

FISCAL YEAR

2026

BUDGET



*Introductory
Information*

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Your Wings

NOTES

City of Henderson, Kentucky

Fiscal 2026 Budget

Mayor

Bradley S. Staton

City Commissioners

Robert N. Pruitt

Rodney Thomas

Kelsey Hargis

Nicholas E. Whitt

City Manager

Dylan Ward

Assistant City Manager

William “Buzzy” Newman, Jr.

Chief Financial Officer

Chelsea Mills

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City of Henderson, KY

Fiscal 2026 Budget

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Bradley S. Staton, Mayor

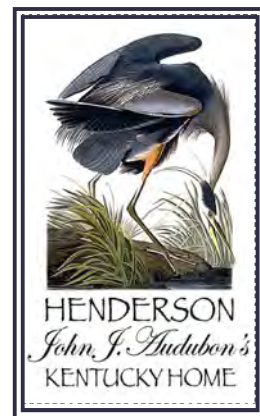
Commissioners:
Robert N. Pruitt
Rodney Thomas
Kelsey Hargis
Nicholas E. Whitt



The City of Henderson

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

Dylan Ward, City Manager
William L. "Buzzy" Newman, Jr., Assistant City Manager
Dawn S. Kelsey, City Attorney
Jessa Brandon, City Clerk
Holli Blanford, Public Relations Director



May 9, 2025

Mayor Bradley S. Staton
Commissioner Robert N. Pruitt
Commissioner Rodney Thomas
Commissioner Kelsey Hargis
Commissioner Nicholas E. Whitt

Board Members:

RE: Executive Summary – Fiscal 2026 Operating Budget

I am pleased to submit to you the fiscal year 2026 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 \$121,063,000, which is an increase of \$1,338,000 or 1.1% from the amended fiscal 2025 budget of \$119,725,000. The increase was primarily due to an increase in the General Fund of \$3.5 million for special projects that the City has been anticipating completing with assigned reserves, \$9 million in the Bond Fund for the fire station 1 project, and \$.6 million increase in the Sports Complex Fund for the first full year of operations at the sportsplex. These increases were offset with a decrease of \$4.3 million in the Construction Fund as the Wathen Lane road project is nearing completion.

The total fund balance reflected in the audit on June 30, 2024 for the General Fund was approximately \$24.4 million. The Finance Director has projected that the current fiscal year will conclude with General Fund expenses exceeding revenues by \$.5 million. With this projection, the fund balance for the General Fund should be approximately \$23.9 million as of June 30, 2025.

I am recommending that \$8.6 million or 35.8% of the fund balance be re-appropriated in the fiscal 2026 budget. If all \$8.6 million is needed, the ending fund balance on June 30, 2026 will be \$15.3 million. That will represent 30.9% of the fiscal 2026 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 fiscal year 2025 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 2026 budget continues to conform to program requirements and will be submitting it to GFOA to determine the eligibility for another award. All Department Directors and staff are recognized for their contributions to this effort.

Organization-wide strategic goals and strategies:

On January 21, 2025, 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 and Local Programming
- Economic Development

It was my intent to address several of these goals in the Fiscal 2026 Budget. We have included \$300,000 in funding in our special projects account to improve the East End. We have adjusted the pay scale in two ways: first everyone will receive a 2% cost of living adjustment. The second, we have moved the entire City to one pay plan so that all employees, including the hazardous employees, receive sufficient pay and all the benefits as it relates to promotions. We are working with our local sports programs to use our new sports complex facility to meet local recreational needs as well making an economic impact in the community. The budget also includes \$1,800,000 in funding for our contribution towards the new conference center in Audubon Park, in which we have partnered with the state and the county to bring more options to Henderson for businesses and other medium-sized gatherings.

Short Term Factors:

There were a few pressing issues that were taken into consideration when preparing the fiscal 2026 budget:

- Inflation is still a major concern especially with salaries.
- Due to continued supply chain issues, obtaining capital like vehicles and equipment is very difficult. Large vehicles for fire, police, and facilities could take longer than 12 months to receive after ordering the vehicles.
- 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.

- Start construction for the fire department's Station #1 replacement.
- Make a concerted effort to mill and then overlay 13 streets.
- Capital improvements and maintenance of our aging facilities (municipal center and peabody building).
- Identify additional locations for housing to address shortages.

Priorities and Issues for the Following Years:

Delaying capital improvements and maintenance needs for our city facilities for fiscal 2026 will only increase the impact on future budgets. Our buildings have seen their fair share of high maintenance costs over the last couple years. Currently, the HVAC systems in the peabody and municipal center are the main priority issues for fiscal year 2026 and 2027. In addition to our buildings, we will need to replace our software in the next few years as our software will stop supporting updates for key services. This could range from \$3 to 4 million or more depending on what we want to include in the software for all departments.

After Fire Station 1 is completed, there is also the need to replace Station 2. This facility is over 50 yrs old. It is undersized and outdated. We have estimated all the major projects and purchases that will be needed within the next five years for our city (see Section B).

Budgetary Trends:

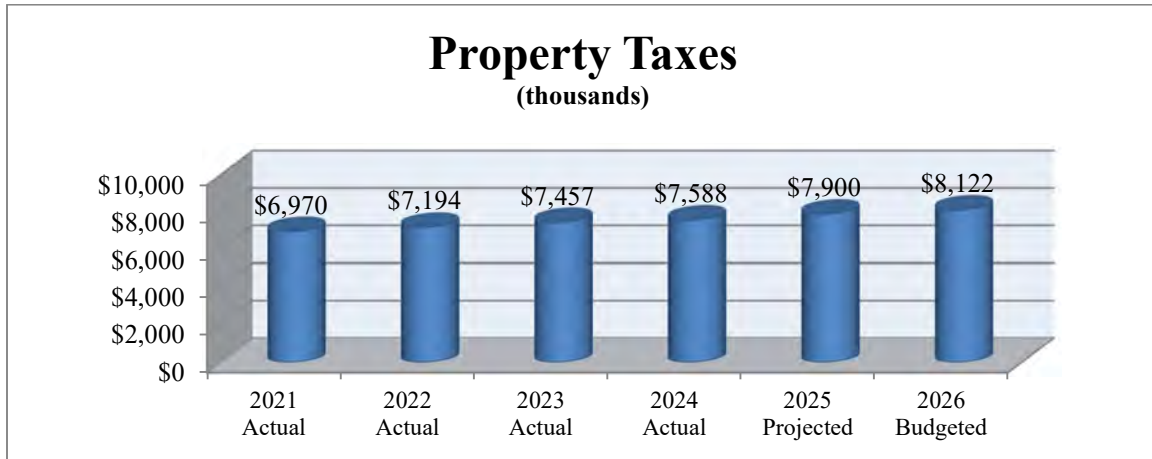
As in previous years, it is our practice to budget revenues conservatively but budget expenses at the maximum. This approach allows us to add projects, capital purchases, and new endeavors when actual revenues exceed budgeted revenue. This prevents us from getting ahead of ourselves without the funding 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 \$41,146,000 for fiscal year 2026. This compares to \$39,142,000 in budgeted revenue for the amended fiscal 2025 budget which is an increase of \$2,004,000 or 5.1%. Occupational taxes when compared to the 2025 budget are expected to increase \$454,000 (3.7%). When compared to 2025 projections, total revenue is comparable with a slight decrease of \$99,700 due to a very conservative approach to budgeting. The past two years we have seen high interest rates, which attributed to higher revenues for our investments. We anticipate that the rates will start to decline over the next year, which is why we have taken a conservative approach for interest income in our budget.

General Fund Revenue Summary (Continued):

Early projections provided by the PVA office indicate that the total value of all taxable property will increase by \$59.2 million. The chart below reflects the property tax revenue since fiscal 2021 for the General Fund net of the annual discount and average collection rate of 98.6%.

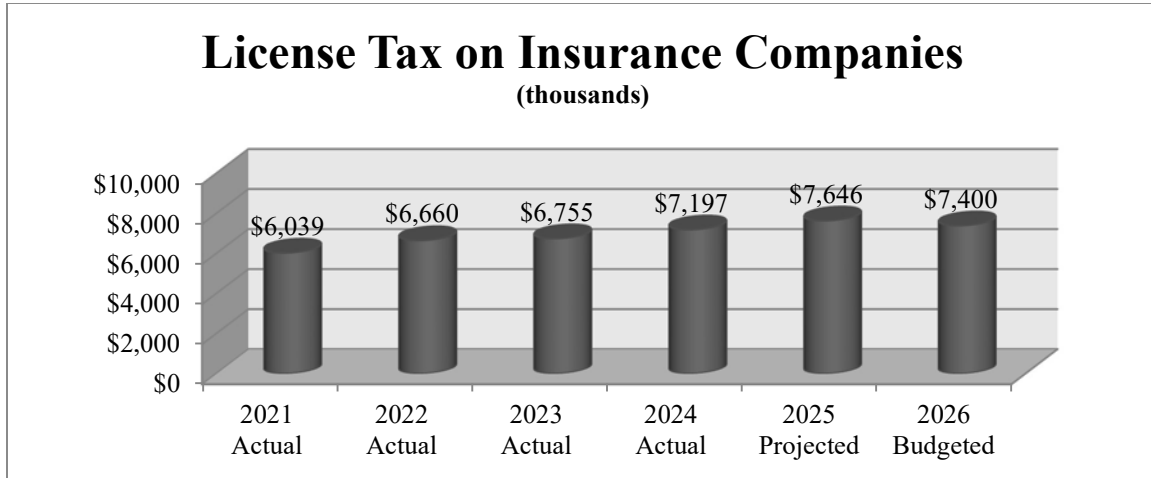


For fiscal 2026, the occupational taxes will reflect a rate of 1.65% that became effective January 1, 2023. This is an increase from the rate of 1.49% set in 2019. We are expecting this group of taxes to be comparable to fiscal 2025 projection. We are still concerned about the global economy and the possibility of a recession and its effect on the local economy. The chart below reflects the occupational tax revenue since fiscal 2021 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 2021. 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 2026 budget of \$7.4 million is up \$270,000 or 3.8% over the 2025 budget. 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 \$49,705,000 which is an increase of \$3,526,000 or 7.6% from the \$46,179,000 that was approved in the amended fiscal 2025 budget. The major drivers for the increase are personnel services (6% increase), transfers to other funds (6.7% increase), and services (26.6% increase). Over the last year, we have worked diligently on moving to one consistent pay plan for all employees, including hazardous employees. With this change, we will see these changes reflected in our personnel services for the fiscal year, along with our COLA adjustments. The services and transfers have increased in the upcoming fiscal year due to our expected contribution for the conference center of \$1,800,000 and the new bond payment relating to the fire station 1 project.

