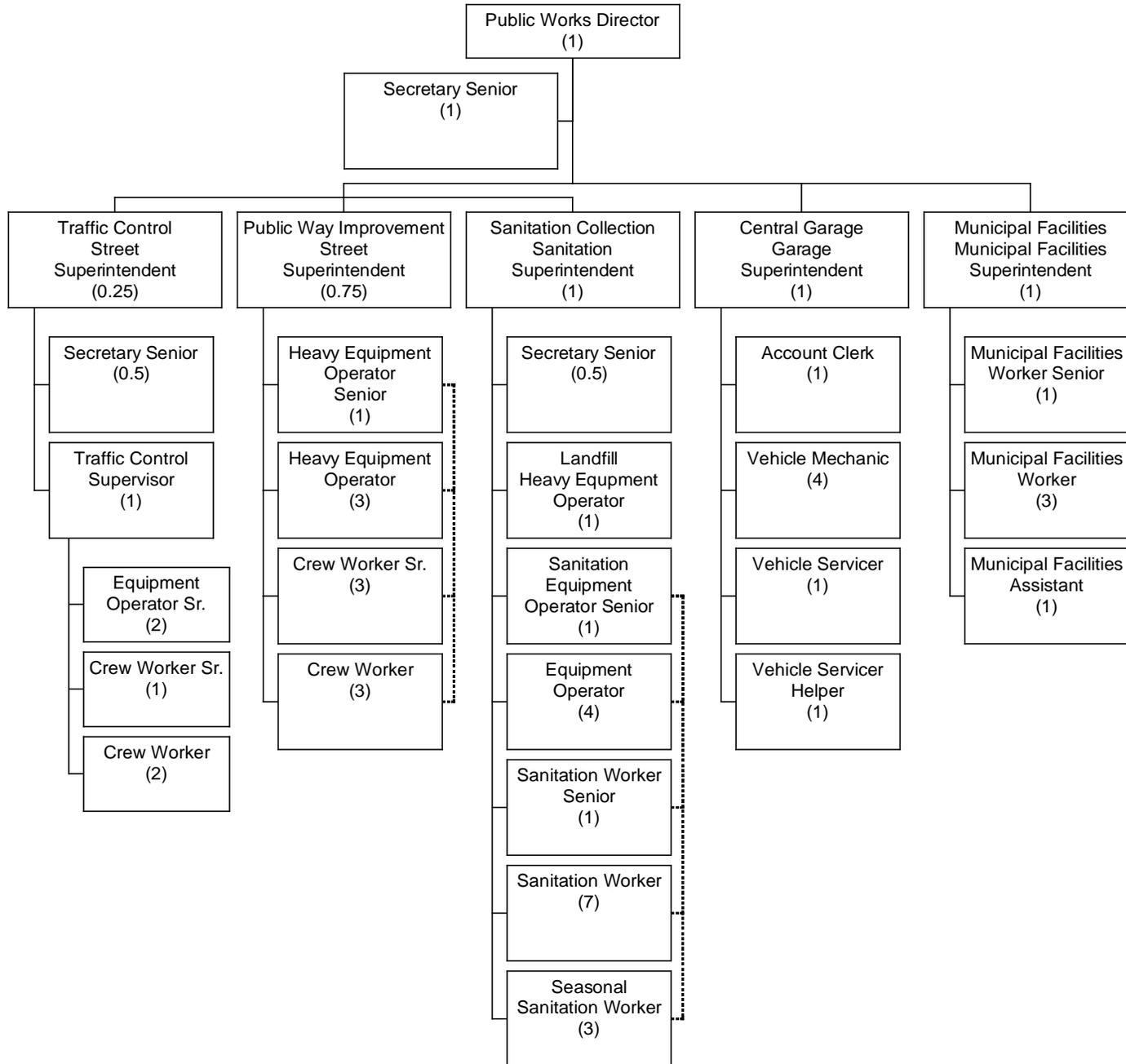
**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 40 - Police							
Division 231 - Police School Resource Officers							
4103	Salaries - Operational	\$ -	\$ -	\$ -	\$ -	\$ 261,000	N/A
4107	Medicare	-	-	-	-	3,790	N/A
4108	Life Insurance	-	-	-	-	210	N/A
4109	Health Insurance	-	-	-	-	40,540	N/A
4110	Other Insurance	-	-	-	-	580	N/A
4111	Workers Compensation	-	-	-	-	6,530	N/A
4112	Employee Assist. Prgm	-	-	-	-	90	N/A
4115	Unemploy. Insurance	-	-	-	-	390	N/A
4119	Police & Fire Pension	-	-	-	-	51,940	N/A
Personnel Services Total		-	-	-	-	365,070	N/A
42 Supplies							
4201	Fuel	-	-	-	-	9,180	N/A
Supplies Total		-	-	-	-	9,180	N/A
43 Maintenance & Repairs							
4301	Vehicle Repair	-	-	-	-	5,820	N/A
Maintenance & Repairs Total		-	-	-	-	5,820	N/A
Total School Resource Officers		\$ -	\$ -	\$ -	\$ -	\$ 380,070	N/A

CITY OF HENDERSON, KY
POLICE INVESTIGATION FUND BUDGET
FOR FISCAL 2024

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
REVENUE							
36 Sale of Property							
3622	Sale of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
3623	Sale of Vehicles	11,294	4,002	-	-	-	N/A
Sale of Property Total		11,294	4,002	-	-	-	N/A
37 Other Revenue							
3700	Interest Income	674	965	3,540	-	-	N/A
3753	Federal Grant	22,917	2,827	7,152	-	-	N/A
3757	Investigation Revenue	12,487	3,578	39,617	93,000	102,000	9.7%
Other Revenue Total		36,078	7,370	50,309	93,000	102,000	9.7%
POLICE INVEST. REVENUE TOTAL		\$ 47,372	\$ 11,372	\$ 50,309	\$ 93,000	\$ 102,000	9.7%
EXPENSE							
42 Supplies							
4229	Miscell. Supplies	\$ 39,847	\$ 15,535	\$ 28,507	\$ 20,000	\$ 30,000	50.0%
Supplies Total		39,847	15,535	28,507	20,000	30,000	50.0%
44 Services							
4415	Special Services	5,797	2,694	-	-	-	N/A
4470	Drug Buys	8,512	8,500	2,500	73,000	72,000	-1.4%
Services Total		14,309	11,194	2,500	73,000	72,000	-1.4%
46 Capital Outlay							
4601	Motor Vehicles	7,000	-	-	-	-	N/A
Capital Outlay Total		7,000	-	-	-	-	N/A
POLICE INVEST. EXPENSE TOTAL		\$ 61,156	\$ 26,729	\$ 31,007	\$ 93,000	\$ 102,000	9.7%
POLICE INVESTIGATION NET		\$ (13,784)	\$ (15,357)	\$ 19,302	\$ -	\$ -	

PUBLIC WORKS



**CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2024**

Key Area	Responsibility	Objectives/Performance Standards
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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 2024**

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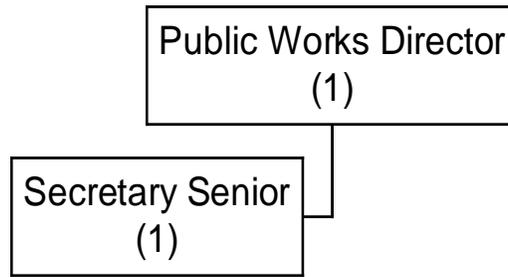
Facilities & Services	Public Works	1. Continue to work with our vendor in the operation of the Solid Waste Transfer Station, CD& D Transfer Point and Scale House Operations as well as look at ways to maximize recycling participation.
		2. Provide engineering support and implementation of expanded sidewalk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

**CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2024**

Key Area	Responsibility	Objectives/Performance Standards
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Quality of Life	Public Works	1. Complete the annual spring cleanup during the month of March and April 2024, 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 2024**

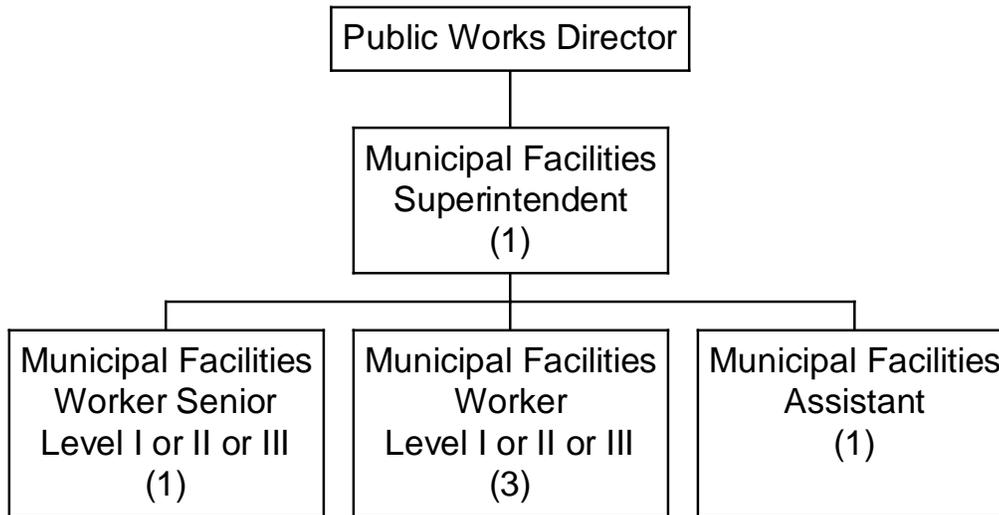
Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 45 - Public Works							
Division 341 - Public Works Administration							
41 Personnel Services							
4101	Salaries - Supervision	\$ 82,907	\$ 86,712	\$ 93,757	\$ 94,340	\$ 102,430	8.6%
4102	Salaries - Clerical	44,959	46,746	50,789	37,380	53,690	43.6%
4106	FICA	7,835	8,177	8,850	8,170	9,680	18.5%
4107	Medicare	1,832	1,912	2,070	1,910	2,270	18.8%
4108	Life Insurance	79	75	70	90	90	0.0%
4109	Health Insurance	34,480	36,960	39,360	39,360	40,540	3.0%
4110	Other Insurance	229	230	229	230	230	0.0%
4111	Workers Compensation	769	715	662	2,450	2,680	9.4%
4112	Employee Assist. Prgm	36	36	36	40	40	0.0%
4115	Unemploy. Insurance	148	210	73	210	230	9.5%
4116	Employee Pension	30,950	35,955	38,724	35,290	36,440	3.3%
Personnel Services Total		204,224	217,728	234,621	219,470	248,320	13.1%
42 Supplies							
4201	Fuel	768	1,102	1,614	2,490	2,020	-18.9%
4202	Minor Tools	175	-	-	-	-	N/A
4203	Office Supplies	207	239	155	380	380	0.0%
4207	Clothing Supplies	-	135	140	360	360	0.0%
4208	Postage	-	10	28	30	30	0.0%
Supplies Total		1,150	1,486	1,937	3,260	2,790	-14.4%
43 Maintenance & Repairs							
4301	Vehicle Repair	567	462	830	1,580	1,580	0.0%
4302	Office Equip. Repair	-	1	22	80	80	0.0%
Maintenance & Repairs Total		567	463	852	1,660	1,660	0.0%
44 Services							
4401	Telephone	699	698	1,050	1,200	1,200	0.0%
4402	Medical Exams	75	184	90	150	150	0.0%
4403	Assoc. Dues/Subscript.	-	41	-	50	50	0.0%
4405	Travel & Training	190	290	95	190	100	-47.4%
4415	Special Services	14	15	25	30	30	0.0%
4417	Printing and Reprod.	-	1	12	50	50	0.0%
Services Total		978	1,229	1,272	1,670	1,580	-5.4%
45 Sundry							
4501	Insurance	681	1,383	1,383	1,530	1,450	-5.2%
Sundry Total		681	1,383	1,383	1,530	1,450	-5.2%
Total Public Works Administration		\$ 207,600	\$ 222,289	\$ 240,065	\$ 227,590	\$ 255,800	12.4%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

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	\$ 200
		Other unanticipated repairs	1,380
		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 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 45 - Public Works							
Division 014 - Municipal Facilities							
41 Personnel Services							
4101	Salaries - Supervision	\$ 76,021	\$ 59,155	\$ 63,273	\$ 61,370	\$ 66,730	8.7%
4103	Salaries - Operational	170,318	210,337	233,523	215,320	240,190	11.6%
4104	Salaries - Overtime	3,571	6,492	6,538	4,500	6,530	45.1%
4106	FICA	14,891	16,330	17,977	17,380	19,440	11.9%
4107	Medicare	3,482	3,819	4,204	4,070	4,550	11.8%
4108	Life Insurance	230	288	283	260	260	0.0%
4109	Health Insurance	71,170	93,432	98,837	118,080	121,610	3.0%
4110	Other Insurance	554	688	688	690	690	0.0%
4111	Workers Compensation	3,441	2,763	2,790	11,730	13,080	11.5%
4112	Employee Assist. Prgm	90	108	109	110	110	0.0%
4115	Unemploy. Insurance	277	433	153	450	470	4.4%
4116	Employee Pension	56,613	74,353	81,263	75,090	73,160	-2.6%
Personnel Services Total		400,658	468,198	509,640	509,050	546,820	7.4%
42 Supplies							
4201	Fuel	6,037	9,956	15,433	19,900	19,290	-3.1%
4202	Minor Tools	1,905	1,321	2,325	2,400	2,400	0.0%
4203	Office Supplies	1,003	1,004	1,410	1,500	2,000	33.3%
4205	Medical & Drug Supply	28	-	35	40	40	0.0%
4207	Clothing Supplies	2,528	2,693	3,850	4,100	4,100	0.0%
4208	Postage	29	80	45	50	50	0.0%
4214	Chemical Supplies	7,003	8,365	4,200	7,800	5,000	-35.9%
4215	Janitorial Supplies	17,622	27,313	22,950	22,500	24,000	6.7%
4225	Safety Supplies	58	394	325	500	380	-24.0%
Supplies Total		36,213	51,126	50,573	58,790	57,260	-2.6%
43 Maintenance & Repairs							
4301	Vehicle Repair	13,901	7,047	10,800	7,000	8,500	21.4%
4302	Office Equip. Repair	3	2,001	-	-	-	N/A
4305	Heating / A.C. Repair	32,187	58,878	39,500	53,000	53,000	0.0%
4306	Building Repair & Maint.	202,614	111,746	382,500	409,500	409,500	0.0%
4307	Other Structures Repair	33,969	33,282	25,800	24,000	24,000	0.0%
4325	Boat Launch Expense	4,673	17,845	16,500	17,000	17,000	0.0%
Maintenance & Repairs Total		287,347	230,799	475,100	510,500	512,000	0.3%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Division 014 - Municipal Facilities (continued)							
44 Services							
4401	Telephone	\$ 10,694	\$ 11,918	\$ 11,300	\$ 11,400	\$ 11,400	0.0%
4402	Medical Exams	75	403	50	200	200	0.0%
4405	Travel & Training	656	5,037	5,080	4,200	9,480	125.7%
4414	Clothing / Cleaning	550	600	600	600	600	0.0%
4415	Special Services	72	208	168	210	210	0.0%
4417	Printing and Reprod.	5	43	-	-	-	N/A
4418	Contractual Services	144,471	150,848	154,870	148,500	167,660	12.9%
4424	Equipment Rental	3,131	5,301	1,450	5,500	1,500	-72.7%
Services Total		159,654	174,358	173,518	170,610	191,050	12.0%
45 Sundry Charges							
4501	Insurance Expense	23,563	25,497	25,498	28,050	26,460	-5.7%
Sundry Charge Total		23,563	25,497	25,498	28,050	26,460	-5.7%
46 Capital Outlay							
4605	Machinery & Tools	-	-	125,339	60,000	19,000	-68.3%
Capital Outlay Total		-	-	125,339	60,000	19,000	-68.3%
Total Municipal Facilities		\$ 907,435	\$ 949,978	\$ 1,359,668	\$ 1,337,000	\$ 1,352,590	1.2%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