The capital expenditures decreased \$234,000 from amended fiscal 2025 budget. Fiscal 2025 included several staff vehicles that were purchased for different departments, whereas fiscal 2026 did not have as many staff vehicles planned for the upcoming year.

My commitment to the Board is that we will not exceed the total 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.

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 of my efforts to review benefits and pay plans, training opportunities, new facilities, and technology improvements.

Personnel expenses are approximately 55% of the fiscal 2026 budget. By excluding transfers to other funds, personnel expenses make up 65.4% of the budget. A 2.0% cost of living adjustment (COLA) salary increase is recommended for each employee of the City. Upon approval, this will take effect on the pay period beginning June 23, 2025, for the paycheck dated July 11, 2025. I am recommending that the max merit increase be 1.0%.

The following are my recommended changes to the staffing levels. There is a net increase of nine FTE, of which four of these positions relate to police SROs where the school system will be paying for these positions.

Reductions:

- Gas – eliminate Assistant Gas System Director
- Gas – eliminate two (2) Gas System Workers
- 911 – eliminate one (1) On-Call Communications Officer

Additions:

- Police - Police Officers assigned to schools increased from six (6) to ten (10)
- Police – Police Officer, 3 positions
- Public Works – Custodial Worker, 1 position
- Public Works – Heavy Equipment Operator, Senior, 1 position
- Finance – Finance Manager, 1 position
- Gas – Gas Measurement Analyst, 1 position
- Gas – Gas System Equipment Operator, 1 position

Temporaries due to pending retirements:

- Safety – Safety & Training Coordinator (Temporary)

Title and Grade Reclassifications:

- Codes - Property Maintenance Inspector at pay grade 15 to Property Maintenance Inspector, Sr. at pay grade 17
- Finance – Finance Director to Chief Financial Officer (title change only)
- Finance – Assistant Finance Director to Assistant CFO (title change only)
- Finance – Account Technician, Senior to Accounting Specialist (title change only)
- IT – Programmer Analyst at pay grade 27 to Programmer Analyst Senior at pay grade 29
- IT – Assistant Information Technology Director from a pay grade 40 to 41
- Parks – Parks & Recreation Superintendent from a pay grade 30 to 33
- Public Works – Account Clerk at pay grade 10 to Secretary at pay grade 12
- Public Works – Garage Superintendent from a pay grade 30 to 33
- Gas – Gas Distribution Engineer from a pay grade 33 to 40
- Gas – Gas System Crew Leader from a pay grade 19 to 20

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 2026 budget includes a wide range of capital projects with a grand total of nearly \$16.4 million. A summary of the capital outlay can be found in Section B. A few of the included projects will have federal, state, and local assistance; however, over \$10.4 million in capital will come bond proceeds that we have issued over the last two years.

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

Some highlights of other initiatives are as follows:

Public Safety:

- 2 – fire engines (expected delivery is in FY2027 and FY2028)
- 1 – light rescue truck
- 5 – police pursuit vehicles
- 1 – police canine

Technology Initiatives:

- Increase in storage area network (hardware and software)
- Increase in cybersecurity training for staff

Public Works Initiatives:

- 1 – automated sanitation truck
- Repave several different sections of streets
- Create new sidewalks in areas of the city

Parks and Recreation:

- 1 – pickup truck and a skidsteer
- Restroom renovations
- Various playground equipment for the parks

Gas System Initiatives:

- 1 – Gas measurement vehicle and a mini-excavator
- 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 (mass transit).
- Purchase of a new CAD system and phone system for 911.

As our city and area are expanding, we are anticipating several major projects and purchases over the next five years that will be based on our strategic plans. These major projects are listed in Section B broken out by year and with estimated funding sources to show how they will affect the current and future operating budget.

Quasi-Governmental and Joint Funded Budget Requests

Shown within the Non-Departmental budget in section C of the budget are requests received from quasi-governmental and joint funded agencies. The proposed funding of each request is as follows:

Agency	FY 2025 Funding	FY 2026 Proposed Funding
Planning Commission	\$418,290	\$411,140
Ambulance Service	\$134,000	\$160,000
Henderson Tourism	\$38,000	\$38,000
Animal Control	\$145,170	\$169,340
Henderson Rescue Squad	\$4,500	\$4,500
Disaster & Emergency Services (EMA)	\$128,910	\$141,990
Henderson City/County Air Board	\$211,580	\$431,870
Henderson Economic Dev	\$50,000	\$50,000
Human Relations	\$46,020	\$46,020

Some of the significant changes from the previous year relating to these agencies are as follows:

- Ambulance Services – We partner with Deaconess for our ambulance services. As we transition into our new agreement with them, we will be increasing our contribution to cover additional costs for the services they provide in our city over the next few years.
- Animal Control – We are working with the county as they transition animal control responsibilities to help address our animal control needs within the city.
- EMA – The costs include our share of purchasing a new storm siren projected to be \$46,000 to replace aging sirens in our city.
- Henderson City/County Air Board – The increase in funding is due to the city's contribution towards the runway extension project of approximately \$270,000. This contribution will be funding with a grant that the city has been awarded.

Outside Agencies

The City has joined the County to outsource the review process for outside agency funding. The City determined \$150,000 will be allocated out to outside agencies as follows: \$127,500 will be funded to various agencies based on the recommendation on the City/County Allocation Committee, \$15,000 will be held as contingency funds, and \$7,500 to United Way. The Board of Commissioners will receive the recommendations from the City/County Allocation Committee on the funding to be awarded to outside agencies for the 2026 fiscal year on May 13, 2025.

Outside Agencies (Continued)

Funding for the Recreation Association requests is included in the services section of the Recreation budget (Section C). 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 2026 for programming. Funding will be withheld until all contracts, commitments, and obligations are completed.

Gas Fund

Gas Fund expenses are proposed at \$20,186,000, an increase of \$128,000 or .6% from fiscal 2025. The anticipated expense for natural gas is \$14,000,000 which is the same as the previous 2025 amended budget. Of course, this is all based on market conditions that are beyond our control, but we are anticipating a comparable market as the previous year.

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. 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.

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 \$5,849,000 compared to \$5,790,000 in the amended fiscal year 2025 budget.

Expenses increased by \$59,000 or 1.0% compared to the amended fiscal year 2025 budget, as there were no significant changes made for the upcoming year. There is \$462,690 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. The city also pays Daviess County fees as the transfer station operator for transportation and disposal of sanitary waste. There is \$1,892,610 in appropriations for this service to Daviess County. As we heavily rely on Daviess County for these services and our contract will be up for renewal in the next year, our anticipated future expenses could increase significantly.

Health Insurance Fund

The Health Insurance Fund, which is an internal service fund, has proposed expenditures of \$8,815,000 in fiscal year 2026. This is an increase of 2.9% from fiscal 2025. Expenditures include nearly \$7.4 million to pay health insurance claims, \$245,000 for the near-site health clinic and \$1,030,000 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 \$28.39 per pay (or \$738.14/year) for employee-only; \$56.79 per pay (or \$1,476.54/year) for employee+spouse and employee+1-child; and \$85.18 per pay (or \$2,214.68/year) for family coverage.

The core plan premiums will continue at \$20.64 per pay (or \$536.64/year) for employee-only; \$41.27 per pay (or \$1,073.02/year) for employee+spouse and employee+1-child; and \$61.91 per pay (or \$1,609.66/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 annual savings of \$107.38 for the core plan and \$147.68 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 April 2025, the off-site clinics provided 10,872 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 \$20,640 per employee per year. Based upon estimated expenses for fiscal 2026, the employee contributions of \$500,000, will be 5.7% of the revenue sources for the plan. 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.

Construction Fund

The Construction Fund reflects many of the infrastructure initiatives that the City will address next year. The Fund has a total budget of \$15.8 million which is a decrease of \$4.3 million or 21.4% from the amended fiscal 2025 budget. The decrease from the previous year is mainly due to the Wathen Lane project nearing completion.

The budget includes \$9.5 million to start the construction of a new Station #1 for the fire department, which is the largest portion of the budget. This will be funded by the 2024A bond proceeds that we received in fiscal year 2025. The budget also includes \$400,000 for the remainder of the sports complex project.

Also, it is the desire to begin the first phase of roadway design for the future “Loop Road”. The first phase would be in the vicinity of the recently completed Barrett Blvd extension and the highway commercial property currently owned by the City. It is recommended that city staff solicit Request For Qualifications”. Funding for this phase can be presented at a later date.

We have also determined other estimated major construction projects for the next five years. These are listed in Section B broken out by their estimated fiscal year.

Bond Fund

The Bond Fund reflects the payment of obligations that are due during the fiscal year. There is a 9.3% increase from the amended prior year, due to the new debt issuance for the fire station 1 project. As reflected in section B (financial summary), the General Fund’s share of outstanding bonds and interest net of HWU and HMP&L is \$49.7 million. The General Fund’s share of 2026 debt is set at \$3,068,000. 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.

Other Non-Major Funds - Significant Changes or Items to Note:

Pension Funds

The Police and Fire and Civil Service Pension Funds have been reimbursing retirees up to \$349.50 per month for health insurance costs. I am proposing that the monthly reimbursement for supplemental health insurance be increased to \$374.00 or 7.0% effective July 1, 2025. I am also proposing that the annual limit for retirees that are not of Medicare age be increased from \$7,650 to \$8,185.

Other Non-Major Funds - Significant Changes or Items to Note (Continued):

Sports Complex Fund

The Sports Complex Fund is proposed at \$1,121,000, with the General Fund projected to cover \$292,000 of the expenses. This is the first full fiscal year that the sports complex is operational, so expenses may vary. We have hired a third-party operator to manage our sportsplex, of which \$204,000 of our expenses will be paid as management fees.

Public Way Improvement Fund

The Public Way Improvement Fund is the fund used by the City to carry out most of the street, sidewalk, and right-of-way maintenance activities. The proposed revenues and expenses total \$2,315,000, which is an increase of \$112,000 or 5.1% from the amended fiscal 2025 budget. Concrete repairs and asphalt street overlay are budgeted at a total of \$1.1 million, increasing allocated funds by 10% for any inflationary costs to maintain the same basic service levels as the previous year. For fiscal 2026, \$726,000 in asphalt street overlay has been included in the proposed budget. The schedule of streets can be found in section C with the Public Works department. We have received our notice of Municipal Road Aid in the amount of \$650,000; however, 3% will be withheld by the KYTC and placed in an emergency fund. The budget reflects the approximate net of \$630,000.

Mass Transit Fund

The Mass Transit Fund is proposed at \$1,917,000. Federal and State grants are projected to provide \$1,225,000 in fiscal 2026, or 63.9% of the total funding. Fare box revenue is projected at \$21,000, or 1% of total revenue. Fiscal year 2026 is the first year that HART (mass transit) will not be part of Evansville's MPO, which means our federal funding will be coming directly from the state. We do not anticipate losing our funding during this transition period, but it could change our allocation percentage, where the General Fund would cover any additional deficits.

911 Fund

The 911 Fund records all activity for emergency communication services including personnel, contractual, commodity, and capital. It is partially capitalized with a fee per month on all water utility bills in Henderson County that became effective January 1, 2020. Effective July 1, 2025, the fee for City residents will go from \$3.25 to \$5.00 per month and County residents will stay at \$3.25. Legislation also imposes a \$0.93 per month fee for prepaid wireless service. The 911 fees and wireless service fee charges provide 45.3% of the revenue in this fund. 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 \$169,000 for the Motorola maintenance contract and \$80,000 for the annual maintenance for the dispatch system. Fiscal 2026 is also anticipating the purchase of a new CAD system for \$279,000, as well as a new phone system for \$171,000.

Concluding Comments:

I am excited about the future of Henderson. There is enthusiasm and a spirit of cooperation from all areas of the community. Our peers in Kentucky and the surrounding area have taken notice of what is happening here. 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, parks master plan, 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 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.

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 2026 Budget began in the finance department in February 2025. 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, 2026. And finally, the finance department will be responsible for preparing a final comprehensive report for fiscal 2026 that will be presented to the Board in December 2026.

Sincerely,



Dylan Ward, City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Henderson
Kentucky**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrell

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 its 2025 Budget for the fiscal year beginning July 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. 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.

About Henderson



WELCOME TO THE CITY OF HENDERSON, KY



Nestled along the southern banks of the Ohio River, Henderson is a city rich in history, community spirit, and natural beauty. Originally known as "Red Banks" due to the distinctive soil along the river, Henderson was first settled in 1797. It was incorporated as a town in 1810 and became a city in 1867. Today, Henderson stands as Kentucky's 15th largest city, celebrated for its welcoming atmosphere and vibrant local culture.

Location + Geography

Henderson serves as the county seat of Henderson County and is strategically positioned on a bluff over 70 feet above the Ohio River, offering scenic views and a strong sense of place. The city is approximately:

- 10 miles south of Evansville, Indiana
- 128 miles southwest of Louisville, Kentucky
- 140 miles north of Nashville, Tennessee

Covering nearly 18 square miles, Henderson is part of the western Kentucky coal field region and is nearly 400 feet above sea level.

Economy + Industry

Henderson boasts a diverse economic landscape, attracting major manufacturers and processors in aluminum, coal mining, steel, plastics, paper, and agriculture. Locally produced commodities include:

- Aluminum ingot
- Automotive parts
- Truck axles and wheels
- Poultry products

The city is also home to several large employers, contributing to its robust economy.

Education

Henderson County Schools includes eight elementary schools, two middle schools, one high school, an alternative school, and a preschool center.

Henderson Community College, part of the Kentucky Community and Technical College System, offers associate degrees, workforce training, and adult education programs. Notably, the FAME program combines classroom learning with hands-on experience in manufacturing. A regional campus of Murray State University is also located on the college campus.

WELCOME TO THE CITY OF HENDERSON, KY



Healthcare

Henderson is served by several healthcare facilities, including:

- Deaconess Henderson Hospital: A 192-bed acute care hospital offering general hospitalization care, surgical procedures, obstetrics and delivery, and various inpatient and outpatient services.
- Owensboro Health: Operates a facility on Barret Boulevard providing various types of services and specialties.
- Henderson County Health Department: Offers public health services to the community.

Recreation + Culture

Henderson offers a wide range of recreational and cultural activities:

- Audubon State Park: Home to the John James Audubon Museum, offering trails, camping, and birdwatching opportunities.
- Green River National Wildlife Refuge: Established in 2019, providing additional outdoor recreational activities.
- Municipal Parks: Including golf, tennis, soccer, swimming, disc golf, sand volleyball, softball, and baseball facilities.
- Festivals: The city hosts several annual events, including the W.C. Handy Blues & Barbecue Festival, SummerFest, PorchFest, The Sandy Lee Watkins Songwriters Festival, and Bluegrass in the Park Folklife Festival.

Government + Civic Life

Henderson operates under a city manager form of government and the 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. They all have equal voting power. The Commission sets policies that govern the city and appoints advisory groups to assist in decision-making. The city manager, appointed by the Commission, is responsible for the day-to-day operations of the city.

Demographics

As of the 2023 U.S. Census estimate, Henderson has a population of 27,734. The city has a diverse demographic profile, with a median household income of \$47,176 and a median property value of \$151,400. The homeownership rate stands at 53.6%, and the average household size is 2.19 persons.

DEMOGRAPHIC STATISTICS

Last Five Fiscal Years



Fiscal Year	2020	2021	2022	2023	2024
Population	28,757	27,981	27,716	27,697	27,734
Household Income	\$1,147,145	\$1,116,078	\$1,118,618	\$1,202,410	\$1,283,419
Median Household Income	\$39,891	\$39,887	\$40,360	\$43,413	\$46,276
Median Age	39.8	39.7	39.8	38.8	40.1
School Enrollment	6,828	6,975	7,034	6,887	6,850
Unemployment Rate	4.3%	5.3%	4.1%	4.4%	4.8%

DEMOGRAPHIC STATISTICS

Compared to Surrounding Cities



City	Henderson, KY	Owensboro, KY	Madisonville, KY
Population as of July 2023	27,734	60,140	19,355
Persons under 18 years, percentage	22.5%	23.9%	24.3%
Persons 65 years & older, percentage	18.6%	18.3%	18.0%
Medium value of owner occupied homes, 2019-2023	\$151,400	\$162,900	\$152,30
Medium gross rent, 2019-2023	\$788	\$900	\$860

CAPITAL ASSETS

Listed by Function/Program

Fiscal Year

Public Works

2020

2021

2022

2023

2024

Asphalt Streets	99.20	99.20	99.20	99.20	108.26
Concrete Streets	19.94	19.94	19.94	19.94	19.94
City Sidewalks	92.32	92.32	92.37	92.37	93.81
Walking Trails	2.02	2.02	2.02	2.02	2.02
Bike Path	0.74	0.74	0.74	0.74	0.74

Landfill Operations

Commercial	4,770.13	3,166.56	5,055.18	9,073.04	7,943.42
City Residents	2,340.09	1,584.60	1,107.28	1,537.04	980.96
City Government	923.69	987.69	939.23	706.82	461.27
County Residents	1,228.47	2,213.56	668.50	856.97	740.01
County Government	1,276.24	8.80	39.23	13.31	24.89

Transfer Station

Commercial	20,295.44	21,975.35	30,996.70	30,235.51	30,859.71
City Residents	1,118.62	1,892.10	2,281.30	1,729.09	1,445.54
City Government	11,880.04	12,659.38	11,797.24	11,658.34	11,442.38
County Residents	1,507.65	2,101.70	1,610.08	1,123.99	1,479.30
County Government	184.84	128.48	69.89	61.52	93.69

Electric System

Miles of Transmission	209	209	209	209	209
# of Distribution Stations	7	7	7	7	7

CAPITAL ASSETS

Listed by Function/Program

Fiscal Year

Gas System

	2020	2021	2022	2023	2024
Miles of Mains	259	258	259	259	264
Miles of Service Lines	139	139	142	140	141
# of Meters	9,417	9,341	9,504	9,318	9,300

Parks & Recreation

Park Acreage	320.0	320.0	320.0	402.0	402.0
Cemetery Acreage	70	70	70	70	70
Playgrounds	16	16	16	16	16
Rental Shelters	32	32	32	33	33
Golf Holes	18	18	18	18	18
Walking Trails	3	4	4	4	4
Disc Golf Holes	18	18	18	36	36
Pickleball Courts	3	7	7	10	10

OPERATING INDICATORS

Listed by Function/Program

Fiscal Year

Police

2020

2021

2022

2023

2024

Physical Arrests	1,404	2,363	2,370	2,371	1,999
Traffic Violations	1,631	2,984	3,838	3,207	3,560
Parking Violations	2,343	2,315	1,755	0	0
Calls for Service	27,404	30,923	28,444	26,878	25,133