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	\$ 1,900
		Pens, pencils, folders, binders, calendars, etc.	100
		Total	\$ 2,000
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	\$ 5,000
4215	Janitorial Supplies	Soap, paper towels, dispensers, tissue, trash bags, etc.	\$ 24,000
4225	Safety Supplies	Eyewear, gloves, hardhats, harness, etc.	\$ 380
4301	Vehicle Repairs	Preventative maintenance for 6 vehicles	\$ 2,800
		Tire replacement, brake repair	1,800
		Bucket truck certification	500
		Batteries, hoses, etc.	400
		Unanticipated repairs	3,000
		Total	\$ 8,500
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 2024**

DEPARTMENT: Public Works DIVISION: Municipal Facilities

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	City Building Janitorial Contract	\$ 29,860
		Public Safety Building Janitorial Contract	26,240
		Municipal Service Center/Depot Janitorial Contract	22,720
		City Building, Peabody Building, and MSC HVAC Service Contract	18,440
		Fire/Burglar Alarms for City, Peabody, Depot, and MSC	14,980
		Mosquito Control - 7 months	13,800
		Floor Mats for City Building and Welcome Center	11,960
		Elevators Maintenance for City Building and Peabody Buildings	9,900
		Pest Control for Welcome Center, Peabody, City, and MSC	5,970
		Generator Maintenance for City Building, Peabody and MSC	3,600
		City Building Chiller Maintenance Contract	2,660
		Inspections - Bucket Truck/Aerial Lifts	1,800
		Dixon Hall Janitorial Contract	1,860
		Public Safety Building Sprinkler System	1,810
		Copier Maintenance Contract	1,080
		Dumbwaiter	980
		Total	\$ 167,660
4424	Equipment Rental	Excavator or trencher if needed	\$ 1,500

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2024**

DEPARTMENT: Public Works

DIVISION: Municipal Facilities **TOTAL COST:** \$ 19,000

ACCOUNT DESCRIPTION: Machinery and Equipment **ACCOUNT NUMBER:** 10.45.014.4605

DESCRIPTION OF ITEM OR PROJECT:

Hydraulic Lift Equipment Trailer

PROJECT JUSTIFICATION:

This will be used to haul equipment like the scissor lift, fork lift, mini-excavator and other equipment.

IMPACT ON OPERATING BUDGET:

This will save time and manpower.

DIVISION: _____

TOTAL COST: _____

ACCOUNT DESCRIPTION: _____

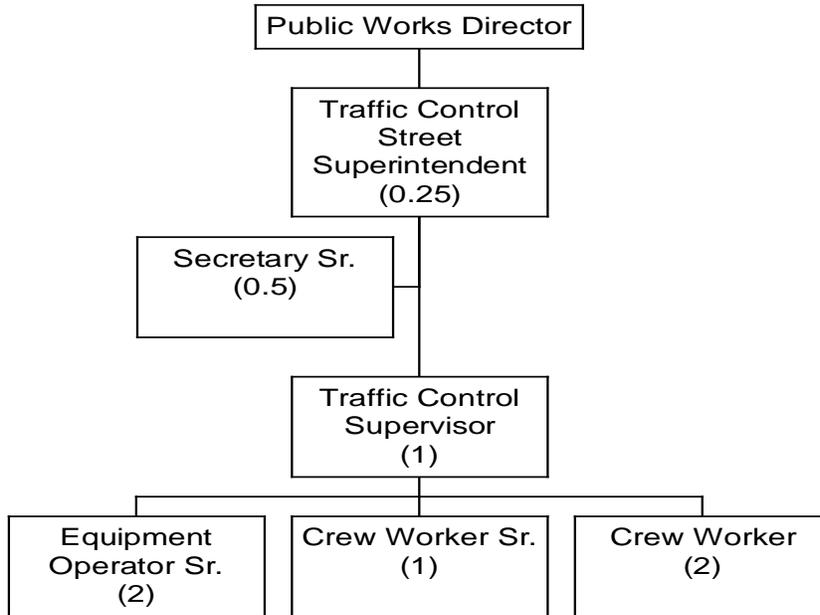
ACCOUNT NUMBER: _____

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 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 45 - Public Works							
Division 234 - Traffic Control							
41 Personnel Services							
4101	Salaries - Supervision	\$ 14,817	\$ 16,371	\$ 16,867	\$ 16,370	\$ 17,800	8.7%
4102	Salaries - Clerical	22,177	19,730	16,514	24,320	19,330	-20.5%
4103	Salaries - Operational	202,342	220,254	207,141	234,690	238,080	1.4%
4104	Salaries - Overtime	2,173	456	570	2,210	2,210	0.0%
4106	FICA	14,285	15,150	13,905	17,220	17,200	-0.1%
4107	Medicare	3,341	3,543	3,252	4,030	4,030	0.0%
4108	Life Insurance	296	316	279	290	290	0.0%
4109	Health Insurance	114,494	121,922	109,959	132,840	136,810	3.0%
4110	Other Insurance	707	755	668	780	780	0.0%
4111	Workers Compensation	5,259	3,938	4,295	15,170	15,450	1.8%
4112	Employee Assist. Prgm	111	119	107	130	130	0.0%
4115	Unemploy. Insurance	284	413	122	440	410	-6.8%
4116	Employee Pension	58,216	69,000	69,284	74,370	64,750	-12.9%
Personnel Services Total		438,502	471,967	442,963	522,860	517,270	-1.1%
42 Supplies							
4201	Fuel	17,060	18,504	33,525	45,800	41,910	-8.5%
4202	Minor Tools	528	625	725	800	800	0.0%
4203	Office Supplies	1,252	931	850	1,250	1,250	0.0%
4205	Medical & Drug Supply	-	24	18	20	20	0.0%
4207	Clothing Supplies	1,923	2,079	1,825	2,050	2,050	0.0%
4208	Postage	5	1	15	40	40	0.0%
4213	Traffic Control Supplies	25,911	22,114	33,400	33,000	36,000	9.1%
4229	Miscell. Supplies	-	435	275	400	400	0.0%
Supplies Total		46,679	44,713	70,633	83,360	82,470	-1.1%
43 Maintenance & Repairs							
4301	Vehicle Repair	23,267	41,823	51,250	52,000	55,000	5.8%
Maintenance & Repairs Total		23,267	41,823	51,250	52,000	55,000	5.8%
44 Services							
4401	Telephone	1,709	1,504	1,710	1,870	1,870	0.0%
4402	Medical Exams	452	405	720	480	480	0.0%
4408	Legal Advertising	175	-	-	-	-	N/A
4409	Electric-Purchased	36,746	41,315	38,700	37,000	39,000	5.4%
4414	Clothing / Cleaning	550	600	600	600	600	0.0%
4415	Special Services	64	81	145	180	180	0.0%
4417	Printing and Reprod.	2	-	-	-	-	N/A
4418	Contractual Services	29,180	33,595	53,850	56,600	56,600	0.0%
Services Total		68,878	77,500	95,725	96,730	98,730	2.1%
45 Sundry Charges							
4501	Insurance Expense	8,533	8,895	8,895	9,790	8,500	-13.2%
Sundry Charge Total		8,533	8,895	8,895	9,790	8,500	-13.2%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Division 234 - Traffic Control (continued)							
46 Capital Outlay							
4601	Motor Vehicles	\$ 84,900	\$ -	\$ 302,483	\$ 300,000	\$ -	-100.0%
Capital Outlay Total		84,900	-	302,483	300,000	-	-100.0%
Total Traffic Control		<u>\$ 670,759</u>	<u>\$ 644,898</u>	<u>\$ 971,949</u>	<u>\$ 1,064,740</u>	<u>\$ 761,970</u>	<u>-28.4%</u>

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Public Works DIVISION: Traffic Control

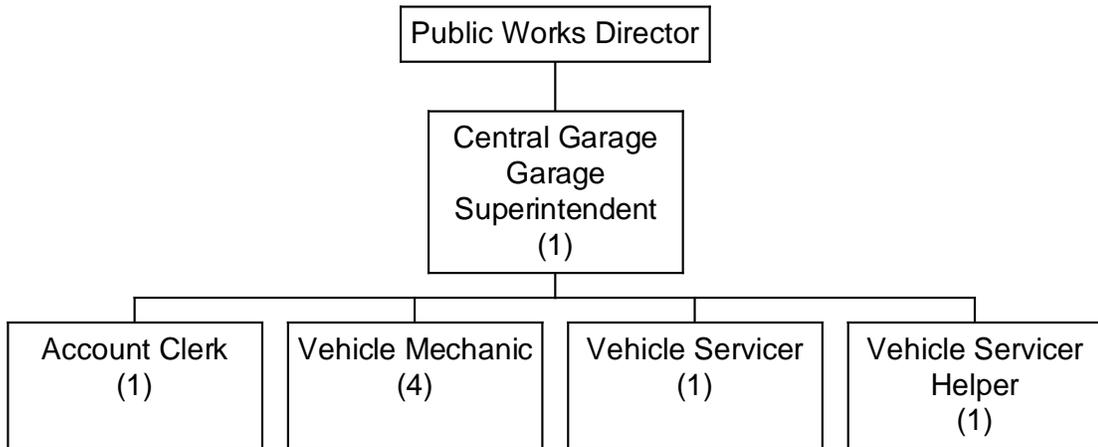
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Saw blades	\$ 300
		Rakes	100
		Shovels/Hammers	150
		Other	250
		Total	\$ 800
4203	Office Supplies	9 - ink cartridges	\$ 1,200
		Other	50
		Total	\$ 1,250
4207	Clothing Supplies	6 uniforms	\$ 850
		6 pairs of boots	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	\$ 11,000
		Electro sheeting and reflective sheeting	6,000
		150 Stop signs, aluminum nuts, bolts, and screws	6,000
		Aluminum sign blanks and brackets	2,500
		Sign posts	1,000
		Other: walk/don't walk signs.	9,500
		Total	\$ 36,000
4229	Miscellaneous Supplies	Overtime meals during storms or paving projects	\$ 250
		Rehydration drinks	150
		Total	\$ 400
4301	Vehicle Repair	New tires on vehicles	\$ 8,000
		Sweeper brooms and parts	8,000
		Leaf removal equipment repairs	5,000
		Preventive maintenance on vehicles	3,500
		Brake repairs	3,000
		Cylinders, batteries, and hoses	2,500
		Unanticipated repairs	25,000
		Total	\$ 55,000

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Public Works DIVISION: Traffic Control

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

PUBLIC WORKS CENTRAL GARAGE



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

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 45 - Public Works							
Division 366 - Central Garage							
41 Personnel Services							
4101	Salaries - Supervision	\$ 53,079	\$ 55,459	\$ 60,132	\$ 58,380	\$ 63,480	8.7%
4102	Salaries - Clerical	40,005	41,403	46,013	43,710	46,600	6.6%
4103	Salaries - Operational	217,849	227,049	238,187	246,130	267,320	8.6%
4104	Salaries - Overtime	3,361	1,494	1,809	2,520	2,740	8.7%
4106	FICA	19,124	19,806	20,829	21,750	23,570	8.4%
4107	Medicare	4,473	4,632	4,871	5,090	5,520	8.4%
4108	Life Insurance	384	384	384	340	340	0.0%
4109	Health Insurance	126,000	129,360	137,760	157,440	162,150	3.0%
4110	Other Insurance	918	918	918	920	920	0.0%
4111	Workers Compensation	3,614	2,505	2,488	8,340	9,060	8.6%
4112	Employee Assist. Prgm	142	144	146	150	150	0.0%
4115	Unemploy. Insurance	374	514	178	560	560	0.0%
4116	Employee Pension	76,021	87,668	92,731	93,960	88,730	-5.6%
Personnel Services Total		545,344	571,336	606,444	639,290	671,140	5.0%
42 Supplies							
4200	Non-Inventory Parts	3,190	3,405	4,150	4,500	4,500	0.0%
4201	Fuel	4,094	5,774	7,518	8,440	9,400	11.4%
4202	Minor Tools	9,927	11,012	9,325	9,800	9,800	0.0%
4203	Office Supplies	382	654	825	900	900	0.0%
4204	Cleaning Supplies	677	642	450	600	600	0.0%
4205	Medical & Drug Supply	89	94	75	90	90	0.0%
4207	Clothing Supplies	3,082	2,590	2,875	3,400	3,400	0.0%
4209	Educational Supplies	1,993	2,764	3,110	3,130	3,130	0.0%
4214	Chemical Supplies	3,191	2,948	1,650	3,000	3,000	0.0%
4229	Miscell. Supplies	287	270	285	300	300	0.0%
Supplies Total		26,912	30,153	30,263	34,160	35,120	2.8%
43 Maintenance & Repairs							
4301	Vehicle Repair	4,739	5,080	8,250	8,500	8,500	0.0%
4304	Other Equipment Repair	6,387	-	1,470	1,730	1,730	0.0%
4308	Machines Tools Repair	2,533	2,067	3,495	3,500	3,500	0.0%
Maintenance & Repairs Total		13,659	7,147	13,215	13,730	13,730	0.0%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Division 366 - Central Garage (continued)							
44 Services							
4401	Telephone	\$ 571	\$ 526	\$ 780	\$ 870	\$ 870	0.0%
4402	Medical Exams	350	256	375	200	200	0.0%
4405	Travel and Training	1,240	1,148	1,910	2,000	3,500	75.0%
4414	Clothing / Cleaning	700	700	700	700	700	0.0%
4415	Special Services	143	195	192	240	240	0.0%
4418	Contractual Services	-	146,198	800	1,200	4,200	250.0%
Services Total		3,004	149,023	4,757	5,210	9,710	86.4%
45 Sundry Charges							
4501	Insurance Expense	3,983	5,506	5,506	6,060	5,750	-5.1%
Sundry Charge Total		3,983	5,506	5,506	6,060	5,750	-5.1%
46 Capital Outlay							
4605	Machinery & Tools	-	5,700	-	-	40,000	N/A
Capital Outlay Total		-	5,700	-	-	40,000	N/A
Total Central Garage		\$ 592,902	\$ 768,865	\$ 660,185	\$ 698,450	\$ 775,450	11.0%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

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, acetylene, and waste oil	\$ 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 2024**

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	Vehicle tire disposals	\$ 3,000
		Crane repairs at 5th St. and MSC	1,200
		Total	\$ 4,200

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2024**

DEPARTMENT: Public Works

DIVISION: Central Garage **TOTAL COST:** \$ 40,000

ACCOUNT DESCRIPTION: Machinery & Tools **ACCOUNT NUMBER:** 10.45.366.4605

DESCRIPTION OF ITEM OR PROJECT:
Purchase a 30 thousand pound drive-on lift.

PROJECT JUSTIFICATION:
Replace current service/tire change lift due to age and repairs

IMPACT ON OPERATING BUDGET:
This will make for safer working conditions and save on down-time due to repairs.