911 Dispatch

911 Emergency Calls	32,797	31,248	30,569	29,512	26,145
Administrative Calls IB	34,194	34,989	33,316	35,228	33,057
Administrative Calls OB	0	0	0	21,181	16,396
Text to 911	0	69	123	204	123
Total calls	66,991	66,306	64,008	86,125	75,721

Fire

Fire	158	123	134	135	137
Overpressure Rupture, etc.	18	22	10	6	5
Emergency Medical	2,058	2,438	2,901	2,743	2,745
Hazardous (No Fire)	151	168	193	223	229
Service Call	302	168	163	172	155
Good Intent Call	277	274	241	243	227
False Alarm	263	296	368	338	401
Severe Weather	2	2	2	3	0
Special Incident	10	8	17	6	10
# of Inspections	75	250	557	339	168

OPERATING INDICATORS

Listed by Function/Program

	Fiscal Year				
Mass Transit	2020	2021	2022	2023	2024
# of Routes	5	5	5	5	6
Fixed Passengers	89,428	48,666	49,870	60,749	76,559
Paratransit Passengers	8,446	7,602	8,449	8,083	8,709
Wheelchair Usage	3,474	3,135	2,813	6,072	6,780
Miles of Service	184,530	175,292	170,461	182,067	192,553

VISION PLAN



Originally adopted in 2015 by a group of community leaders, Vision Henderson set the stage for long-term growth and progress in our city. From this collaborative effort came five overarching goals and 72 big ideas—each aimed at making Henderson an even better place to live, work, and thrive.

Today, the Vision Committee—made up of local leaders and stakeholders—meets every other year to review and update the Vision Plan. Their work ensures that Henderson continues to move forward while staying true to the goals set in 2015.

To keep the momentum going and bring more of these "big ideas" to life, the committee has identified key focus areas to consider for special projects. These areas represent our community's evolving needs and opportunities for impactful growth. You can see them in the table here:

The City of Henderson's Administration Department reviews these focus areas and allocates funding for projects as resources allow. They also collaborate with other departments to provide the support and expertise needed to bring these ideas to life. In addition, the City uses strategic goal categories to guide departments in achieving their individual objectives. These categories include:

- Maintain Basic Service Levels
- Enhance the Economic Climate of the Community
- Improve and Protect Housing
- Enhance City Attractiveness / Control Cost of Government
- Improve Customer Service

More information can be found about department-specific accomplishments, future goals, and performance measures in Section C: Department Budgets.

VISION PLAN CATEGORY	FOCUS AREAS
Riverfront & Downtown	Boutique Hotel
Riverfront & Downtown	Transient Docks/Marina
Community Investment	Audubon Park Enhancements
Community Investment	East End Reinvestment - Commercial & Housing
Community Viability	Additional Entertainment for Youth, Young Adults & Families
Community Viability	Skilled Workforce Attraction and Training
Access & Mobility	Planned Development around I-69 Corridor/Interchanges
Access & Mobility	US-41 Improvements
Landmarking & Sense of Place	US-41 Enhancements

CONTACT US

HENDERSON MUNICIPAL CENTER

222 First Street
Henderson, KY 42420

(270) 831-1200
hendersonky.gov

CITY ENGINEERING

City Engineer: Doug Boom
(270) 831-4946

FINANCE

Finance Director: Chelsea Mills
(270) 831-1290

FIRE

Fire Chief: Josh Dixon
(270) 831-1270

HUMAN RESOURCES

HR Director: Megan McElfresh
(270) 831-1200

LEGAL

City Attorney: Dawn Kelsey
(270) 831-1200

MASS TRANSIT

Superintendent: Crystal Windhaus
(270) 831-1249

MUNICIPAL GAS

Gas Director: Tim Clayton
(270) 831-4918

MUNICIPAL POWER & LIGHT

General Manager: Brad Bickett
(270) 826-2726

OCCUPATIONAL TAX

Tax Administrator: Andrea Gibson
(270) 831-1200

PARKS & RECREATION

Parks Director: Trace Stevens
(270) 831-1274

POLICE

Police Chief: Billy Bolin
(270) 831-1295

PUBLIC RELATIONS

PR Director: Holli Blanford
(270) 831-4934

PUBLIC WORKS

Public Works Director: Brian Williams
(270) 831-1224

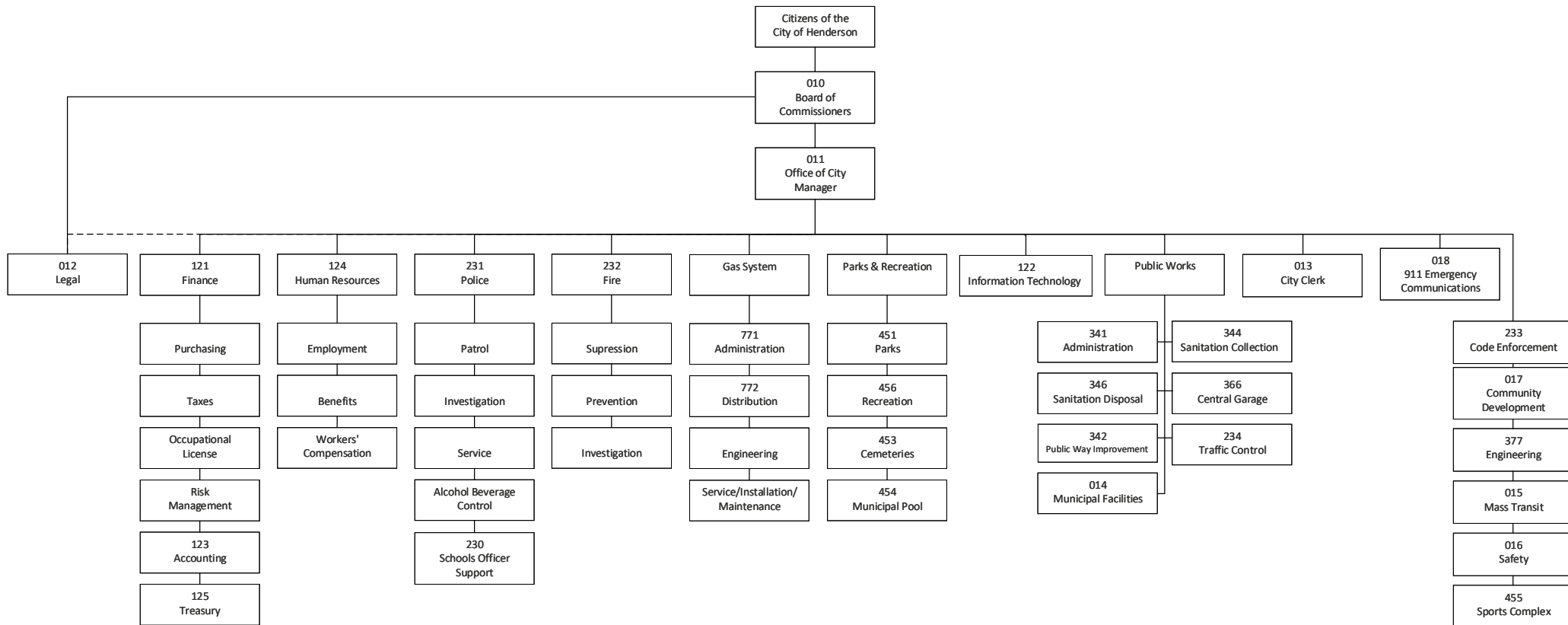
SANITATION

Sanitation Director: David Steele
(270) 831-1234

WATER UTILITY

General Manager: Bart Boles
(270) 826-2421

City of Henderson, Kentucky





*Financial
Information*

8 NOTES

Budget Process



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 2026

- ❖ March 3, 2025 Letters go to Quasi-Governmental agencies and sport agencies for their requests
- ❖ March 12, 2025 Budget packets are sent to department heads
- ❖ March 21, 2025 Quasi-Governmental applications are due back
- ❖ March 24, 2025 Job/Pay reclassifications due back
- ❖ March 31, 2025 Outside agencies application period begins
- ❖ April 7, 2025 Departmental budgets are returned to finance department
- ❖ April 11, 2025 Sport Agencies applications are due
- ❖ April 14-15, 2025 Department head meetings to discuss capital and personnel requests
- ❖ May 2, 2025 Outside agencies applications are due
- ❖ May 13, 2025 Deliver proposed budget to Board of Commissioners
- ❖ May 20, 2025 Commission work session: discuss budget
- ❖ June 10, 2025 Regular commission meeting: first reading of budget and public hearing on municipal aid and LGEA funds
- ❖ June 24, 2025 Regular commission meeting: second reading of budget

City of Henderson, KY Fiscal 2026 Budget Review

Tuesday, May 20, 2025

- 3:30 PM - 3:45 PM City Manager's Remarks / Budget Overview
- 3:45 PM - 3:55 PM Gas Department
- 3:55 PM - 4:05 PM Public Works Department
- 4:05 PM - 4:15 PM Emergency Communication Department
- 4:15 PM - 4:25 PM Fire Department
- 4:25 PM - 4:35 PM Police Department
- 4:35 PM - 4:55 PM Parks and Recreation Department
- 4:55 PM - 5:15 PM Sports Complex
- 5:15 PM - 5:35 PM Break
- 5:35 PM - 5:45 PM Information Technology Department
- 5:45 PM - 6:00 PM Finance Department
- 6:00 PM - 6:20 PM Administration Department
- 6:20 PM - 6:25 PM Financial Outlook Discussion
- 6:25 PM - 6:30 PM Closing Comments and Questions

FINANCE DEPARTMENT MEMORANDUM
25-07

June 2, 2025

TO: Dylan Ward, City Manager

FROM: Chelsea Mills, CPA, Finance Director

SUBJECT: Changes to the Fiscal 2026 Draft Budget

Based on the discussions from the budget work session, the following are the changes that I have made to the Fiscal 2026 Draft Budget that have a financial impact.

General Fund:

- General Fund revenues of \$40,891,000 increased by \$255,000 due to the following adjustments:

In Lieu of Tax Water - \$279,000 increase in estimated PILOT payments from Henderson Water Utility (HWU).

Government Service Charges – (\$24,000) decrease due the changes in public works and information technology discussed below.

- General Fund expenses of \$50,391,000 decreased by (\$686,000) due to the following adjustments:

Public Works: Municipal Facilities – \$23,000 increase due to keeping one of our contractual services for cleaning one of our buildings.

Information Technology: Information Technology – (\$50,000) decrease due to a reclassification of an I.T. Support Specialist being split 50/50 with 911 fund, which was offset by an increase for a pay grade reclassification from 40 to 41 for the Assistant Information Technology Director.

Police: Police – (\$279,000) decrease due to removing the bearcat vehicle of \$350,000. This was offset by a \$20,000 increase due to the addition of providing city phones to the officers which include phone service fees and \$51,000 increase in personnel services for pay plan implementation adjustments.

The number of authorized police officers for the department has also increased by three. We did not include any additional funding for the increase in positions, as the positions wouldn't be hired until later in the year. HR and the Finance department will monitor personnel funds and positions hired for this over the fiscal year.

Parks & Rec: Parks – (\$150,000) decrease due to a reduction in the parks master plan allocation. This was adjusted from \$400,000 to \$250,000.

Nondepartmental: Special Projects – (\$200,000) decrease due to a \$100,000 decrease for the countryview drainage project and \$100,000 decrease relating to Canoe Creek mowing that will now be done in-house.

Nondepartmental: Transfers – (\$30,000) net decrease due to the I.T. and Canoe Creek special project changes mentioned above.

The General Fund's Fiscal 2026 budget for revenues will now be \$41,146,000. The General Fund expenses will now be \$49,705,000. This will result in expenses over revenue in the amount of \$8,559,000.

HART Fund:

HART Fund expenses of \$1,918,000 were decreased by (\$1,000) due to the changes in public works and IT from above.

HART Fund's Fiscal 2026 budget for expenses will now be \$1,917,000.

Gas Fund:

Gas Fund expenses of \$20,193,000 were decreased by (\$7,000) due to the changes in public works and IT from above.

The Gas Fund's Fiscal 2026 budget for expenses will now be \$20,186,000. This will result in revenue over expenses in the amount of \$72,000.

911 Fund:

911 Fund expenses of \$2,625,000 increased by \$28,000 due to splitting the I.T. Support Specialist position 50/50 with 911. This was offset with a reduction of the On-Call Communications Officer position.

The 911 Fund's Fiscal 2026 budget for expenses will now be \$2,653,000

Construction Fund:

Construction Fund expenses of \$16,264,000 were decreased by (\$500,000) due to removing funds allocated to the parks shelter project.

The Construction Fund's Fiscal 2026 budget for expenses will now be \$15,764,000.

The grand total for all funds will decrease (\$1,166,000) from \$122,229,000 to \$121,063,000. I have attached a revised budget ordinance for all funds.

Chelsea Mills

Chelsea Mills

Cc: William Newman, Jr.
Megan McElfresh

CITY OF HENDERSON – ORDINANCE BOOK 161

Record of Ordinances of Meetings in 2025

ORDINANCE NO. 23-25

ORDINANCE ADOPTING BUDGET AND APPROPRIATION ORDINANCE FOR THE 2025-2026 FISCAL YEAR

SUMMARY: BUDGET AND APPROPRIATION ORDINANCE FOR THE FISCAL YEAR COMMENCING JULY 1, 2025 AND ENDING JUNE 30, 2026 FOR THE CITY OF HENDERSON, KENTUCKY

WHEREAS, the City Manager has prepared a proposed Annual Budget for fiscal year commencing July 1, 2025, and ending June 30, 2026, pursuant to KRS 83A.150; and

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

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

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

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

FISCAL 2026 BUDGET APPROPRIATION

GENERAL FUND

GENERAL FUND EXPENDITURE TOTAL	\$ 41,658,000
TRANSFER TO PWI	1,483,000
TRANSFER TO MASS TRANSIT	665,000
TRANSFER TO CONSTRUCTION FUND	874,000
TRANSFER TO EMERGENCY COMM.	887,000
TRANSFER TO POLICE/FIRE PENSION	316,000
TRANSFER TO CIVIL SERVICE PENSION	74,000
TRANSFER TO CEMETERY	388,000
TRANSFER TO BOND FUND	3,068,000
TRANSFER TO SPORTS COMPLEX	292,000
TOTAL GENERAL FUND	<u>\$ 49,705,000</u>

PUBLICATION DATE: 07/01/2025

FIRST READ: 06/10/2025
SECOND READ: 06/24/2025

162 CITY OF HENDERSON – ORDINANCE BOOK

Record of Ordinances of Meetings in 2025

ORDINANCE NO. 23-25 CONT.)

NATURAL GAS FUND	20,186,000
HEALTH REIMBURSEMENT ARRANGE.	140,000
CIVIL SERVICE PENSION FUND	80,000
POLICE & FIRE PENSION FUND	316,000
CEMETERY FUND	649,000
HEALTH INSURANCE FUND	8,815,000
BOND FUND	10,302,000
PUBLIC WAY IMPROVEMENT FUND	2,315,000
CONSTRUCTION FUND	15,764,000
HART OPERATING FUND	1,917,000
SANITATION FUND	5,849,000
EMERGENCY COMMUNICATIONS FUND	2,653,000
SPORTS COMPLEX FUND	1,121,000
TOURISM COMMISSION FUND	350,000
COMMUNITY DEVELOPMENT FUND	826,000
POLICE INVESTIGATION FUND	75,000

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 officers when it is deemed necessary by the Chief of Police and the City Manager due to the length of training necessary for this position.

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, 2025.

This ordinance of amendment shall become effective upon its legal adoption.

On first reading of the foregoing ordinance, it was moved by Commissioner

CITY OF HENDERSON – ORDINANCE BOOK 163

Record of Ordinances of Meetings in 2025

ORDINANCE NO. 23-25 CONT.)

PRUITT, seconded by Commissioner WHITT, that the ordinance be adopted on its first reading.

On roll call the vote stood:

Commissioner Thomas:	<u>AYE</u>	Commissioner Hargis:	<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 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 THOMAS, seconded by Commissioner HARGIS, that the ordinance be adopted.

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

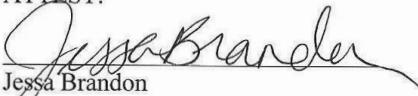
Commissioner Thomas:	<u>AYE</u>	Commissioner Hargis:	<u>AYE</u>
Commissioner Pruitt:	<u>AYE</u>	Mayor Staton:	<u>AYE</u>
Commissioner Whitt:	<u>AYE</u>		

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

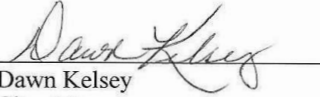

Bradley S. Staton, Mayor

Date: June 24, 2025

ATTEST:


Jessa Brandon
City Clerk

**APPROVED AS TO FORM AND
LEGALITY THIS 5th DAY OF
JUNE 2025.**

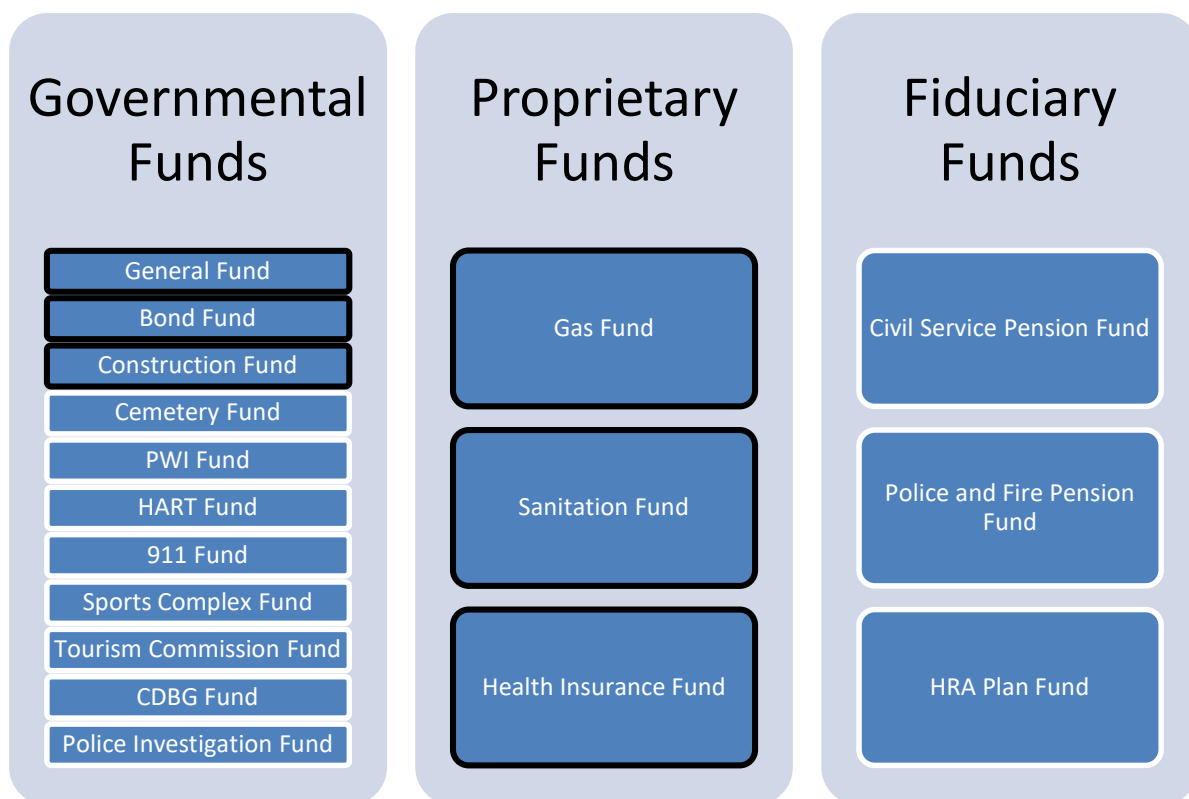
By: 
Dawn Kelsey
City Attorney

Financial Summary



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.