DIVISION: _____ **TOTAL COST:** _____

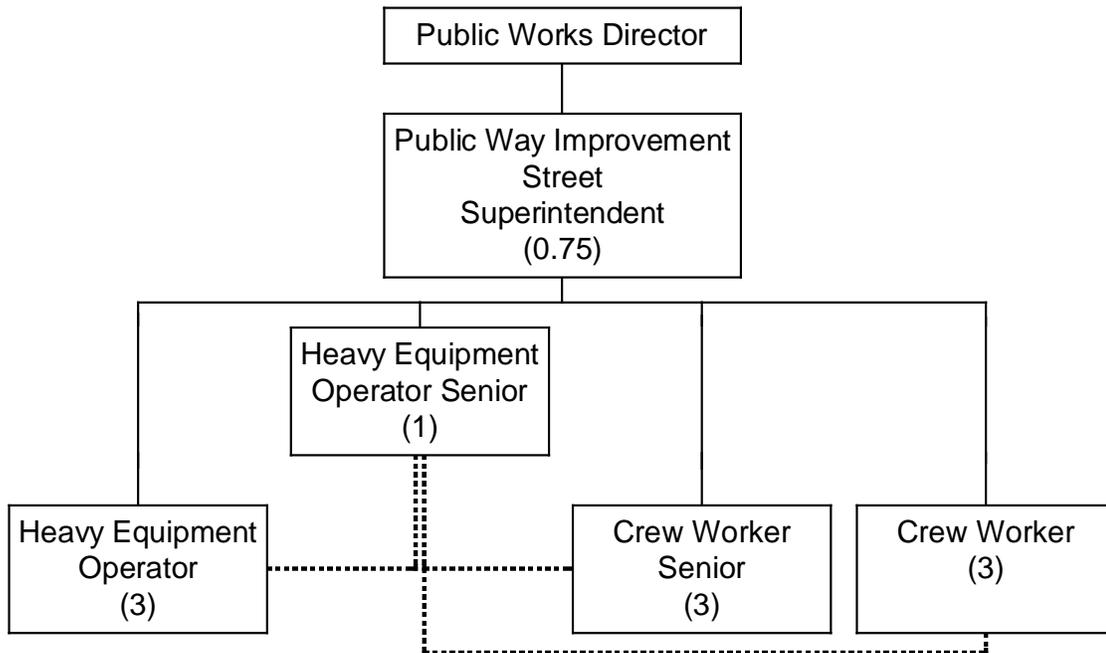
ACCOUNT DESCRIPTION: _____ **ACCOUNT NUMBER:** _____

DESCRIPTION OF ITEM OR PROJECT:

PROJECT JUSTIFICATION:

IMPACT ON OPERATING BUDGET:

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 2024

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 178	\$ 289	\$ 361	\$ -	\$ -	N/A
3751	LGEA-Coal	47	207	-	-	-	N/A
3752	LGEA-Mineral	12,502	30,005	45,722	13,000	30,000	130.8%
3756	Municipal Aid	550,549	569,255	618,458	618,000	605,000	-2.1%
3830	Reimbursable Services	9,658	2,002	8,954	6,000	7,000	16.7%
Other Revenue Total		572,934	601,758	673,495	637,000	642,000	0.8%
38 Transfer Miscellaneous							
3835	Service Cuts	112,506	154,985	113,011	100,000	110,000	10.0%
3851	Transfer from General	754,000	1,035,000	1,143,000	1,428,000	1,410,000	-1.3%
Transfers Miscellaneous Total		866,506	1,189,985	1,256,011	1,528,000	1,520,000	-0.5%
PWI REVENUE TOTAL		\$ 1,439,440	\$ 1,791,743	\$ 1,929,506	\$ 2,165,000	\$ 2,162,000	-0.1%

EXPENSE

Department 45 - Public Works
Division 342 - Public Way Improvement

41 Personnel Services							
4101	Salaries - Supervision	\$ 44,452	\$ 47,489	\$ 50,600	\$ 49,090	\$ 53,380	8.7%
4103	Salaries - Operational	333,341	349,619	357,720	371,130	396,890	6.9%
4104	Salaries - Overtime	7,995	10,067	9,401	10,980	10,980	0.0%
4106	FICA	23,044	24,153	24,816	26,670	28,590	7.2%
4107	Medicare	5,390	5,649	5,804	6,240	6,690	7.2%
4108	Life Insurance	500	500	454	460	460	0.0%
4109	Health Insurance	191,477	209,878	203,133	211,560	217,890	3.0%
4110	Other Insurance	1,195	1,195	1,086	1,240	1,240	0.0%
4111	Workers Compensation	11,610	9,876	10,250	25,550	27,400	7.2%
4112	Employee Assist. Prgm	185	189	175	200	200	0.0%
4115	Unemploy. Insurance	470	665	224	680	680	0.0%
4116	Employee Pension	93,398	109,684	111,160	115,240	107,620	-6.6%
Personnel Services Total		713,057	768,964	774,823	819,040	852,020	4.0%

CITY OF HENDERSON, KY
PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET
FOR FISCAL 2024

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Division 342 - Public Way Improvement (continued)							
42 Supplies							
4201	Fuel	\$ 23,655	\$ 31,140	\$ 43,993	\$ 67,920	\$ 55,000	-19.0%
4202	Minor Tools	1,205	1,808	1,475	1,500	1,500	0.0%
4205	Medical & Drug Supply	-	-	25	30	30	0.0%
4207	Clothing Supplies	3,161	3,183	4,450	4,970	4,970	0.0%
4213	Traffic Control Supplies	1,442	1,520	1,485	1,500	1,500	0.0%
4214	Chemical Supplies	31,788	24,087	24,500	32,100	32,100	0.0%
4229	Miscell. Supplies	3,791	4,430	4,375	4,480	4,480	0.0%
Supplies Total		65,042	66,168	80,303	112,500	99,580	-11.5%
43 Maintenance & Repairs							
4301	Vehicle Repair	51,743	85,936	56,250	80,500	59,500	-26.1%
4312	Walks and Drives	21,342	14,186	21,200	30,000	30,000	0.0%
4315	Utility Cuts	130,200	158,870	98,000	100,000	100,000	0.0%
4316	Concrete Repairs	291,811	418,951	395,000	400,000	400,000	0.0%
4317	Asphalt Street Overlay	454,359	499,381	485,000	600,000	600,000	0.0%
Maintenance & Repairs Total		949,455	1,177,324	1,055,450	1,210,500	1,189,500	-1.7%
44 Services							
4402	Medical Exams	1,029	583	650	900	900	0.0%
4405	Travel & Training	1,971	180	1,850	3,840	3,230	-15.9%
4413	Rental Fees	204	-	150	500	500	0.0%
4414	Clothing / Cleaning	950	1,000	850	1,000	1,000	0.0%
4415	Special Services	188	257	250	300	300	0.0%
Services Total		4,342	2,020	3,750	6,540	5,930	-9.3%
45 Sundry Charges							
4501	Insurance Expense	19,112	19,085	14,925	16,420	14,970	-8.8%
Sundry Charges TOTAL		19,112	19,085	14,925	16,420	14,970	-8.8%
PWI EXPENSE TOTAL		<u>\$ 1,751,008</u>	<u>\$ 2,033,561</u>	<u>\$ 1,929,251</u>	<u>\$ 2,165,000</u>	<u>\$ 2,162,000</u>	<u>-0.1%</u>
PWI TOTAL NET		<u>\$ (311,568)</u>	<u>\$ (241,818)</u>	<u>\$ 255</u>	<u>\$ -</u>	<u>\$ -</u>	

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

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	\$ 37,000
		New tires	8,000
		Preventive maintenance	6,500
		Cylinders, batteries, and hoses	4,500
		Brake repairs	3,500
		Total	\$ 59,500

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

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 - see detail on page on next page	\$ 600,000
4414	Clothing/Cleaning	Cleaning allowance for 10 employees	\$ 1,000

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 45 - Public Works							
Division 342 - Public Way Improvement							
46 Capital Outlay							
4601	Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 170,000	N/A
Capital Outlay Total		-	-	-	-	170,000	N/A
Total Public Way Improvement		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170,000</u>	<u>N/A</u>

**CITY OF HENDERSON, KY
PAVING OF STREETS AND ROADS
FISCAL 2024**

Branch Name	From	To	Budget
8TH STREET	NORTH GREEN STREET	NORTH ELM STREET	\$ 28,700
BITTERSWEET LANE	2ND STREET	HEATHER LANE	60,100
BURRIS STREET	MEADOW STREET	POND STREET	16,200
COUNTRY DRIVE	RUSSELL DRIVE	MATTINGLY DRIVE	75,800
DIXON STREET	SOUTH MAIN STREET	SOUTH WATER STREET	17,400
ATKINSON STREET	CLAY STREET	BAILEY STREET	53,800
MEADOW STREET	DR. MLK JR., AVENUE	HOLIDAY COURT	24,800
NORTH ELM STREET	VILLA DRIVE	LONG JOHN SILVER'S	72,200
PEGGY DRIVE	COUNTRY DRIVE	WILSON DRIVE	31,000
SAND LANE*	SOUTH MAIN STREET	SOUTH GREEN STREET	22,300
SOUTH MAIN STREET*	SAND LANE	McCLAIN AVENUE	62,300
SOUTH WATER STREET	WASHINGTON STREET	DIXON STREET	60,400
CRACK SEAL REPAIRS	N/A	N/A	30,000
GOLF COURSE	N/A	N/A	5,000
PARKS & CEMETERIES	N/A	N/A	40,000
			\$ 600,000

*Cost Share with HWU (Only City's Portion Included Above)

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2024**

DEPARTMENT: Public Works

DIVISION: Public Way Improvements **TOTAL COST:** \$ 125,000

ACCOUNT DESCRIPTION: Vehicles **ACCOUNT NUMBER:** 50.45.342.4601

DESCRIPTION OF ITEM OR PROJECT:

Replace a 1-ton dump truck.

PROJECT JUSTIFICATION:

This purchase will replace unit 342-057 which is a 1988 2-ton dump truck with 45,000 miles. We have had several maintenance issues and repairs.

IMPACT ON OPERATING BUDGET:

A new vehicle will reduce the repair and maintenance costs.

DIVISION: Public Way Improvements **TOTAL COST:** \$ 45,000

ACCOUNT DESCRIPTION: Vehicles **ACCOUNT NUMBER:** 50.45.342.4601

DESCRIPTION OF ITEM OR PROJECT:

Purchase a new service truck.

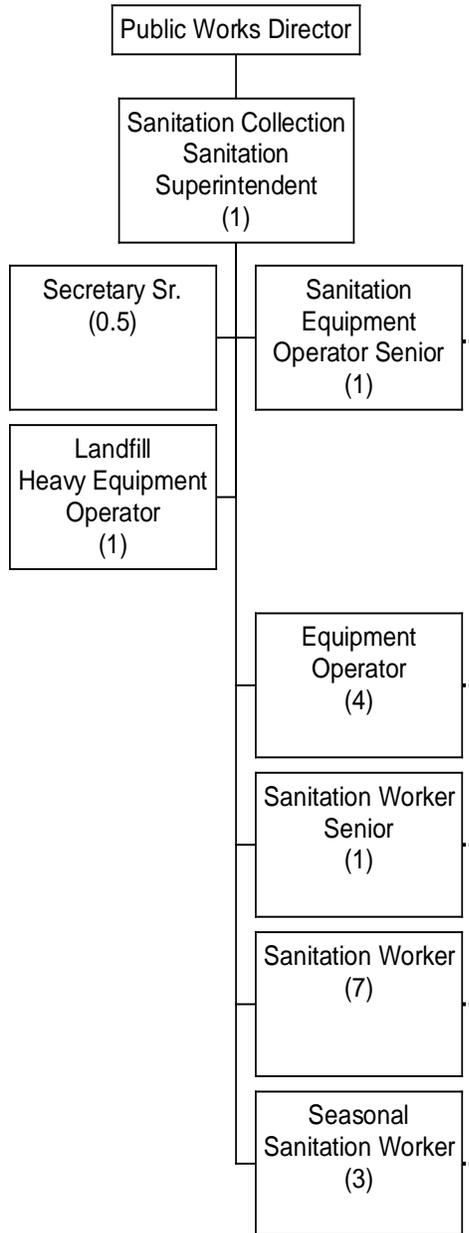
PROJECT JUSTIFICATION:

This purchase will replace unit 342-105 which is a 2008 Ford F-250 with 125,000 miles. We have had maintenance issues and repairs. This was also damaged in an accident.

IMPACT ON OPERATING BUDGET:

A new vehicle will reduce the repair and maintenance costs.

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 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3210	Refuse Fee	\$ 2,836,438	\$ 2,626,116	\$ 2,615,355	\$ 2,750,000	\$ 2,736,000	-0.5%
3217	Landfill Fees	412,863	453,350	609,496	390,000	465,000	19.2%
3747	Transfer Station Fees	743,585	1,328,273	1,505,900	1,848,000	1,543,000	-16.5%
Service Fees Total		3,992,886	4,407,739	4,730,751	4,988,000	4,744,000	-4.9%
36 Sale of Property							
3622	Sale of Equipment	5,000	6,845	-	-	-	N/A
3625	Taxable Sales	6,890	8,012	14,331	7,000	8,000	14.3%
Sale of Property Total		11,890	14,857	14,331	7,000	8,000	14.3%
37 Other Revenue							
3700	Interest Income	32,591	(53,227)	41,084	5,000	21,000	320.0%
3730	Insurance Recovery	998	-	-	-	-	N/A
3764	County Contribution	114,264	117,120	120,048	120,000	123,000	2.5%
3776	Scrap Sales	2,782	2,430	2,365	-	2,000	N/A
3799	Other	-	721	-	-	-	N/A
Other Revenue Total		150,635	67,044	163,497	125,000	146,000	16.8%
39 Extraordinary Items							
3913	Bad Debt Recovery	3,128	667	-	-	-	N/A
Extraordinary Items Total		3,128	667	-	-	-	N/A
SANITATION REVENUE TOTAL		\$ 4,158,539	\$ 4,490,307	\$ 4,908,579	\$ 5,120,000	\$ 4,898,000	-4.3%

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
EXPENSE							
Department 45 - Public Works							
Division 344 - Sanitation Collection							
41 Personnel Services							
4101	Salaries - Supervision	\$ 46,366	\$ 60,009	\$ 62,431	\$ 61,330	\$ 66,680	8.7%
4102	Salaries - Clerical	22,176	19,729	23,507	24,320	19,330	-20.5%
4103	Salaries - Operational	394,298	389,817	405,239	454,650	457,830	0.7%
4104	Salaries - Overtime	1,883	1,970	2,344	2,000	1,590	-20.5%
4106	FICA	27,740	28,079	29,425	33,590	33,820	0.7%
4107	Medicare	6,488	6,567	6,882	7,860	7,910	0.6%
4108	Life Insurance	668	616	662	630	610	-3.2%
4109	Health Insurance	249,870	242,700	255,240	295,200	293,890	-0.4%
4110	Other Insurance	1,597	1,472	1,581	1,730	1,670	-3.5%
4111	Workers Compensation	18,577	11,886	11,522	41,040	41,530	1.2%
4112	Employee Assist. Prgm	250	237	249	380	260	-31.6%
4115	Unemploy. Insurance	498	708	791	860	810	-5.8%
4116	Employee Pension	257,636	135,401	130,316	145,110	127,310	-12.3%
Personnel Services Total		1,028,047	899,191	930,190	1,068,700	1,053,240	-1.4%
42 Supplies							
4201	Fuel	28,411	43,307	72,940	86,820	91,180	5.0%
4202	Minor Tools	70	99	135	150	150	0.0%
4203	Office Supplies	86	109	125	150	150	0.0%
4205	Medical & Drug Supply	-	-	25	30	30	0.0%
4207	Clothing Supplies	4,528	5,008	7,150	7,200	7,400	2.8%
4208	Postage	-	22	-	-	-	N/A
12910	Supplies for Resale	6,380	8,420	18,800	8,500	10,000	17.6%
4229	Miscell. Supplies	492	344	410	500	500	0.0%
Supplies Total		39,967	57,309	99,585	103,350	109,410	5.9%
43 Maintenance & Repairs							
4301	Vehicle Repair	45,771	55,254	65,500	89,500	60,500	-32.4%
4304	Other Equipment Repair	19,022	5,949	11,150	11,550	16,050	39.0%
Maintenance & Repairs Total		64,793	61,203	76,650	101,050	76,550	-24.2%
44 Services							
4401	Telephone	526	571	570	600	600	0.0%
4402	Medical Exams	1,445	1,933	850	900	900	0.0%
4405	Travel & Training	-	10	-	-	-	N/A
4414	Clothing / Cleaning	1,250	1,150	1,150	1,300	1,300	0.0%
4415	Special Services	253	320	336	420	420	0.0%
4417	Printing / Reproduction	-	2	20	500	500	0.0%
4418	Recycling Contractor	133,051	129,514	131,600	138,000	138,000	0.0%
4418	Material Handler	34,191	33,541	42,120	38,640	42,300	9.5%
4418	Temporary Staffing	57,581	50,723	75,230	73,180	73,180	0.0%
4444	Adm/Acct Serv.	253,000	267,000	292,000	292,000	312,000	6.8%
4522	Audit Expense	4,742	2,452	2,438	-	2,450	N/A
Services Total		486,039	487,216	546,314	545,540	571,650	4.8%