*Any fund above that is shaded with a black box is considered a major / significant fund for the city.

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. It is also used to pay all general operating expenditures, the fixed charges, and the capital improvement costs not paid by other funds.

Bond Fund

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

Construction Fund

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

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

Nonmajor Governmental Funds:

For fiscal 2026, the nonmajor governmental funds of the City will consist of eight (8) special revenue funds as described below. Special revenue funds are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designed to finance 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.

Sports Complex – The Sports Complex Fund is used to account for the City’s sports complex operations.

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 to 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 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 and sanitation fund reserve of at least one-quarter (or three months) of each fund's operating budget.

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, and 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

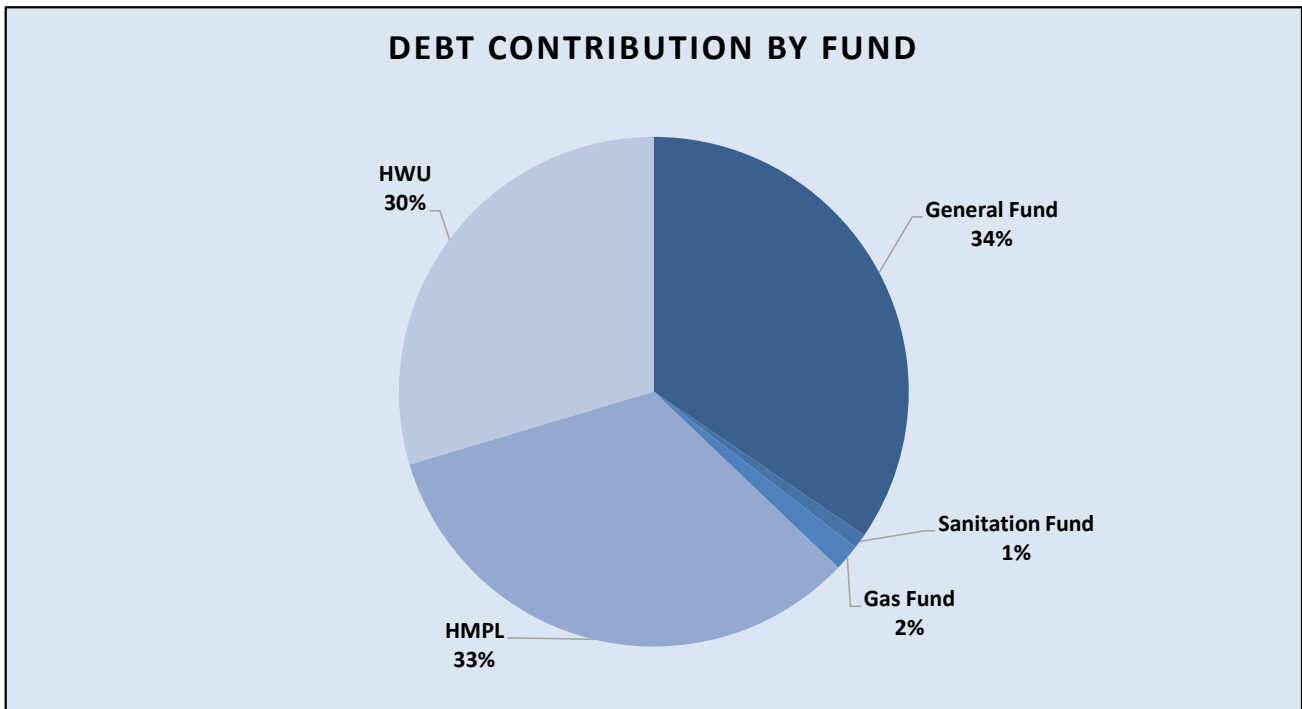
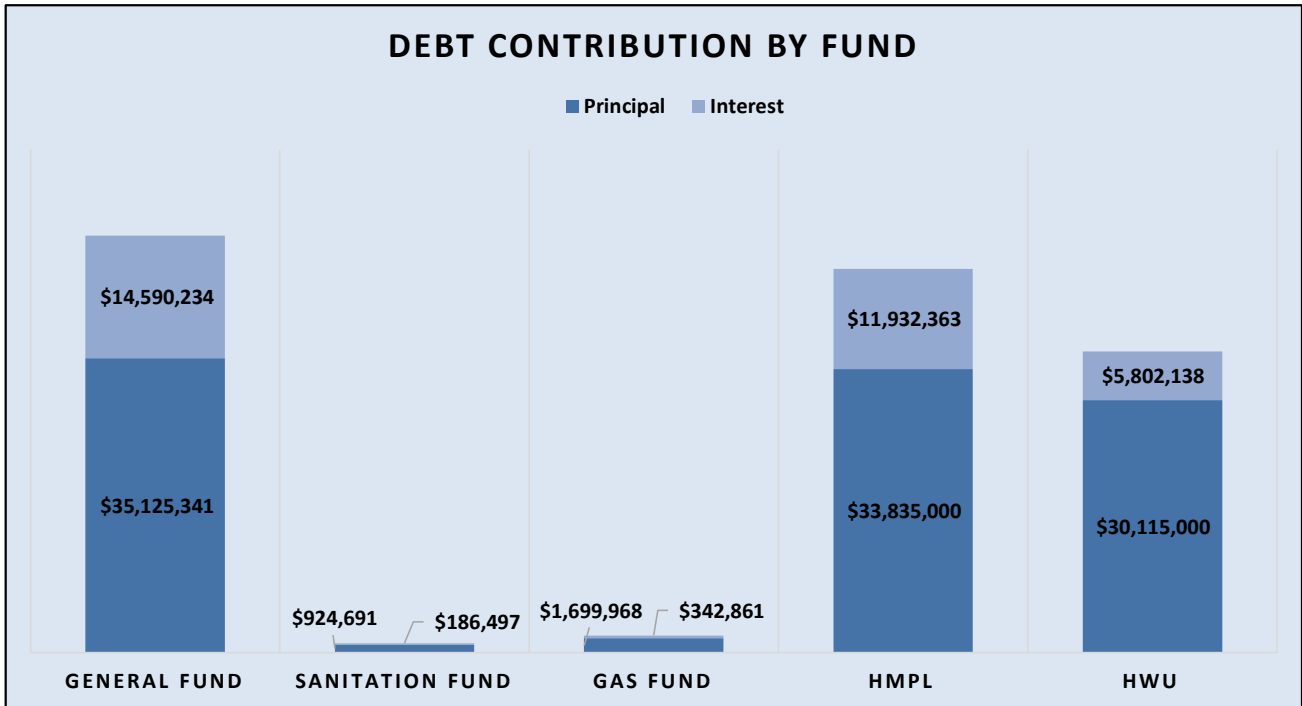
- The City uses a replacement schedule that forecasts the purchase of vehicles and equipment for the budgeted year and the next four fiscal years. These purchases are considered routine and are anticipated. Each year the whole fleet is evaluated, and the list is updated. A vehicle could be moved up or 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 Water Utility (HWU) and Henderson Municipal Power & Light (HMPL) may have debt obligations reflected in their respective budgets. They also assist in payment of certain bonds that were utilized for their projects.

General Obligation Bonds	Principal Balance 6/30/2025	Debt Contribution Fund	Purpose of Bond
Series 2013A	4,395,000	HWU	Acquisition, construction and installation to the water, sanitary sewer, and storm sewer system
Series 2014	4,505,000	HWU	Equipping the new water, sanitary sewer, and water sewer system
Series 2015A	4,770,000	Gas, Sanitation, General	Renovation to new MSC, new 911 CAD and Radio Tower system
Series 2015B	250,000	HWU	Debt refunding
Series 2015C	665,000	HWU	Debt refunding
Series 2016A	1,035,000	Gas, Sanitation, General	Renovation to new MSC
Series 2016B	3,465,000	HWU	Improvements to the water, sanitary sewer, and storm sewer system
Series 2017A	2,115,000	Gas, Sanitation, General	Renovation to new MSC
Series 2017B	550,000	HWU	Improvements to the water, sanitary sewer, and storm sewer system
Series 2017C	405,000	General	2007 Debt refunding relating to construction to fire station, acquisition and development of riverfront property
Series 2020A	8,020,000	General, HWU	Improvements to the water, sanitary sewer, and storm sewer system; acquisition of sports complex, and stormwater system in countryside subdivision
Series 2021A	3,835,000	HWU	2012 Debt refunding
Series 2021B	15,925,000	HMPL	New admin building, metering infrastructure system, replacement of utility poles
Series 2022A	8,440,000	HWU	Improvements
Series 2023A	17,910,000	HMPL	Fiber to home infrastructure
Series 2023B	13,250,000	General	Sports complex and fire station
Series 2024A	12,165,000	General	Fire Station, conference center, road construction project, sports pavilion
Total Bonds	<u>\$ 101,700,000</u>		



DEBT MATURITY SCHEDULE BY FUND

Fiscal Year	<u>TOTAL - DEBT SERVICE FUND (BOND FUND)</u>			<u>GENERAL FUND - DEBT CONTRIBUTION</u>		
	Principal	Interest	Total	Principal	Interest	Total
2026	\$ 6,815,000	\$ 3,485,658	\$ 10,300,658	\$ 1,626,662	\$ 1,408,119	\$ 3,034,781
2027	6,950,000	3,247,986	10,197,986	1,692,167	1,343,638	3,035,805
2028	6,635,000	3,003,552	9,638,552	1,549,944	1,275,097	2,825,041
2029	6,875,000	2,759,014	9,634,014	1,618,999	1,209,533	2,828,532
2030	7,095,000	2,512,202	9,607,202	1,681,098	1,143,404	2,824,502
2031	5,925,000	2,292,406	8,217,406	1,747,654	1,076,227	2,823,881
2032	5,495,000	2,104,414	7,599,414	1,821,480	1,005,450	2,826,930
2033	5,085,000	1,925,115	7,010,115	1,898,713	930,847	2,829,560
2034	4,600,000	1,755,246	6,355,246	1,970,040	854,999	2,825,039
2035	4,755,000	1,593,111	6,348,111	2,044,095	777,895	2,821,990
2036	4,390,000	1,436,928	5,826,928	2,124,200	696,943	2,821,143
2037	3,890,000	1,293,513	5,183,513	1,767,789	619,427	2,387,216
2038	3,815,000	1,157,526	4,972,526	1,707,500	547,510	2,255,010
2039	3,955,000	1,021,506	4,976,506	1,780,000	476,075	2,256,075
2040	4,095,000	878,854	4,973,854	1,855,000	401,105	2,256,105
2041	4,240,000	729,811	4,969,811	1,930,000	322,615	2,252,615
2042	3,825,000	579,950	4,404,950	1,730,000	243,125	1,973,125
2043	3,290,000	425,975	3,715,975	1,810,000	162,550	1,972,550
2044	3,425,000	289,975	3,714,975	1,895,000	78,175	1,973,175
2045	2,455,000	178,163	2,633,163	875,000	17,500	892,500
2046	1,630,000	110,038	1,740,038	-	-	-
2047	1,685,000	57,650	1,742,650	-	-	-
2048	775,000	15,500	790,500	-	-	-
Total	\$ 101,700,000	\$ 32,854,093	\$ 134,554,093	\$ 35,125,341	\$ 14,590,234	\$ 49,715,575

DEBT MATURITY SCHEDULE BY FUND

Fiscal Year	<u>SANITATION FUND - DEBT CONTRIBUTION</u>			<u>GAS FUND - DEBT CONTRIBUTION</u>		
	Principal	Interest	Total	Principal	Interest	Total
2026	\$ 69,876	\$ 28,354	\$ 98,230	\$ 128,462	\$ 52,126	\$ 180,588
2027	72,341	26,525	98,866	132,992	48,764	181,756
2028	74,005	24,456	98,461	136,051	44,961	181,012
2029	76,980	22,281	99,261	141,521	40,962	182,483
2030	78,002	20,028	98,030	143,400	36,820	180,220
2031	80,977	17,610	98,587	148,869	32,375	181,244
2032	83,152	15,046	98,198	152,868	27,661	180,529
2033	86,769	12,354	99,123	159,518	22,713	182,231
2034	88,944	9,490	98,434	163,516	17,446	180,962
2035	91,919	6,409	98,328	168,986	11,783	180,769
2036	95,405	3,154	98,559	175,395	5,798	181,193
2037	26,321	790	27,111	48,390	1,452	49,842
2038	-	-	-	-	-	-
2039	-	-	-	-	-	-
2040	-	-	-	-	-	-
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
Total	\$ 924,691	\$ 186,497	\$ 1,111,188	\$ 1,699,968	\$ 342,861	\$ 2,042,829

DEBT MATURITY SCHEDULE BY FUND

Fiscal Year	<u>HMP&L - DEBT CONTRIBUTION</u>			<u>HWU - DEBT CONTRIBUTION</u>		
	Principal	Interest	Total	Principal	Interest	Total
2026	\$ 1,900,000	\$ 1,147,575	\$ 3,047,575	\$ 3,090,000	\$ 849,484	\$ 3,939,484
2027	1,985,000	1,064,850	3,049,850	3,067,500	764,209	3,831,709
2028	2,075,000	978,350	3,053,350	2,800,000	680,688	3,480,688
2029	2,160,000	888,075	3,048,075	2,877,500	598,163	3,475,663
2030	2,255,000	793,925	3,048,925	2,937,500	518,025	3,455,525
2031	1,060,000	724,625	1,784,625	2,887,500	441,569	3,329,069
2032	1,095,000	684,775	1,779,775	2,342,500	371,482	2,713,982
2033	1,135,000	646,775	1,781,775	1,805,000	312,426	2,117,426
2034	1,130,000	608,275	1,738,275	1,247,500	265,036	1,512,536
2035	1,170,000	572,825	1,742,825	1,280,000	224,199	1,504,199
2036	1,205,000	539,675	1,744,675	790,000	191,358	981,358
2037	1,235,000	505,475	1,740,475	812,500	166,369	978,869
2038	1,270,000	469,756	1,739,756	837,500	140,260	977,760
2039	1,310,000	432,406	1,742,406	865,000	113,025	978,025
2040	1,350,000	393,294	1,743,294	890,000	84,455	974,455
2041	1,390,000	352,406	1,742,406	920,000	54,790	974,790
2042	1,430,000	310,225	1,740,225	665,000	26,600	691,600
2043	1,480,000	263,425	1,743,425	-	-	-
2044	1,530,000	211,800	1,741,800	-	-	-
2045	1,580,000	160,663	1,740,663	-	-	-
2046	1,630,000	110,038	1,740,038	-	-	-
2047	1,685,000	57,650	1,742,650	-	-	-
2048	775,000	15,500	790,500	-	-	-
Total	\$ 33,835,000	\$ 11,932,363	\$ 45,767,363	\$ 30,115,000	\$ 5,802,138	\$ 35,917,138

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.

Fiscal Year	Principal	Interest	Total
2026	\$ 505,000	\$ 106,459	\$ 611,459
2027	515,000	95,622	610,622
2028	525,000	83,588	608,588
2029	540,000	70,275	610,275
2030	555,000	55,894	610,894
2031-2035	1,755,000	73,219	1,828,219
Total	\$ 4,395,000	\$ 485,057	\$ 4,880,057

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.

Fiscal Year	Principal	Interest	Total
2026	\$ 390,000	\$ 138,288	\$ 528,288
2027	400,000	127,913	527,913
2028	415,000	116,188	531,188
2029	425,000	103,588	528,588
2030	440,000	90,063	530,063
2031-2035	2,435,000	216,506	2,651,506
Total	\$ 4,505,000	\$ 792,546	\$ 5,297,546

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.

Fiscal Year	Principal	Interest	Total
2026	\$ 370,000	\$ 149,298	\$ 519,298
2027	380,000	140,188	520,188
2028	390,000	129,113	519,113
2029	405,000	117,188	522,188
2030	415,000	104,888	519,888
2031-2035	2,300,000	305,431	2,605,431
2036-2040	510,000	9,563	519,563
Total	\$ 4,770,000	\$ 955,669	\$ 5,725,669

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.

Fiscal Year	Principal	Interest	Total
2026	\$ 180,000	\$ 4,000	\$ 184,000
2027	70,000	875	70,875
Total	\$ 250,000	\$ 4,875	\$ 254,875

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.

General Obligation Bonds – Series 2015C (Continued)

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.

Fiscal Year	Principal	Interest	Total
2026	\$ 130,000	\$ 15,500	\$ 145,500
2027	135,000	12,350	147,350
2028	135,000	8,975	143,975
2029	140,000	5,363	145,363
2030	125,000	1,719	126,719
Total	\$ 665,000	\$ 43,907	\$ 708,907

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.

Fiscal Year	Principal	Interest	Total
2026	\$ 80,000	\$ 30,925	\$ 110,925
2027	85,000	28,925	113,925
2028	85,000	26,800	111,800
2029	90,000	24,675	114,675
2030	90,000	22,425	112,425
2031-2035	495,000	69,175	564,175
2036-2040	110,000	3,850	113,850
Total	\$ 1,035,000	\$ 206,775	\$ 1,241,775

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.

General Obligation Bonds – Series 2016B (Continued)

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.

Fiscal Year	Principal	Interest	Total
2026	\$ 550,000	\$ 68,300	\$ 618,300
2027	560,000	57,200	617,200
2028	575,000	45,850	620,850
2029	585,000	34,250	619,250
2030	590,000	21,763	611,763
2031-2035	605,000	7,563	612,563
Total	\$ 3,465,000	\$ 234,926	\$ 3,699,926

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.

Fiscal Year	Principal	Interest	Total
2026	\$ 150,000	\$ 63,450	\$ 213,450
2027	155,000	58,950	213,950
2028	160,000	54,300	214,300
2029	165,000	49,500	214,500
2030	165,000	44,550	209,550
2031-2035	915,000	145,050	1,060,050
2036-2040	405,000	18,300	423,300
Total	\$ 2,115,000	\$ 434,100	\$ 2,549,100

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.

Fiscal Year	Principal	Interest	Total
2026	\$ 270,000	\$ 12,450	\$ 282,450
2027	280,000	4,200	284,200
Total	\$ 550,000	\$ 16,650	\$ 566,650

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 General Obligation Bonds, Series 2007, the proceeds of which were used to advance refund the outstanding KADD loan dated March 9, 2000, to pay costs of construction of a new fire station, 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.

Fiscal Year	Principal	Interest	Total
2026	\$ 200,000	\$ 12,150	\$ 212,150
2027	205,000	6,150	211,150
Total	\$ 405,000	\$ 18,300	\$ 423,300

General Obligation Bonds – Series 2020A

During the year ended June 30, 2021, the City issued \$9,625,000 non-taxable bonds to pay costs of issuance and for the purpose of acquisition, construction, equipping, and installation of (1) new municipal water, sanitary water, and storm sewer improvements and additions, (2) a new municipal fire station and related facilities and equipment, (3) a new approximately 58-acre sports complex, and (4) a stormwater system in Country View subdivision.