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Division 344 - Sanitation Collection (continued)							
45 Sundry Charges							
4501	Insurance Expense	\$ 12,452	\$ 19,760	\$ 13,067	\$ 17,070	\$ 12,130	-28.9%
4503	Bad Debt Expense	28,606	40,421	29,131	-	-	N/A
4536	Depreciation Expense	34,669	53,285	-	-	-	N/A
Sundry Charges Total		75,727	113,466	42,198	17,070	12,130	-28.9%
46 Capital Outlay							
4601	Motor Vehicles	-	-	168,869	170,000	275,000	61.8%
4620	Bins	-	-	-	771,000	-	-100.0%
4637	Recycling Containers	-	-	-	-	-	N/A
Capital Outlay Total		-	-	168,869	941,000	275,000	-70.8%
47 Transfers							
4725	Transfer to Bond Fund	104,219	97,855	98,873	105,000	99,000	-5.7%
Transfer Total		104,219	97,855	98,873	105,000	99,000	-5.7%
Total Sanitation Collection		<u>\$ 1,798,792</u>	<u>\$ 1,716,240</u>	<u>\$ 1,962,679</u>	<u>\$ 2,881,710</u>	<u>\$ 2,196,980</u>	<u>-23.8%</u>

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Public Works DIVISION: Sanitation Collection

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4401	Telephone	Cell phone allowance	\$ 540
		Other charges	60
		Total	\$ 600
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 - \$90 per ton	42,300
		Temporary staffing	73,180
		Total	\$ 253,480

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Division 345 - Landfill							
41 Personnel Services							
4101	Salaries - Supervision	\$ 5,731	\$ -	\$ -	\$ -	\$ -	N/A
4103	Salaries - Operational	47,867	50,049	51,031	52,220	56,780	8.7%
4104	Salaries - Overtime	206	368	593	500	500	0.0%
4106	FICA	3,333	3,120	3,196	3,240	3,290	1.5%
4107	Medicare	779	730	747	760	830	9.2%
4108	Life Insurance	52	48	48	50	50	0.0%
4109	Health Insurance	21,800	18,480	18,360	19,680	20,270	3.0%
4110	Other Insurance	124	115	115	120	120	0.0%
4111	Workers Compensation	(2,475)	508	809	1,880	2,050	9.0%
4112	Employee Assist. Prgm	19	18	18	20	20	0.0%
4115	Unemploy. Insurance	56	79	84	90	90	0.0%
4116	Employee Pension	3,783	2,521	2,581	2,620	2,840	8.4%
Personnel Services Total		81,275	76,036	77,582	81,180	86,840	7.0%
42 Supplies							
4201	Fuel	5,051	4,973	5,114	15,540	6,400	-58.8%
4202	Minor Tools	70	67	235	250	250	0.0%
4203	Office Supplies	1	87	-	-	-	N/A
4207	Clothing Supplies	194	178	210	390	390	0.0%
4208	Postage	7	3	48	50	50	0.0%
4214	Chemical Supplies	53	52	150	200	200	0.0%
4229	Miscell. Supplies	29	18	65	100	100	0.0%
Supplies Total		5,405	5,378	5,822	16,530	7,390	-55.3%
43 Maintenance & Repairs							
4301	Vehicle Repair	8,638	6,946	10,200	22,500	22,500	0.0%
4302	Office Equipment Repair	2	-	6	10	10	0.0%
4304	Other Equipment Repair	1,475	929	1,350	1,630	1,630	0.0%
4312	Walks Drives Fences	1,954	3,835	4,750	5,500	5,500	0.0%
Maintenance & Repairs Total		12,069	11,710	16,306	29,640	29,640	0.0%
44 Services							
4401	Telephone	31	349	255	160	260	62.5%
4402	Medical Exams	254	75	186	200	200	0.0%
4405	Travel & Training	155	-	330	610	-	-100.0%
4409	Electric-Purchased	2,582	2,952	3,030	3,200	3,200	0.0%
4414	Clothing / Cleaning	100	100	100	100	100	0.0%
4415	Special Services	20	29	24	30	30	0.0%
4418	Management Fee	177,600	177,600	177,600	177,600	177,600	0.0%
4418	Contractual Services	16,310	9,220	48,600	76,350	76,350	0.0%
4419	Professional Services	40,907	45,530	28,500	67,150	67,150	0.0%
4442	Trust Fees	2,321	2,616	2,675	3,000	3,000	0.0%
4470	Disposal/Hauling	237,755	247,486	274,500	228,380	288,750	26.4%
Services Total		478,035	485,957	535,800	556,780	616,640	10.8%

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Division 345 - Sanitation Landfill (continued)							
45 Sundry Charges							
4501	Insurance Expense	\$ 5,537	\$ 5,072	\$ 5,072	\$ 5,580	\$ 5,530	-0.9%
4443	Credit/Debit Card Fees	8,704	10,878	12,836	11,000	13,000	18.2%
4513	Enviro. Remediatin Fee	-	-	-	1,000	1,000	v
4536	Depreciation Expense	7,166	6,566	-	-	-	N/A
4565	Landfill Closure	16,939	353,836	-	18,000	-	-100.0%
Sundry Charges Total		38,346	376,352	17,908	35,580	19,530	-45.1%
46 Capital Outlay							
4601	Vehicles	-	-	-	-	50,000	N/A
Capital Outlay Total		-	-	-	-	50,000	N/A
Total Landfill		<u>\$ 615,130</u>	<u>\$ 955,433</u>	<u>\$ 653,418</u>	<u>\$ 719,710</u>	<u>\$ 810,040</u>	<u>12.6%</u>

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

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
		Total	\$ 390
4214	Chemical Supplies	Degreaser	\$ 100
		Fire extinguishers	100
		Total	\$ 200
4229	Miscellaneous Supplies	Rehydration drinks	\$ 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
		Total	\$ 200

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

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)	\$ 288,750
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 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Division 346 - Transfer Station							
42 Supplies							
4203	Office Supplies	108	-	40	50	50	0.0%
Supplies Total		108	-	40	50	50	0.0%
44 Services							
4401	Telephone	120	157	160	160	160	0.0%
4418	Contractual Services	2,229	1,954	-	-	-	N/A
4418	Oper. Of Trans. Station	249,300	249,300	255,350	256,300	256,300	0.0%
4470	Hauling & Disposal	1,229,135	1,504,872	1,395,800	1,408,000	1,574,400	11.8%
Services Total		1,480,784	1,756,283	1,651,310	1,664,460	1,830,860	10.0%
45 Sundry Charges							
4501	Insurance Expense	66	-	70	70	70	0.0%
4536	Depreciation Expense	10,718	10,718	-	-	-	N/A
Sundry Charges Total		10,784	10,718	70	70	70	0.0%
Transfer Station Total		<u>\$ 1,491,676</u>	<u>\$ 1,767,001</u>	<u>\$ 1,651,420</u>	<u>\$ 1,664,580</u>	<u>\$ 1,830,980</u>	<u>10.0%</u>
Total Sanitation		<u>\$ 3,905,598</u>	<u>\$ 4,438,674</u>	<u>\$ 4,267,516</u>	<u>\$ 5,266,000</u>	<u>\$ 4,838,000</u>	<u>-8.1%</u>
SANITATION NET		<u>\$ 252,941</u>	<u>\$ 51,633</u>	<u>\$ 641,063</u>	<u>\$ (146,000)</u>	<u>\$ 60,000</u>	

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

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 and disposal of sanitary waste at \$32.00 per ton basis estimated at 49,200 tons annually.	\$ 1,574,400

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2024**

DEPARTMENT: Public Works

DIVISION: Sanitation Collection **TOTAL COST:** \$ 275,000

ACCOUNT DESCRIPTION: Vehicles **ACCOUNT NUMBER:** 57.45.344.4601

DESCRIPTION OF ITEM OR PROJECT:

Automated Sanitation Truck

PROJECT JUSTIFICATION:

This will replace unit 344-176 a 2010 Freightliner rear load with 105,000.

IMPACT ON OPERATING BUDGET:

A new vehicle will reduce the repair and maintenance costs.

DIVISION: Landfill **TOTAL COST:** \$ 50,000

ACCOUNT DESCRIPTION: Vehicles **ACCOUNT NUMBER:** 57.45.345.4601

DESCRIPTION OF ITEM OR PROJECT:

Purchase a new Crew Cab Pickup with 4-wheel drive

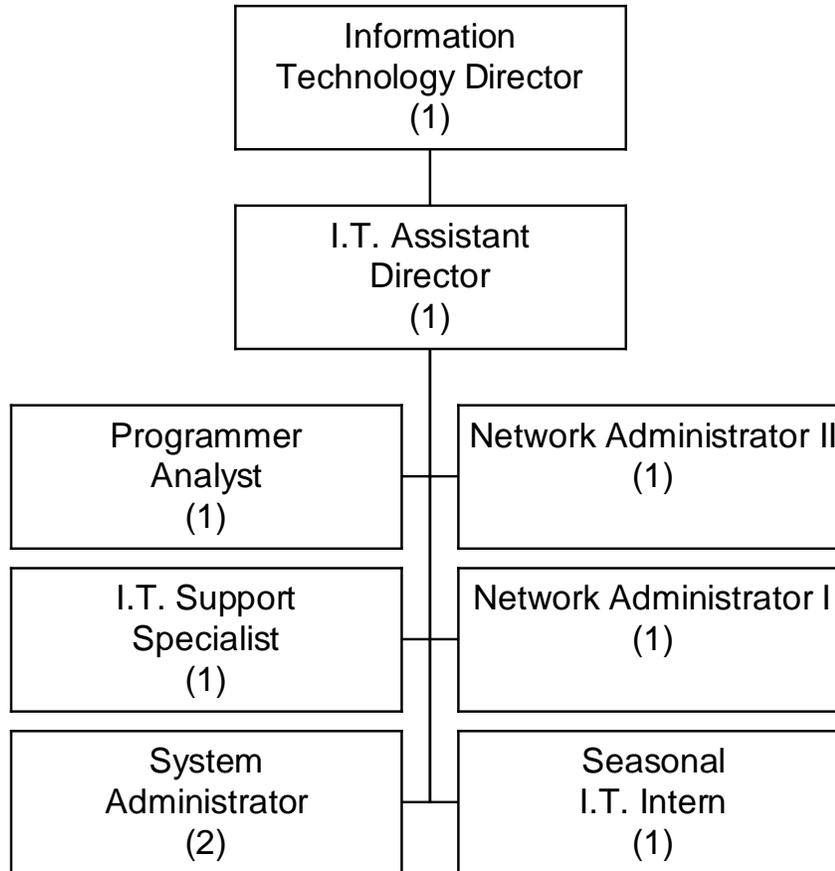
PROJECT JUSTIFICATION:

This will replace unit 345-236 a 2008 Ford F-150 with 79,000 miles.

IMPACT ON OPERATING BUDGET:

A new vehicle will reduce the repair and maintenance costs.

INFORMATION TECHNOLOGY DEPARTMENT



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

Duties:

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

**CITY OF HENDERSON, KY
 Enhance City Attractiveness/Control the Cost of Government
 FOR FISCAL YEAR 2024**

Key Area	Responsibility	Objectives/Performance Standards
Administrative	Information Technology	1. Continue to provide the best service possible to the citizens of Henderson within current budgetary constraints.
		2. Improvements to the Board of Commissioners meeting broadcasts.
		3. Upgrades to networking infrastructure to ensure security, reliability, and room for growth.
		4. Adding VoIP phone system to Fire Station 1 to enhance communications and offer Auto-Attendant features.

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Department 50 - Information Technology							
Division 122 - Information Technology							
41 Personnel Services							
4101	Salaries - Supervision	\$ 151,655	\$ 159,690	\$ 168,397	\$ 168,960	\$ 171,370	1.4%
4103	Salaries - Operational	203,615	217,958	233,642	229,330	247,890	8.1%
4104	Salaries - Overtime	3,661	4,427	6,191	3,340	3,610	8.1%
4106	FICA	21,654	23,113	24,698	24,910	26,220	5.3%
4107	Medicare	5,064	5,406	5,776	5,830	6,140	5.3%
4108	Life Insurance	272	288	272	260	260	0.0%
4109	Health Insurance	103,410	109,560	112,176	118,080	121,610	3.0%
4110	Other Insurance	650	688	650	690	690	0.0%
4111	Workers Compensation	295	230	259	650	680	4.6%
4112	Employee Assist. Prgm	101	108	103	110	110	0.0%
4115	Unemploy. Insurance	431	600	200	640	630	-1.6%
4116	Employee Pension	86,364	102,935	108,655	107,600	98,700	-8.3%
Personnel Services Total		577,172	625,003	661,019	660,400	677,910	2.7%
42 Supplies							
4201	Fuel	274	478	666	880	840	-4.5%
4203	Office Supplies	5,129	238	524	1,000	1,000	0.0%
4207	Clothing Supplies	-	-	397	600	600	0.0%
4208	Postage	21	80	136	120	120	0.0%
4209	Educational Supplies	-	-	-	2,000	2,000	0.0%
Supplies Total		5,424	796	1,723	4,600	4,560	-0.9%
43 Maintenance & Repairs							
4301	Vehicle Repair	466	-	2,206	600	1,000	66.7%
4302	Office Equip. Repair	221,144	161,297	198,403	202,340	209,990	3.8%
4304	Other Equip. Repair	-	-	-	-	170	N/A
4310	Video Equipment	3,177	4,533	11,100	6,000	10,000	66.7%
Maintenance & Repairs Total		224,787	165,830	211,709	208,940	221,160	5.8%
44 Services							
4401	Telephone	3,319	3,964	2,841	4,000	4,000	0.0%
4402	Medical Exams	-	-	112	50	50	0.0%
4405	Travel & Training	2,020	5,232	4,564	5,000	5,000	0.0%
4408	Legal Advertising	-	-	700	700	700	0.0%
4415	Special Services	125	136	899	210	210	0.0%
4417	Printing and Reprod.	8	3	21	20	20	0.0%
4418	Contractual Services	5,045	8,332	7,129	6,000	6,000	0.0%
4419	Professional Services	-	-	-	11,000	11,000	0.0%
4440	Web Services	30,541	30,904	32,636	34,000	35,580	4.6%
Services Total		41,058	48,571	48,902	60,980	62,560	2.6%
45 Sundry Charges							
4501	Insurance Expense	971	3,389	3,389	3,730	3,560	-4.6%
Sundry Charge Total		971	3,389	3,389	3,730	3,560	-4.6%
46 Capital Outlay							
4607	Data Processing Equip.	15,273	31,955	72,700	72,790	48,000	-34.1%
Capital Outlay Total		15,273	31,955	72,700	72,790	48,000	-34.1%
Total Information Technology		\$ 864,685	\$ 875,544	\$ 999,442	\$ 1,011,440	\$ 1,017,750	0.6%

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

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	New World ERP Maintenance	\$ 74,000
		Microsoft365 Pro Plus	32,000
		Replacement PCs	16,450
		Dell 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
		Barracuda Inbound-outbound email filtering	7,200
		Antivirus License Renewal	2,500
		Juniper Network Switches annual maintenance	5,500
		Email Archiver Yearly Maintenance	5,000
		ManageEngine Desktop Central	4,900
		KnowBe4 security, Safety, and HR training	4,000
		Veeam Maintenance	3,400
		Netwrix auditing software renewal	3,000
		JAMF Mobile Device Management	2,500
		Portable computing devices	2,300
		ManageEngine Service Desk Plus	2,000
		IntelliJ - Software Development Environment	1,600
		Palo Alto Firewall and Network/Threat Management yearly renewa	1,500
		Vmware Maintenance	1,300
		Engineer's Toolkit Renewal	1,000
		Scrutinizer - Network Threat Analyzer	730
		Adobe Creative Acrobat Subscription	410
		Dameware Renewal	400
		Total	\$ 209,990
4408	Legal Advertising	Job Advertising	\$ 700

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Information Technology DIVISION: Information Technology

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	New World Software Modifications	\$ 4,000
		Miscellaneous Contract Support	2,000
		Total	\$ 6,000
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	\$ 19,800
		CivicPlus Website Maintenance Fee	8,100
		HMPL High Speed Internet	7,680
		Total	\$ 35,580

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2024**

DEPARTMENT: Information Technology

DIVISION: Information Technology **TOTAL COST:** \$ 25,000

ACCOUNT DESCRIPTION: Data Processing Equipment **ACCOUNT NUMBER:** 10.50.122.4607

DESCRIPTION OF ITEM OR PROJECT:
Renewal of Windows Server, SQL server, and Client access licenses.

PROJECT JUSTIFICATION:
Aging Windows Server Operating System and SQL Server versions require upgrade/renewal.

IMPACT ON OPERATING BUDGET:
None.

DIVISION: 122 **TOTAL COST:** \$ 23,000

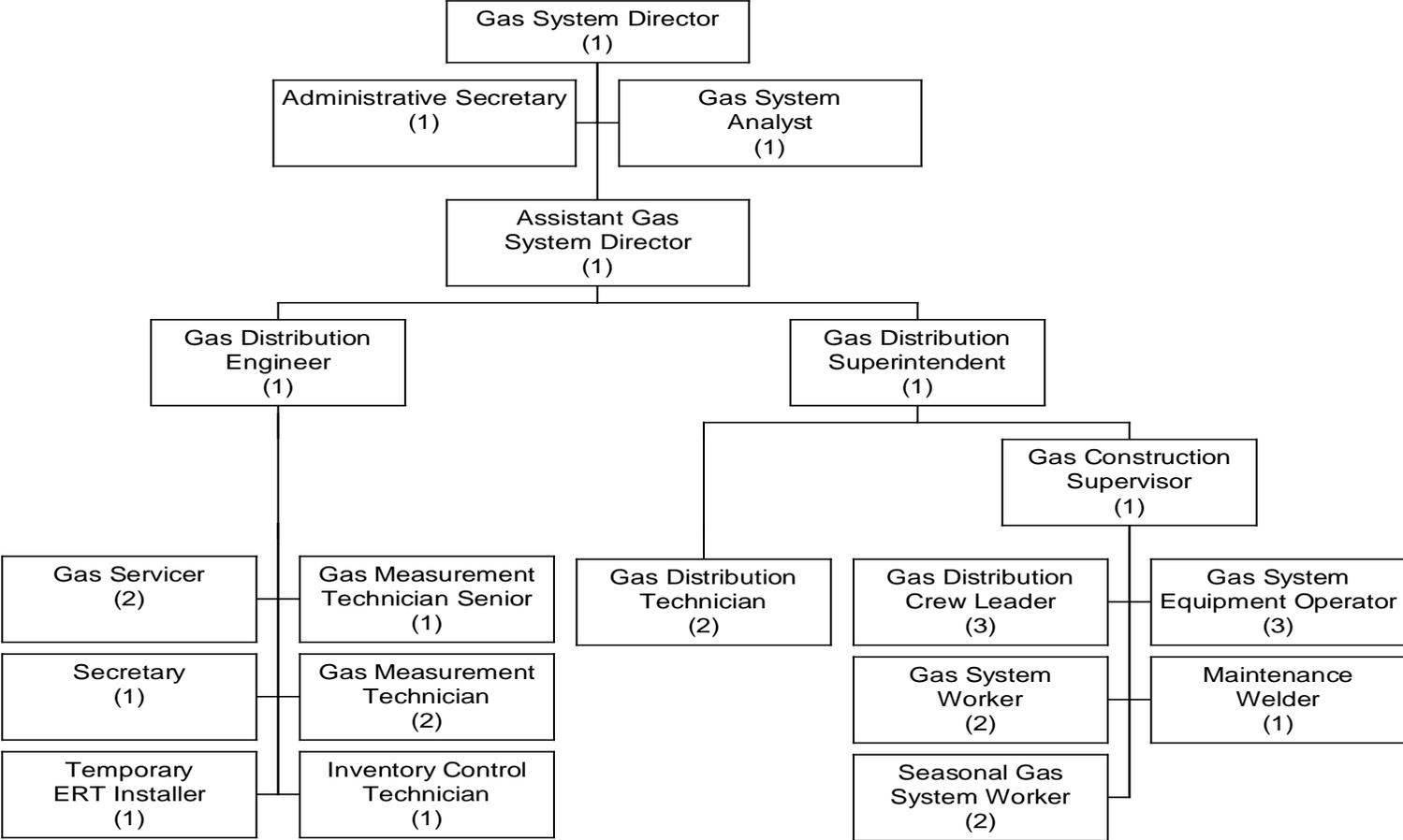
ACCOUNT DESCRIPTION: Data Processing Equip. **ACCOUNT NUMBER:** 10.50.122.4607

DESCRIPTION OF ITEM OR PROJECT:
Replacing four Juniper EX3300 network switches with four Juniper EX4100-48P

PROJECT JUSTIFICATION:
Current Juniper switches are reaching end-of-sales life in the next year.

IMPACT ON OPERATING BUDGET:
Will increase annual maintenance costs.

GAS SYSTEM DEPARTMENT



**CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2024**

Key Area	Responsibility	Objectives/Performance Standards
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Facilities & Services	Gas Utility	1. Focus on improved locating of existing natural gas facilities. This includes replacing approximately 150 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 2024**

Key Area	Responsibility	Objectives/Performance Standards
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Administrative	Gas Utility	1. Continue planning, construction, and support for Pratt Industries and I-69 ORX projects relating to HMG. Both projects will have great economic impact on the community.
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**CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2024**

Key Area	Responsibility	Objectives/Performance Standards
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Facilities & Services	Gas Utility	1. Provide planning, support, materials, and construction services for the new large housing development and other projects in Henderson.
		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 2024**

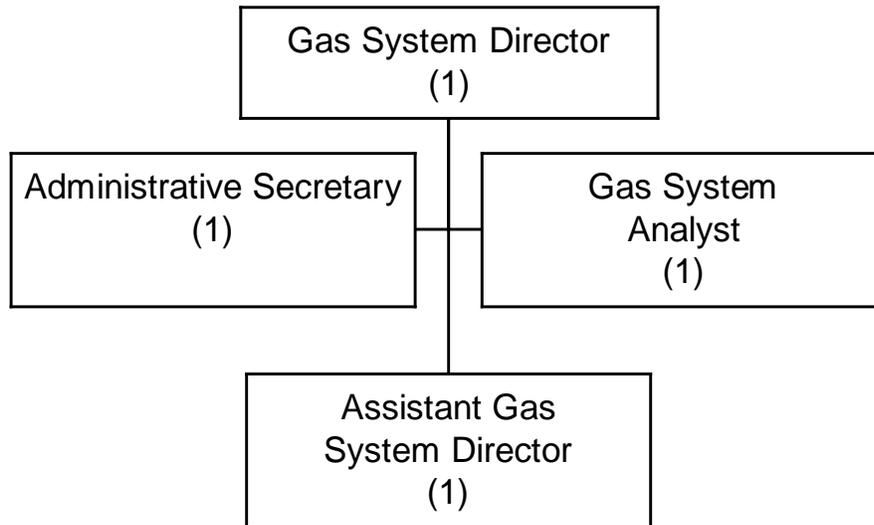
Key Area	Responsibility	Objectives/Performance Standards
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Facilities & Services	Gas Utility	1. Continue on the success of the ERT installations on the HMG AMR project. HMG has installed approximately 5000 ERT units to this point and plan to install another 4300 units in this fiscal year to complete the project.
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**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3221	Service Charges	\$ 9,935	\$ 9,395	\$ 9,000	\$ 6,000	\$ 9,000	50.0%
Service Fees Total		9,935	9,395	9,000	6,000	9,000	50.0%
36 Sale of Property							
3623	Sale of Equipment	63	5,427	6,300	2,000	5,000	150.0%
Sale of Property Total		63	5,427	6,300	2,000	5,000	150.0%
37 Other Revenue							
3700	Interest Income	76,318	(153,802)	55,000	55,000	55,000	0.0%
3730	Insurance Recovery	-	-	-	-	-	N/A
3753	Federal Grant	56,988	-	4,500,000	4,500,000	-	-100.0%
3830	Reimbursable Services	497,030	(128,195)	7,500	100,000	-	-100.0%
Other Revenue Total		630,336	(281,997)	4,562,500	4,655,000	55,000	-98.8%
39 Gas Revenue							
3900	Gas Sales	13,422,335	20,305,150	21,000,000	22,650,000	22,000,000	-2.9%
3920	Penalties	60,916	86,884	65,000	50,000	65,000	30.0%
3940	Gas Mains	22,076	-	2,500	3,000	5,000	66.7%
3945	Service Lines	10,339	21,060	14,000	1,000	5,000	400.0%
3960	PEAK Return	828,417	737,482	600,000	550,000	650,000	18.2%
3990	Miscellaneous	16,495	21,214	155,000	1,000	35,000	3400.0%
Gas Revenue Total		14,360,578	21,171,790	21,836,500	23,255,000	22,760,000	-2.1%
39 Other Revenue							
3970	Bad Debt Recovery	3,700	2,013	-	-	-	N/A
Transfers Miscellaneous Total		3,700	2,013	-	-	-	N/A
GAS REVENUE TOTAL		\$15,004,612	\$20,906,628	\$26,414,300	\$27,918,000	\$22,829,000	-18.2%

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.

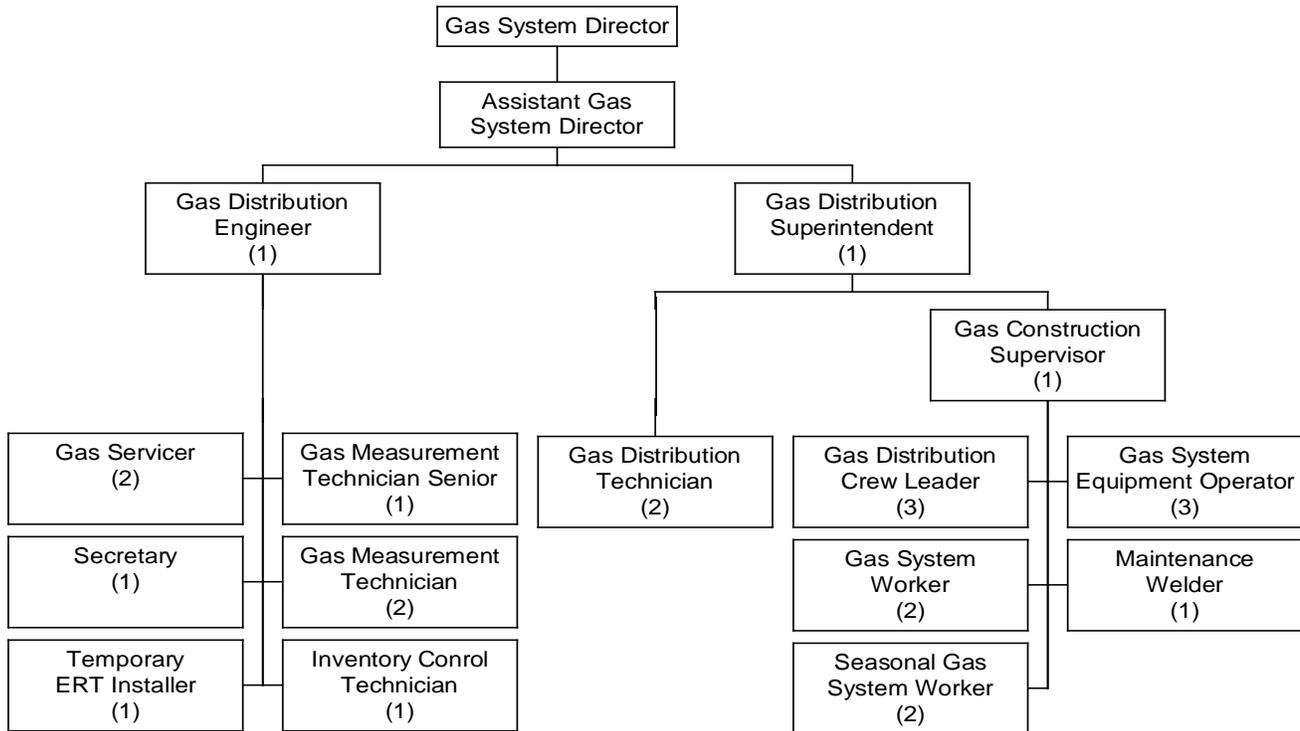
**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
EXPENSE							
Department 25 - Gas							
Division 771 - Gas Administration							
41 Personnel Services							
4101	Salaries - Supervision	\$ 198,796	\$ 184,783	\$ 203,745	\$ 197,000	\$ 213,240	8.2%
4102	Salaries - Clerical	41,823	43,520	46,780	48,780	52,520	7.7%
4103	Salaries - Operational	53,529	56,177	60,641	58,650	63,780	8.7%
4104	Salaries - Overtime	210	-	-	270	270	0.0%
4105	Salaries - Other	-	-	-	6,910	6,910	0.0%
4106	FICA	17,939	17,292	18,851	18,880	20,440	8.3%
4107	Medicare	4,195	4,044	4,409	4,420	4,780	8.1%
4108	Life Insurance	190	171	192	170	170	0.0%
4109	Health Insurance	72,000	66,360	78,720	78,720	81,080	3.0%
4110	Other Insurance	459	411	459	460	460	0.0%
4111	Workers Compensation	1,426	1,026	961	3,250	3,500	7.7%
4112	Employee Assist. Prgm	71	66	73	80	80	0.0%
4115	Unemploy. Insurance	339	448	152	490	490	0.0%
4116	Employee Pension	71,251	84,405	83,361	81,560	76,920	-5.7%
Personnel Services Total		462,228	458,703	498,343	499,640	524,640	5.0%
42 Supplies							
4201	Fuel	1,183	2,439	4,081	5,170	5,100	-1.4%
4203	Office Supplies	1,841	3,152	2,000	2,000	2,000	0.0%
4207	Clothing Supplies	276	353	600	150	600	300.0%
4208	Postage	115	3	50	50	50	0.0%
4209	Educational Supplies	-	-	200	1,000	1,000	0.0%
Supplies Total		3,415	5,947	6,931	8,370	8,750	4.5%
43 Maintenance & Repairs							
4301	Vehicle Repair	609	1,248	900	900	900	0.0%
4302	Office Equip. Repair	5	-	-	-	-	N/A
Maintenance & Repairs Total		614	1,248	900	900	900	0.0%

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Division 771 - Gas Administration (continued)							
44 Services							
4401	Telephone	\$ 379	\$ 646	1,000	1,800	1,800	0.0%
4402	Medical Exams	75	378	150	150	150	0.0%
4403	Assoc. Dues/Subscript.	19,671	18,418	22,000	21,910	22,000	0.4%
4405	Travel & Training	1,736	2,191	6,500	9,130	9,570	4.8%
4408	Legal Advertising	-	-	-	500	500	0.0%
4415	Special Services	74	389	130	80	80	0.0%
4418	Contractual Services	7,500	1,074	3,000	8,500	8,500	0.0%
4419	Professional Services	22,013	38,659	35,000	38,000	38,000	0.0%
4442	Trust Fees	3,441	3,552	3,237	3,500	3,500	0.0%
4491	HND Economic Develop.	12,000	12,000	10,000	12,000	10,000	-16.7%
4522	Audit Expense	14,938	11,417	11,351	13,000	11,500	-11.5%
Services Total		81,827	88,724	92,368	108,570	105,600	-2.7%
45 Sundry Charge							
4501	Insurance Expense	73,100	75,121	75,121	82,640	79,470	-3.8%
4503	Bad Debt Expense	41,279	59,177	60,000	50,000	60,000	20.0%
4506	Agency Contributions	970,000	1,015,000	1,049,000	1,049,000	1,121,000	6.9%
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	199,136	295,813	-	-	-	N/A
Sundry Charge Total		2,683,515	2,845,111	2,584,121	2,581,640	2,660,470	3.1%
47 Transfers							
4725	Transfer to Bond Fund	179,251	179,898	181,770	180,000	182,000	1.1%
Transfers Total		179,251	179,898	181,770	180,000	182,000	1.1%
Total Gas Administration		<u>\$ 3,410,850</u>	<u>\$ 3,579,631</u>	<u>\$ 3,364,433</u>	<u>\$ 3,379,120</u>	<u>\$ 3,482,360</u>	<u>3.1%</u>

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 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Division 772 - Gas Distribution							
40 Expenses							
4900	Corydon Franchise Fee	\$ 150	\$ 124	\$ -	\$ 200	\$ -	-100.0%
Expenses Total		150	124	-	200	-	-100.0%
41 Personnel Services							
4101	Salaries - Supervision	126,323	193,906	213,747	136,630	129,490	-5.2%
4102	Salaries - Clerical	67,248	55,201	70,316	70,380	76,520	8.7%
4103	Salaries - Operational	623,454	584,302	640,711	740,230	810,090	9.4%
4104	Salaries - Overtime	16,047	9,889	14,055	19,100	19,190	0.5%
4106	FICA	52,190	53,002	55,851	59,820	64,070	7.1%
4107	Medicare	12,206	12,396	13,062	14,000	14,990	7.1%
4108	Life Insurance	976	924	899	890	890	0.0%
4109	Health Insurance	354,587	338,310	352,272	413,280	425,630	3.0%
4110	Other Insurance	2,333	2,208	2,167	2,420	2,420	0.0%
4111	Workers Compensation	8,637	6,287	6,060	27,150	29,040	7.0%
4112	Employee Assist. Prgm	364	352	351	380	380	0.0%
4115	Unemploy. Insurance	1,012	1,389	453	1,530	1,520	-0.7%
4116	Employee Pension	564,607	270,440	247,749	258,480	241,180	-6.7%
Personnel Services Total		1,829,984	1,528,606	1,617,693	1,744,290	1,815,410	4.1%
42 Supplies							
4200	Non-Inventory Parts	7,537	5,655	6,500	6,000	6,000	0.0%
4201	Fuel	28,328	34,495	52,812	76,660	66,020	-13.9%
4202	Minor Tools	5,908	6,489	6,000	6,000	6,000	0.0%
4203	Office Supplies	2,241	4,347	3,000	3,000	3,000	0.0%
4204	Cleaning Supplies	2,592	976	1,000	1,000	1,000	0.0%
4207	Clothing Supplies	9,466	9,435	12,000	13,190	13,190	0.0%
4208	Postage	35	177	60	60	60	0.0%
4211	Periodicals & Supple.	637	-	-	900	900	0.0%
4212	Mechanical Supplies	5,227	4,936	3,000	6,090	6,090	0.0%
4213	Traffic Control Supplies	1,976	1,862	2,000	2,000	2,000	0.0%
4214	Chemical Supplies	7,583	8,207	8,000	10,000	10,000	0.0%
4218	Natural Gas	8,742,656	16,093,102	15,500,000	17,050,000	16,000,000	-6.2%
4225	Safety Supplies	1,527	1,127	1,500	2,000	2,000	0.0%
Supplies Total		8,815,713	16,170,808	15,595,872	17,176,900	16,116,260	-6.2%

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Division 772 - Gas Distribution (continued)							
43 Maintenance & Repairs							
4301	Vehicle Repair	\$ 34,711	\$ 45,178	\$ 60,000	\$ 40,000	\$ 60,000	50.0%
4302	Office Equip. Repair	4	27	5	100	100	0.0%
4303	Instr. & Appar. Repair	10,274	6,659	10,000	13,500	13,500	0.0%
4304	Other Equipment Repair	16,986	21,114	18,000	22,300	22,300	0.0%
4306	Building Repair & Maint.	76	1,938	1,500	1,500	1,500	0.0%
4307	Other Structures Repair	89	42	300	300	300	0.0%
4308	Machines Tools Repair	871	997	900	900	900	0.0%
4309	Radios Repair	-	1,412	400	800	800	0.0%
4315	Utility Cuts	8,165	17,194	16,000	15,000	15,000	0.0%
4316	Minor Street Repair	-	-	500	500	500	0.0%
4318	Gas Serv. Line Repairs	72,333	88,465	75,000	162,000	150,000	-7.4%
4319	Gas Main Line Repairs	(8,149)	97,666	125,000	313,000	275,000	-12.1%
4320	Gas Meter Repairs	58,168	59,710	50,000	69,700	69,700	0.0%
4321	Regulator Repair/Maint	32,116	5,845	30,000	32,820	32,820	0.0%
Maintenance & Repairs Total		225,644	346,247	387,605	672,420	642,420	-4.5%
44 Services							
4401	Telephone	19,675	18,860	21,000	17,000	21,000	23.5%
4402	Medical Exams	553	920	750	500	750	50.0%
4403	Assoc. Dues/Subscript.	1,314	-	-	-	-	N/A
4405	Travel & Training	50	309	5,000	10,990	13,120	19.4%
4408	Legal Advertising	-	-	100	800	800	0.0%
4409	Electric-Purchased	1,193	1,480	1,500	1,700	1,700	0.0%
4414	Clothing / Cleaning	1,900	1,750	1,800	2,000	2,000	0.0%
4415	Special Services	620	1,168	500	750	750	0.0%
4417	Printing and Reprod.	7	14	100	-	100	N/A
4418	Contractual Services	31,100	23,251	98,000	100,830	100,830	0.0%
4419	Professional Services	4,841	10,039	15,000	50,500	50,500	0.0%
4424	Equipment Rental	-	-	7,500	12,000	12,000	0.0%
Services Total		61,253	57,791	151,250	197,070	203,550	3.3%
46 Capital Outlay							
4601	Motor Vehicles	\$ -	\$ -	\$ 90,000	\$ 70,000	\$ 80,000	14.3%
4608	Instrument & Apparatus	(16,623)	-	-	-	-	N/A
4621	Gas Service Lines	24,524	-	125,000	200,000	-	-100.0%
4622	Gas Main Lines	(5,880)	-	2,000,000	2,000,000	200,000	-90.0%
4624	System Improvements	75,418	-	1,330,000	1,511,000	-	-100.0%
Capital Outlay Total		77,439	-	3,545,000	3,781,000	280,000	-92.6%
Total Gas Distribution		\$11,010,183	\$18,103,576	\$21,297,420	\$23,571,880	\$19,057,640	-19.2%
GAS EXPENSE TOTAL		\$14,421,033	\$21,683,207	\$24,661,853	\$26,951,000	\$22,540,000	-16.4%
GAS NET		\$ 583,579	\$ (776,579)	\$ 1,752,447	\$ 967,000	\$ 289,000	

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

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 2024**

DEPARTMENT: Gas

DIVISION: Distribution **TOTAL COST:** \$ 40,000

ACCOUNT DESCRIPTION: Vehicles **ACCOUNT NUMBER:** 20.25.772.4601

DESCRIPTION OF ITEM OR PROJECT:
HMG measurement group truck needs replaced. This will be standard half ton quad cab truck.

PROJECT JUSTIFICATION:
HMG truck number 772-183 has reached the end of its life cycle and needs replaced.

IMPACT ON OPERATING BUDGET:
This will reduce maintenance cost on HMG's fleet.

DIVISION: Distribution **TOTAL COST:** \$ 40,000

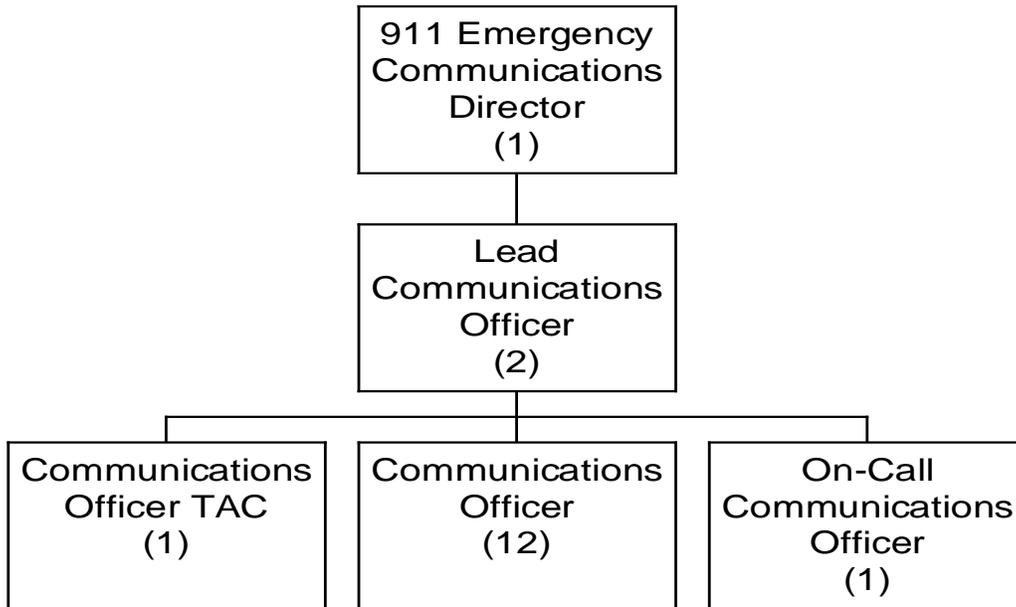
ACCOUNT DESCRIPTION: Vehicles **ACCOUNT NUMBER:** 20.25.772.4601

DESCRIPTION OF ITEM OR PROJECT:
HMG Superintendent truck needs replaced. It has 142,777 miles and is constantly in the shop.

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:
This will reduce maintenance cost on HMG's fleet.

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 2024

Key Area	Responsibility	Objectives/Performance Standards
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Facilities & Services	911 Emergency Communications Department	1. We strive to continue to upgrade technology with advancing next generation 911 capabilities. We have applied for the 2023 KY 911 Services Board Grant to assist with funding a next generation capable customer premise equipment, better known as a CPE provider that will be state hosted with dual redundancy. This product will prepare us for the ESI net which Kentucky is looking to fund in 2024. This product would be better known to someone not familiar with our equipment as a computer system, connected to the 911 service, which delivers the local 911 call to our center as the public safety answering point.
		2. We started working on a major CAD project which will take place over the next 2 fiscal years. This CAD project involves dedication from many different city/county agencies on many different levels. Our goal for public safety as a team for this project is to work more cohesively and to provide better service to our community with a better source of GIS data. This will greatly benefit dispatchers with more accurate response protocols built within the layers and natures to assign the appropriate units to an emergency event.

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2024

Key Area	Responsibility	Objectives/Performance Standards
----------	----------------	----------------------------------

Enhance city attractiveness/ awareness	911 Emergency Communications Department	1. Continue to participate in community events to bring awareness of the services we provide. These different opportunities have also been excellent for job recruitment and promotion in addition to intake from business owners to keep their business contacts current.
		2. Continue upgrading and maintaining equipment to improve responder/ citizen safety and the efficiency of the department.
		3. Continue to work on interoperability with surrounding counties.

**CITY OF HENDERSON, KY
911 FUND BUDGET
FOR FISCAL 2024**

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3270	911 Fees	\$ 638,619	\$ 653,565	\$ 651,309	\$ 645,700	\$ 651,500	0.9%
3272	Wireless 911 Revenue	284,769	309,567	298,500	295,300	298,500	1.1%
Service Fees Total		923,388	963,132	949,809	941,000	950,000	1.0%
37 Other Revenue							
3700	Interest Income	204	298	619	-	-	N/A
3754	State Grant	-	4,716	-	-	-	N/A
3764	Revenue from County	71,069	161,312	279,000	283,000	225,000	-20.5%
Other Revenue Total		71,273	166,326	279,619	283,000	225,000	-20.5%
38 Transfer Miscellaneous							
3990	Miscellaneous	798	-	-	-	-	N/A
3851	Transfer from General	203,000	428,000	836,000	852,000	676,000	-20.7%
Transfers Miscellaneous Total		203,798	428,000	836,000	852,000	676,000	-20.7%
911 REVENUE TOTAL		\$ 1,198,459	\$ 1,557,458	\$ 2,065,428	\$ 2,076,000	\$ 1,851,000	-10.8%

EXPENSE

Department 55 - 911
Division 018 - 911

41 Personnel Services

4101	Salaries - Supervision	\$ 64,980	\$ 68,912	\$ 73,226	\$ 71,470	\$ 77,720	8.7%
4103	Salaries - Operational	472,176	477,079	513,561	602,450	691,940	14.9%
4104	Salaries - Overtime	61,224	124,698	161,873	27,170	27,170	0.0%
4106	FICA	35,820	40,216	44,903	43,470	49,420	13.7%
4107	Medicare	8,377	9,405	10,502	10,170	11,560	13.7%
4108	Life Insurance	616	560	576	640	680	6.3%
4109	Health Insurance	230,960	206,817	222,684	295,200	324,290	9.9%
4110	Other Insurance	1,472	1,338	1,377	1,730	1,850	6.9%
4111	Workers Compensation	485	416	463	1,120	1,270	13.4%
4112	Employee Assist. Prgm	232	223	229	310	350	12.9%
4115	Unemploy. Insurance	687	1,042	370	350	1,180	237.1%
4116	Employee Pension	140,026	175,027	197,216	175,930	169,740	-3.5%
Personnel Services Total		1,017,055	1,105,733	1,226,980	1,230,010	1,357,170	10.3%

CITY OF HENDERSON, KY
911 FUND BUDGET
FOR FISCAL 2024

Account Number	Account Description	2021 Actual	2022 Actual	2023 Projection	2023 Budget	2024 Proposed Budget	% Change
Division 018 - 911 (continued)							
42 Supplies							
4201	Fuel	\$ 955	\$ 474	\$ 1,467	\$ 2,000	\$ 2,000	0.0%
4203	Office Supplies	9,647	8,274	9,300	9,300	9,000	-3.2%
4207	Clothing Supplies	3,232	5,307	5,000	6,000	4,140	-31.0%
4208	Postage	14	51	25	100	100	0.0%
Supplies Total		13,848	14,106	15,792	17,400	15,240	-12.4%
43 Maintenance & Repairs							
4301	Vehicle Repair	-	266	500	-	2,000	N/A
4302	Office Equip. Repair	141,490	144,119	158,842	148,000	210,370	42.1%
4303	Other Equipment Repair	4,350	8,199	-	-	340	N/A
4309	Radios Repair	10,359	268,675	173,000	183,680	201,300	9.6%
Maintenance & Repairs Total		156,199	421,259	332,342	331,680	414,010	24.8%
44 Services							
4401	Telephone	10,774	9,545	8,370	9,000	9,000	0.0%
4402	Medical Exams	222	1,770	1,400	1,860	1,860	0.0%
4403	Assoc. Dues/Subscript.	252	1,965	1,800	2,200	2,200	0.0%
4405	Travel & Training	5,463	8,559	10,400	10,000	8,750	-12.5%
4408	Legal Advertising	175	-	-	-	-	N/A
4409	Electric Purchase	7,391	7,925	8,750	7,500	9,000	20.0%
4414	Clothing / Cleaning	-	-	49	-	-	N/A
4415	Special Services	2,275	3,918	2,500	3,500	3,400	-2.9%
4417	Printing and Reprod.	-	545	-	-	-	N/A
4418	Contractual Services	1,545	1,825	1,640	-	-	N/A
4426	911 Expense	-	17,727	20,000	20,000	21,480	7.4%
4501	Insurance Expense	4,935	6,370	16,083	7,010	7,590	8.3%
4503	Bad Debt Expense	4,146	6,204	4,752	-	-	N/A
4522	Audit Expense	1,087	1,226	1,220	1,300	1,300	0.0%
Services Total		38,265	67,579	76,964	62,370	64,580	3.5%
46 Capital Outlay							
4607	Data Processing Equip.	-	4,716	412,862	434,540	-	-100.0%
Capital Outlay Total		-	4,716	412,862	434,540	-	-100.0%
911 EXPENSE TOTAL		\$ 1,225,367	\$ 1,613,393	\$ 2,064,940	\$ 2,076,000	\$ 1,851,000	-10.8%
911 NET		\$ (26,908)	\$ (55,935)	\$ 488	\$ -	\$ -	

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Emergency Communications DIVISION: Emergency Communications

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Replace current printer(s) with more cost efficient for ink	\$ 2,000
		Office Supplies (replacement ink, cleaning supplies- Lysol wipes, floor cleaner, air freshener, germx, Kleenex, labels, pens, printer paper, colored folders-DVO,wanted,etc...,binders-etc	4,000
		Chair Contract - annual	1,800
		Water in office avg \$60/month, other utensils	1,200
		Total	\$ 9,000
4207	Clothing Supplies	2 SS Polo Shirts @ avg \$50 each x 17 Employees	\$ 1,700
		1 Fleece @ avg \$70.00 each x 17	1,190
		New employee reimbursement for academy clothing	1,000
		New employee backpack	250
		Total	\$ 4,140
4302	Office Equipment Repair	CAD Maintenance	\$ 80,000
		CallWorks 1 Yr. Service agreement 23-24 (\$2002/mo.)	24,030
		911- IT related needs (Juniper switches, CAD computers, monitor and mount for 6th screen-CAD project)	22,000
		10% Match- KY 911 Services Board Grant for CPE provider	17,100
		HMP&L (\$1290/mo.)	15,480
		Vertiv Preventive Maintenance at MSC	15,000
		Remaining APCO EMD Contract Purchase (deduct from EMS pay	14,360
		APCO EMD Maintenance	3,000
		Monthly fees(if awarded grant) start June 2024 approx. (\$2500/mo	2,500
		Veeam backup/replication of data (Pinnacle Computer Services)	2,000
		VEEM Ware Maintenance (Pinnacle Computer Services)	2,000
		Firewall Maintenance (\$1400/yr.)	1,400
		Frontline Training Program (Online DOR)	1,000
		NCIC License	250
		When to Work Scheduling Software Renewal	250
		As needed in center repair misc./other (headsets, furniture-no war	10,000
		Total	\$ 210,370
4309	Radio Repair	Motorola Maint. Agreement/ Eventide	\$ 170,000
		Battery replacement at radio towers	25,000
		LP Gas replacement	3,000
		Heat/ Air Preventive Maint at towers	1,800
		Tower Inspections (Fall 23 guyed tower crown castle)	1,500
		Total	\$ 201,300

**CITY OF HENDERSON, KY
 DETAIL ACCOUNT INFORMATION
 FISCAL YEAR 2024**

DEPARTMENT: Emergency Communications DIVISION: Emergency Communications

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
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
4405	Travel & Training	APCO Online training	\$ 2,000
		APCO EMD recertification	1,500
		APCO EMD training upon academy graduation new employees	1,000
		Per diem annual recertification avg \$50 @ 15 employees	750
		CPR Training/ Re-Certification	100
		Other Travel (NENA, KESC, APCO)	3,400
		Total	\$ 8,750
4409	Electric Purchased	Kenergy Cell Tower at St. Rt. 416	\$ 3,000
		KY Utilities Cell Tower at St. Rt. 266	3,000
		Kenergy Cell Tower at Ridgewood Rd	3,000
		Total	\$ 9,000
4415	Special Services	Language Line- for 911 emergency only	\$ 2,000
		Sponsor - Henderson City/County Fire Association Meeting	400
		Other (promotional, interview panel accommodations, tele week)	1,000
		Total	\$ 3,400
4426	911 Expense	Payment for the 911 Service (Avg. \$1,600/mo.) Main center	\$ 19,200
		Payment for the 911 Service (Avg. \$190/mo.) Backup	2,280
		Total	\$ 21,480



SECTION D
OTHER
INFORMATION

CAPITAL EXPENDITURES BY CLASSIFICATION AND FUND
Fiscal 2024

	General	Gas	Construction	HART	Sanitation	Total
4601 Vehicles	\$ 450,800	\$ 80,000		\$ 250,000	\$ 325,000	\$ 1,105,800
4605 Machinery & Tools	225,200					225,200
4607 Data Proc. Equip.	48,000					48,000
4612 Streets / Sidewalks			\$ 4,307,500			4,307,500
4617 Buildings			3,387,000			3,387,000
4628 Park Improvement			13,147,000			13,147,000
	\$ 724,000	\$ 80,000	\$ 20,841,500	\$ 250,000	\$ 325,000	\$ 22,220,500

City of Henderson, KY

Recap of all Capital Projects

General Fund Capital

Division Number			
10.10.233	Codes	New vehicle	\$ 40,000
10.10.455	Project Management	Various machinery & tools for sports complex	143,200
10.20.232	Fire	New administrative vehicle	60,000
10.20.232	Fire	New staff vehicle	50,000
10.35.451	Parks	New utility vehicle	23,000
10.40.231	Police	2 - Police Pursuit Vehicles	130,800
10.45.014	Public Works	Hydraulic lift equipment trailer	19,000
10.45.342	Public Way Improvements	New 1-ton dump truck	125,000
10.45.342	Public Way Improvements	New service truck	45,000
10.45.366	Garage	30,000 lb. drive-on lift	40,000
10.50.122	Information Technology	Renewal of Windows licenses	25,000
10.50.122	Information Technology	4-Juniper network switches	23,000
Total General Fund			<u>\$ 724,000</u>

Gas Fund Capital

Division Number			
20.225.772		1/2 ton quad cab truck	\$ 40,000
20.225.772		Crew truck	40,000
Total Gas Fund			<u>\$ 80,000</u>

Construction Fund Capital

Division Number			
51.90.298	City Manager	Sports Complex	\$13,147,000
51.90.298		Fire Station	2,892,000
51.90.298		Newman Park Shelter	495,000
51.90.298		Green River Rd. Sidewalks	142,870
51.90.298		Wathen Lane	3,834,630
51.90.298		Barret Blvd.	330,000
Total Construction Fund			<u>\$ 20,841,500</u>

HART Capital

Division Number			
56.10.015	Mass Transit	2- buses	\$ 250,000
Total HART Fund			<u>\$ 250,000</u>

City of Henderson, KY Recap of all Capital Projects

Sanitation Fund Capital

Division Number			
57.45.344	Sanitation Collection	Automated Sanitation Truck	\$ 275,000
57.45.345	Landfill	Crew cab pickup truck	<u>50,000</u>
		Total Sanitation Fund	<u>\$ 325,000</u>
		GRAND TOTAL - ALL FUNDS	<u><u>\$ 22,220,500</u></u>

City of Henderson, KY Vehicles and Equipment - Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement						
							Excellent	Good	Fair	Poor	Inoperable	2024	2025	2026	2027	2028 or after		
Safety																		
016-333	Ford	Escape	2017	34,523			X										\$ 28,000	
Human Resources																		
124-297	Ford	Fusion	2016	15,105			X										\$ 25,000	
Codes																		
233-120	Ford	Ranger	2008	48,608					X								\$ 25,000	
233-154	Chevrolet	Impala	2009	52,147				X				\$ 40,000						
233-351	Ford	Escape	2017	31,213			X										\$ 28,000	
Engineering																		
377-127	Ford	F150	2008	53,847				X									\$ 28,000	
Finance - including pool cars																		
121-193	Chevrolet	Impala	2011	49,903				X									\$ 25,000	
121-331	Ford	Fusion	2017	28,300			X										\$ 25,000	
121-332	Chevrolet	Malibu	2001	21,012				X									\$ 25,000	
121-433	Chevrolet	Impala	2007	100,971				X									\$ 25,000	
Accounting - utility meter reading and servicing																		
123-009	Ford	Ranger	2007	100,357		A			X									
123-121	Ford	Ranger	2008	77,060		A					X							
123-156	Ford	Ranger	2009	76,050		A			X									
123-273	Ford	F-150	2014	47,049			X										\$ 25,000	
123-320	Nissan	Frontier	2016	47,621			X										\$ 25,000	
123-321	Nissan	Frontier	2016	52,566			X										\$ 25,000	
123-322	Nissan	Frontier	2016	55,341			X										\$ 25,000	
123-357	Nissan	Frontier	2017	39,196			X										\$ 25,000	
123-381	Nissan	Frontier	2018	8,154			X											
Fire																		
232-002	E-One	Pumper	1999	145,970					X				\$ 725,000					
232-005	Ford	Explorer	2005	128,459					X			\$ 50,000					\$ 60,000	
232-009	Ford	F-350	2006	34,902				X				\$ 60,000					\$ 60,000	
232-013	Trailer	16' Utility	2005	N/A				X									\$ 15,000	
232-014	Pierce	Pumper	2005	130,208					X								\$ 725,000	
232-016	E-One	Pumper	1999	166,701					X				\$ 725,000					
232-017	Trailer	Roadmaster	2006	N/A				X									\$ 25,000	
232-019	Hackney	Rescue	2004	117,857					X								\$ 500,000	
232-024	E-One	Pumper	1999	136,924					X								\$ 725,000	
232-114	Ford	F-250	2008	45,451				X									\$ 25,000	
232-200	Ford	Taurus	2011	145,760					X								\$ 52,000	
232-233	Ford	Explorer	2013	79,178				X									\$ 52,000	
232-259	Chevrolet	Impala	2014	92,483				X									\$ 52,000	
232-287	Ferrara	Pumper	2015	61,832				X									\$ 725,000	
232-316	Ford	Rescue	1997	22,949					X								\$ 300,000	
232-352	Champion	Defender	2009	175,088		A				X							\$ -	
232-361	Ferrara	Ladder	2017	24,736			X										\$ 1,100,000	
232-392	Seagrave	Pumper	2018	31,171				X									\$ 725,000	

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	2024	2025	2026	2027	2028 or after
Fire (continued)																
232-451	Ford (Utility)	F-350	2008	14,232				X							\$ 95,000	
232-459	Seagrave	Pumper	2022	932			X								\$ 725,000	
Parks																
451-001	Ford	F-350	1997	77,418											\$ 40,000	
451-002	Ford	F-150	2006	88389 INOP						X					\$ 40,000	
451-007	John Deere	Tractor	2007		2,136			X							\$ 25,000	
451-010	Ford	F-150	2007	100,217				X							\$ 40,000	
451-012	Ford	F-350	2006	26,482				X							\$ 40,000	
451-112	Vermeer	Stump Cutter	2007		434			X							\$ 20,000	
451-165	Ford	F-150	2010	125,464						X					\$ 40,000	
451-177	John Deere	Tractor	2010		943		X								\$ 25,000	
451-204	Ford	F-150	2011	183,169						X					\$ 40,000	
451-219	John Deere	Gator	2012	at Bridges				X							\$ 15,000	
451-336	John Deere	Tractor	2016		553		X								\$ 25,000	
451-450	Ford	F-150	2020	7,837			X								\$ 40,000	
Golf																
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		654		X								\$ 11,000	
Recreation																
456-235	Ford	F-150	2013	68,673						X					\$ 40,000	
456-274	Ford	Fusion	2014	45,971			X								\$ 25,000	
456-176	Ford	F-150	2010	146,989						X			\$ 40,000		\$ 40,000	
Police																
231-012	Boston	Whaler	2006		120					X					\$ 65,000	
231-162	Ford	Pick Up	2010	30,047						X					\$ 40,000	
231-166	Ford	Crown Vic	2010	134,972						X					\$ 65,400	
231-167	Ford - unmarked	Crown Vic	2010	73,048						X					\$ 65,400	
231-168	Ford - unmarked	Crown Vic	2010	80,224						X					\$ 65,400	
231-170	Ford	Crown Vic	2010	129,163						X					\$ 65,400	
231-181	Ford	Crown Vic	2010	78,179						X				\$ 65,400		
231-194	Ford - unmarked	Taurus	2011	94,564						X					\$ 65,400	
231-221	Chevrolet	Caprice	2012	140,885						X			\$ 65,400			
231-222	Chevrolet	Caprice	2012	101,438						X			\$ 65,400			
231-224	Chevrolet	Caprice	2012	115,696						X				\$ 65,400		
231-225	Chevrolet	Caprice	2012	122,595						X				\$ 65,400		
231-228	Ford - unmarked	Taurus	2013	115,000						X				\$ 65,400		
231-229	Ford - unmarked	Taurus	2013	65,000						X			\$ 65,400			
231-231	Ford - unmarked	Taurus	2013	94,600						X				\$ 65,400		
231-254	Chevrolet	Impala	2014	55,976						X					\$ 65,400	
231-255	Chevrolet	Impala	2014	70,391						X					\$ 65,400	
231-256	Chevrolet	Impala	2014	81,373						X					\$ 65,400	
231-257	Chevrolet - unmarked	Impala	2014	66,643						X					\$ 65,400	
231-283	Scion	HB Scion	2015	15,454			X								\$ 40,000	
231-288	Ford - unmarked	Taurus	2015	73,024						X					\$ 65,400	

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	2024	2025	2026	2027	2028 or after
Police (continued)																
231-289	Dodge	Charger	2015	90,447					X						\$ 65,400	
231-290	Dodge	Charger	2015	62,931				X							\$ 65,400	
231-291	Dodge	Charger	2015	71,599				X							\$ 65,400	
231-293	Dodge	Charger	2015	61,985				X							\$ 65,400	
231-294	Dodge	Charger	2015	86,863				X							\$ 65,400	
231-310	Dodge	Charger	2016	67,618				X							\$ 65,400	
231-312	Dodge	Charger	2016	84,008				X							\$ 65,400	
231-313	Dodge	Charger	2016	69,914				X							\$ 65,400	
231-327	Ford	Explorer	2016	80,869				X							\$ 65,400	
231-330	Ford	Explorer	2016	46,413				X							\$ 65,400	
231-341	Ford - unmarked	Taurus	2017	12,578			X								\$ 65,400	
231-342	Ford - unmarked	Taurus	2017	31,342			X								\$ 65,400	
231-343	Chevrolet	Silverado	2014	61,088				X							\$ 40,000	
231-345	Dodge	Charger	2017	49,920			X								\$ 65,400	
231-346	Dodge	Charger	2017	42,037			X								\$ 65,400	
231-347	Dodge	Charger	2017	40,320			X								\$ 65,400	
231-348	Dodge	Charger	2017	53,423			X								\$ 65,400	
231-365	Ford - unmarked	Taurus	2018	10,455			X								\$ 65,400	
231-368	Dodge	Charger	2018	29,771			X								\$ 65,400	
231-369	Dodge	Charger	2018	31,569			X								\$ 65,400	
231-370	Dodge	Charger	2018	42,506			X								\$ 65,400	
231-371	Dodge	Charger	2018	44,982			X								\$ 65,400	
231-383	Chevrolet	S10	2000	146,574		A			X						\$ 65,400	
231-393	Dodge	Charger	2019	15,658			X								\$ 65,400	
231-394	Dodge	Charger	2019	30,022			X								\$ 65,400	
231-395	Dodge	Charger	2019	27,190			X								\$ 65,400	
231-396	Dodge	Charger	2019	25,833			X								\$ 65,400	
231-399	Dodge	Charger	2019	17,360			X								\$ 65,400	
231-400	Pontiac	Torrent	2006	161,632		A	X								\$ 65,400	
231-402	Dodge	Ram	2019	10,358			X							\$ 40,000		
231-403	Dodge	Durango	2020	13,377			X								\$ 65,400	
231-406	Dodge	Durango	2020	13,162			X								\$ 65,400	
231-407	Dodge	Durango	2020	12,282			X								\$ 65,400	
231-408	Dodge	Durango	2020	15,322			X								\$ 65,400	
231-409	Dodge	Durango	2020	14,525			X								\$ 65,400	
231-422	Dodge	Charger	2021	3,321			X								\$ 65,400	
231-423	Dodge	Charger	2021	4,361			X								\$ 65,400	
231-424	Dodge	Charger	2021	5,067			X								\$ 65,400	
231-425	Dodge	Charger	2021	3,569			X								\$ 65,400	
231-426	Dodge	Charger	2021	18,000				X							\$ 65,400	
231-427	Dodge	Charger	2021	15,855				X							\$ 65,400	
231-430	Ford	F-150	2012	131,000						X		\$ 40,000			\$ 65,400	
231-453	Dodge	Durango	2022	200			X								\$ 65,400	
231-454	Dodge	Durango	2022	210			X								\$ 65,400	
231-455	Dodge	Durango	2022	225			X								\$ 65,400	
231-456	Ford	F-150	2005	130,000		A				X					\$ 65,400	
231-457	Chevrolet	Impala	2019	67,478		A		X							\$ 65,400	

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	2024	2025	2026	2027	2028 or after												
<u>Municipal Facilities</u>																												
014-006	Ford	F250/SB	1997	137,085					X				\$	45,000														
014-007	Ford	Bucket	2004	15,962					X						\$	40,000												
014-104	Ford	F-250	2008	112,552				X								\$	40,000											
014-132	Ford	F-250	2008	136,565				X									\$	40,000										
014-199	Ford	F-150	2011	58,489			X											\$	40,000									
014-268	Chevrolet	Van	2014	53,416				X											\$	40,000								
014-460	Ford	F-150	2007	67,135				X												\$	40,000							
<u>PW Administration</u>																												
341-278	Ford	Explorer	2015	76,790			X														\$	40,000						
<u>Traffic Control</u>																												
234-004	Striper	Lazer 111	2004	N/A					X													\$	14,500					
234-005	Ford	Flush	1992	20,681							X												\$	125,000				
234-007	Ford	F-350	2001	8,125										\$	45,000													
234-009	Giant	Vac.	2005	88,995	948				X															\$	49,000			
234-011	Dodge	One Ton Dump	1999	104,269		A					X																	
234-014	Ford	Dump	1990	24,371																					\$	95,000		
234-015	Crack/sealer		2002	N/A																					\$	20,000		
234-016	Arrow Sign		2002	N/A					X																	\$	30,000	
234-019	Line Lazer Paint Machine		2006	N/A																						\$	14,500	
234-026	Chipper	Woodchuck	1990		2,419																					\$	30,000	
234-101	Sterling	Sweeper	2007								X															\$	220,000	
234-106	Ford	F-250	2008	102,320							X															\$	32,000	
234-131	Freightliner	Dump	2008	15,223					X																	\$	95,000	
234-133	Ford	F-250	2008	92,891							X															\$	32,000	
234-232	Ford	F-450	2013	37,004							X															\$	40,000	
234-266	GVM	Leaf Loader	2014		575						X															\$	50,000	
234-267	Lazer	Paint Machine	2014	N/A							X																	
234-315	Ford	F-250	2016	46,150							X															\$	32,000	
234-358	Freightliner	Sweeper	2017	45,816							X															\$	220,000	
234-390	Ford	F250	2019	20,421							X															\$	32,000	
234-428	Takeuchi	TB260CL	2021		250						X																	
<u>Public Way Improvement</u>																												
342-001	GMC	Dump	2004	46,045							X															\$	125,000	
342-007	Case	Backhoe	2006		4,174						X															\$	80,000	
342-009	Ford	Dump	1989	88,995										\$	125,000													
342-010	Ford	Dump	1996	109,718							X															\$	125,000	
342-023	GMC	Dump	1999	87,105																						\$	125,000	
342-024	Ford	Dump	1989	41,892																						\$	125,000	
342-026	Case	Boom Mower	1998		10000+																					\$	125,000	
342-033	Caterpillar	Roller	2003		888						X															\$	45,000	
342-034	PSI	Grader	2003		1,191							X														\$	75,000	
342-036	Gehl	Loader	2004		1,034						X															\$	50,000	
342-057	Ford	Dump	1988	44,851										\$	125,000													
342-105	Ford	F-250	2008	131,409							X			\$	45,000													
342-109	Ford	F-250	2008	89,260							X															\$	45,000	
342-125	Freightliner	Dump	2007	38,493							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	2024	2025	2026	2027	2028 or after
Public Way Improvement (continued)																
342-136	John Deere	Tractor	2008					X							\$ 75,000	
342-173	Case	Backhoe	2009		3,612			X							\$ 80,000	
342-185	Chicago Pneumatic	Air Compressor	1987		1,538				X						\$ 10,000	
342-189	Freightliner	Dump	2011	35,437				X							\$ 95,000	
342-207	Case	Loader	2011		1,337			X							\$ 125,000	
342-215	Case	Mini exc.	2012		1,549			X							\$ 50,000	
342-359	Ford	Ranger		82,493					X						\$ 20,500	
342-260	Ford	F-250	2014	67,401				X							\$ 45,000	
342-282	Ford	F250	2015	54,184				X							\$ 45,000	
342-314	Ford	F-250	2016	4,330				X							\$ 45,000	
342-334	Ford	F-450	2017	67,680			X								\$ 125,000	
342-339	Dodge	RAM 1500	2017	33,050			X								\$ 125,000	
342-344	Freightliner	Dump	2018	14,642			X								\$ 125,000	
000-326	John Deere	gator 535i	2016	287			X								\$ 125,000	
Central Garage																
366-002	Ford	F250	2006	75,268				X							\$ 40,000	
366-004	Ford	F350	2006	193,078		A				X			\$ 60,000			
366-012	Ford	F-150	2007	68,007				X							\$ 40,000	
366-123	Ford	F-150	2008	87,548					X						\$ 40,000	
366-238	Ford	F-150	2013	84,213			X								\$ 40,000	
366-325	Ford	F-350	2016	19,742			X								\$ 60,000	
Information Technology																
122-335	Ford	Freestar	2006	37,249					X					\$ 25,000		
Total General Fund											\$ 450,800	\$ 1,000,800	\$ 340,800	\$ 920,800	\$ 13,876,500	
911 Emergency Communications																
018-253	Chevrolet - unmarked	Impala	2014	42,514				X							\$ 25,000	
018-462	Chevrolet	Impala	2006	57,517				X					\$ 25,000			
Gas Administration																
771-155	Chevrolet	Impala	2009	121,741					X						\$ 23,000	
771-444	Ford	Escape	2022	567			X								\$ 35,000	
Gas Distribution																
772-006	Ford	F-350	2004	36,033	2,646				X				\$ 65,000			
772-014	Freightliner	Dump Truck	2002	51,464	1,831				X					\$ 55,000		
772-019	Ford	F-350SD	2006	54,225	5,729				X						\$ 65,000	
772-027	Caterpillar	Backhoe	1997		945					X					\$ 100,000	
772-045	Air Compressor		2000		400				X						\$ 10,000	
772-108	Ford	F-150	2007	117,565						X			\$ 40,000			
772-116	Case	Backhoe	2007		4,420				X						\$ 100,000	
772-126	Ford	F-350	2008	79,000	8,234						X		\$ 65,000			
772-139	Light tower				3,013					X					\$ 10,000	
772-144	Forklift		2000		1,198				X						\$ 10,000	
772-145	Ford	F-150	2009	140,573							X		\$ 40,000			

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	2024	2025	2026	2027	2028 or after				
Gas Distribution (continued)																				
772-178	Ford	F-150	2010	142,000																
772-179	Dodge	Caravan	2010	93,310								\$	40,000							
772-183	Ford	F-150	2011	83,176						X						\$ 30,000				
772-187	Ditch Witch	Boring mach.	2008		1,087						X					\$ 100,000				
772-197	Vermeer	Mighty Mole	2011		473			X								\$ 55,000				
772-234	Ford	F-150	2013	121,594						X						\$ 25,000				
772-237	Chevrolet	C3500	2013	61,597	7,059						X					\$ 65,000				
772-248	Ford	F-150	2013	58,170							X					\$ 25,000				
772-250	Vermeer	walk behind	2014		150			X								\$ 11,000				
772-251	Welder		2013		565			X								\$ 13,000				
772-262	Ford	F450	2015	16,085	1,480			X								\$ 53,360				
772-269	Ditchwitch	Trencher	2014		1,325			X								\$ 72,000				
772-275	Pow-R Mole	Boring mach.	2014		438			X								\$ 13,600				
772-284	Ford	F-350	2015	59,032	6,014			X								\$ 65,000				
772-324	Ditchwitch	Trencher	2016		1,386		X									\$ 75,000				
772-338	Nissan	Rogue	2017	23,900			X									\$ 28,000				
772-366	Dodge	Ram 1500	2018	24,202			X									\$ 35,000				
772-374	Ford	F-150	2018	42,400			X									\$ 24,000				
772-375	Ditch Witch	RT 45	2017		562		x									\$ 55,000				
772-377	Dodge	Cargo van	2018	45,701			x									\$ 22,000				
772-380	Ford	F-350	2018	31,222	3,373		X									\$ 65,000				
772-401	Chevrolet	1500	2020	34,086			X									\$ 35,000				
772-415	Ram	1500	2021	7,962			X									\$ 35,000				
Total Gas Fund											\$	80,000	\$	105,000	\$	65,000	\$	55,000	\$	1,284,960
Cemetery																				
453-003	John Deere	Backhoe	2003		4,040															
453-124	Ford	F-150	2008	93,436				X									\$ 22,500			
453-137	Ford	F350	2008	40,504		A				X										
453-172	John Deere	Backhoe	2009		2,502												\$ 30,000			
453-203	Ford	F-150	2011	68,478				X									\$ 22,500			
453-239	John Deere	Utility Cart	2005		2,036					X				\$	30,000					
453-241	Chevrolet	C3500	2013	6,251			X										\$ 30,000			
453-317	Ford	F350	2016	3,554				X									\$ 65,000			
453-280	Chevrolet	Silverado	2002	126,505		A				X										
453-355	John Deere	Utility cart	2018		1981		X										\$ 14,000			
Total Cemetery Fund											\$	-	\$	65,000	\$	30,000	\$	-	\$	184,000

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	2024	2025	2026	2027	2028 or after					
HART																					
015-350	Ford	E-350	2017	116,945					X			\$	125,000								
015-353	Ford	E-450	2017	152,419					X			\$	125,000								
015-354	Ford	E-450	2017	162,928					X												
015-382	Nissan	Frontier	2019	8,759				X						\$	25,000						
015-048	Ford	SENT 2	2019	92,125				X						\$	125,000						
015-049	Ford	SENT 2	2019	102,542				X						\$	125,000						
015-050	Ford	SENT 2	2019	95,519				X						\$	125,000						
015-051	Ford	SENT 2	2019	105,467				X						\$	125,000						
015-391	Dodge	Ram 1500	2019	4,144										\$	30,000						
015-352	Ford	Allstar		30,264			X							\$	80,000						
015-436	Ford	F150		4590			x							\$	37,000						
Total HART Fund												\$	250,000	\$	125,000	\$	-	\$	250,000	\$	422,000
*Sanitation Collections																					
344-004	Sterling	Roll-off	2001	51,016					X						\$	150,000					
344-005	Sterling	SC7000	2002	109,979							X										
344-176	Freightliner		2010	107,945					X			\$	275,000								
344-188	Freightliner		2011	95,373					X					\$	275,000						
344-244	Freightliner		2013	79,589				X						\$	275,000						
344-261	Freightliner		2014	77,595				X						\$	275,000						
344-309	Freightliner		2016	61,471										\$	275,000						
344-362	Freightliner	M2106	2018	52,082			X							\$	275,000						
344-419	Freightliner		2020	17,499																	
*Landfill																					
345-006	Caterpillar	D-6	1986		21,913				X						\$	345,000					
345-007	Ford	Flush	1986	41,771		B					X										
345-014	Caterpillar	Scraper	1992		5,107				X						\$	475,000					
345-016	Kubota	Tractor	2003		2,027				X					\$	25,000						
345-128	Ford	F-150	2008	30,446					X			\$	50,000								
345-174	Caterpillar	416B	1996		4,223	A					X										
345-227	Caterpillar	953D	2012		9,533	A		X													
345-236	Ford	F-150	2013	87,187				X						\$	30,000						
345-389	Case	MW24C	1984		add 40	A															
345-397	Ford	F250	2003	230,056		A															
Military	Akerman	Material Handler			4,168	A				X											
	Caterpillar	D7F			4,139																
Total Sanitation Fund												\$	325,000	\$	-	\$	275,000	\$	-	\$	2,125,000
Grand Total												\$	1,105,800	\$	1,295,800	\$	710,800	\$	1,225,800	\$	17,892,460

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.