This obligation matures in December 2040. 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.

Fiscal Year	Principal	Interest	Total
2026	\$ 430,000	\$ 134,850	\$ 564,850
2027	445,000	121,725	566,725
2028	460,000	108,150	568,150
2029	475,000	94,125	569,125
2030	485,000	84,575	569,575
2031-2035	2,495,000	343,448	2,838,448
2036-2040	2,670,000	165,333	2,835,333
2041-2045	560,000	5,180	565,180
Total	\$ 8,020,000	\$ 1,057,386	\$ 9,077,386

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.

General Obligation Bonds – Series 2021A (Continued)

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.

Fiscal Year	Principal	Interest	Total
2026	\$ 495,000	\$ 99,463	\$ 594,463
2027	515,000	81,788	596,788
2028	535,000	63,413	598,413
2029	550,000	44,425	594,425
2030	570,000	29,100	599,100
2031-2035	1,170,000	23,500	1,193,500
Total	\$ 3,835,000	\$ 341,689	\$ 4,176,689

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.

Fiscal Year	Principal	Interest	Total
2026	\$ 490,000	\$ 459,375	\$ 949,375
2027	515,000	434,250	949,250
2028	545,000	407,750	952,750
2029	570,000	379,875	949,875
2030	600,000	350,625	950,625
2031-2035	3,350,000	1,408,075	4,758,075
2036-2040	3,765,000	989,706	4,754,706
2041-2045	4,235,000	524,019	4,759,019
2046-2050	1,855,000	46,688	1,901,688
Total	\$ 15,925,000	\$ 5,000,363	\$ 20,925,363

General Obligation Bonds – Series 2022A

During the year ended June 30, 2023, the City issued \$9,540,000 non-taxable bonds to pay costs of issuance and for the purposes of 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 eight million gallons per day and (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 Commission and the System. The improvements to be financed by the Bonds are to be utilized by the City in connection with the System.

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.

Fiscal Year	Principal	Interest	Total
2026	\$ 355,000	\$ 337,600	\$ 692,600
2027	370,000	323,400	693,400
2028	385,000	308,600	693,600
2029	400,000	293,200	693,200
2030	415,000	277,200	692,200
2031-2035	2,350,000	1,122,200	3,472,200
2036-2040	2,860,000	612,800	3,472,800
2041-2045	1,305,000	78,800	1,383,800
Total	\$ 8,440,000	\$ 3,353,800	\$ 11,793,800

General Obligation Bonds – Series 2023A

During the year ended June 30, 2023, the City issued \$20,565,000 non-taxable bonds to pay costs of issuance and for the purposes of 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. The improvements to be financed by the Bonds are to be utilized by the City in connection with the System.

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.

General Obligation Bonds – Series 2023A (Continued)

Fiscal Year	Principal	Interest	Total
2026	\$ 1,410,000	\$ 688,200	\$ 2,098,200
2027	1,470,000	630,600	2,100,600
2028	1,530,000	570,600	2,100,600
2029	1,590,000	508,200	2,098,200
2030	1,655,000	443,300	2,098,300
2031-2035	2,240,000	1,829,200	4,069,200
2036-2040	2,605,000	1,350,900	3,955,900
2041-2045	3,175,000	774,500	3,949,500
2046-2050	2,235,000	136,500	2,371,500
Total	\$ 17,910,000	\$ 6,932,000	\$ 24,842,000

General Obligation Bonds – Series 2023B

During the year ended June 30, 2024, the City issued \$13,655,000 non-taxable bonds for the purposes of (i) financing all or a portion of (a) the additional costs of construction of the Henderson Sports Complex, and (b) the costs of the acquisition, construction, installation, and equipping of a new fire station for the Henderson Fire Department and a street extension and related improvements to Barret Boulevard (ii) paying capitalized interest on the Bonds, if desirable; (iii) paying the costs of any credit enhancement for the Bonds; and (iv) paying the costs of issuance of the Bonds.

This obligation matures in December 2043. The coupon rate for the bonds is 4.62%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

Fiscal Year	Principal	Interest	Total
2026	\$ 430,000	\$ 651,750	\$ 1,081,750
2027	450,000	629,750	1,079,750
2028	475,000	606,625	1,081,625
2029	500,000	582,250	1,082,250
2030	525,000	556,625	1,081,625
2031-2035	3,050,000	2,351,250	5,401,250
2036-2040	3,905,000	1,486,375	5,391,375
2041-2045	3,915,000	403,875	4,318,875
Total	\$ 13,250,000	\$ 7,268,500	\$ 20,518,500

General Obligation Bonds – Series 2024A

During the year ended June 30, 2025, the City issued \$12,165,000 non-taxable bonds for the purposes of (i) paying all or a portion of the costs of the acquisition, construction, installation, and equipping of (a) a fire station for the Henderson Fire Department, (b) a convention center, (c) a road construction project for retail development, and (d) a sports pavilion, (ii) paying capitalized interest on the Bonds, if desirable, (iii) paying the costs of any credit enhancement for the Bonds, and (iv) paying the costs of issuance of the Bonds.

General Obligation Bonds – Series 2024A (Continued)

This obligation matures in December 2044. The coupon rate for the bonds is 5.0%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

Fiscal Year	Principal	Interest	Total
2026	\$ 380,000	\$ 513,600	\$ 893,600
2027	400,000	494,100	894,100
2028	420,000	473,600	893,600
2029	440,000	452,100	892,100
2030	465,000	429,475	894,475
2031-2035	2,700,000	1,775,675	4,475,675
2036-2040	3,315,000	1,151,500	4,466,500
2041-2045	4,045,000	417,500	4,462,500
Total	\$ 12,165,000	\$ 5,707,550	\$ 17,872,550

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, 2025, will be approximately \$154,266,629. Based on outstanding debt of \$101,700,000, the remaining margin is \$52,566,629 or 34.1%. The calculation of constitutional and statutory limitation on indebtedness can be found on the next page.

Financial Impact of Municipal Debt on the Operating Budget

The City has experienced a high volume of projects between the City, HMPL, and HWU over the last several years. As a result, we have exhausted 65.9% of our legal debt margin. Approximately \$35.1 million of the outstanding principal for the G.O. bonds will be funded by the General Fund. For fiscal year 2026, 6% of the General Fund budget is expended on debt service. The City will be monitoring any new General Fund projects that may need bond funding to see if there are other options as we do not want to have larger than 10% of General Fund operations being restricted to debt service payments.

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 in November 2024.

CITY OF HENDERSON, KENTUCKY
CALCULATION OF CONSTITUTIONAL AND STATUTORY LIMITATION ON INDEBTEDNESS
ESTIMATION AS OF JUNE 30, 2025

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, 2024:	\$1,542,666,287
x The percentage limitation applicable to such property pursuant to Section 158 of the Kentucky Constitution and Section 66.041 of the Kentucky Revised Statutes (the "KRS"):	10.00%
= The maximum indebtedness that may be incurred by the Issuer as of the date hereof:	<u>\$ 154,266,629</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	\$ 4,395,000
(b) General Obligation Bonds, Series 2014	4,505,000
(c) General Obligation Bonds, Series 2015A	4,770,000
(d) General Obligation Bonds, Series 2015B	250,000
(e) General Obligation Bonds, Series 2015C	665,000
(f) General Obligation Bonds, Series 2016A	1,035,000
(g) General Obligation Bonds, Series 2016B	3,465,000
(h) General Obligation Bonds, Series 2017A	2,115,000
(i) General Obligation Bonds, Series 2017B	550,000
(j) General Obligation Bonds, Series 2017C	405,000
(k) General Obligation Bonds, Series 2020A	8,020,000
(l) General Obligation Bonds, Series 2021A	3,835,000
(m) General Obligation Bonds, Series 2021B	15,925,000
(n) General Obligation Bonds, Series 2022A	8,440,000
(o) General Obligation Bonds, Series 2023A	17,910,000
(p) General Obligation Bonds, Series 2023B	13,250,000
(q) General Obligation Bonds, Series 2024A	<u>12,165,000</u>
Total outstanding principal balance of all bonds, notes, commercial paper and other instruments:	<u>\$ 101,700,000</u>

Less: Indebtedness Not Subject to the Limitation Pursuant to KRS 66.031:

(a) Obligations issued in anticipation of the levy or collection of special assessments which are payable solely from those assessments or are otherwise self-supporting obligations:	-
(b) Obligations issued in anticipation of the collection of current taxes or revenues for the fiscal year which are payable within that fiscal year:	-
(c) Obligations, which are not self-supporting obligations, issued after July 15, 1996, by any instrumentality of the issuer created for the purpose of financing public projects for which there has been no pledge to the payment of debt charges of any tax of the issuer or for which there is no covenant by the issuer to collect or levy a tax to pay debt charges:	-
(d) Self-supporting obligations and other obligations for which there has been no pledge to the payment of debt charges of any tax of the issuer or for which there is no covenant by the issuer to collect or levy a tax to pay debt charges:	-
	<u>\$ -</u>
Subtotal	-
(e) Obligations issued to pay costs of public projects to the extent they are issued in anticipation of the receipt of, and are payable as to principal from, federal or state grants within that fiscal year:	-
(f) Leases entered into under KRS 65.940 to 65.956 which are not tax-supported leases:	-
(g) Bonds issued in the case of an emergency, when the public health or safety should so require:	-
(h) Bonds issued to fund a floating indebtedness:	-

Net Indebtedness subject to Constitutional Limit Pursuant to Section 158 of the Kentucky Constitution and KRS 66.041: \$ 101,700,000

Legal Debt Margin (Maximum Permitted Indebtedness Less Net Indebtedness Subject to Constitutional Limit) \$ 52,566,629

Personnel Summary



Total Authorized Positions by Fund

	Fiscal Year			Fiscal Year			Fiscal Year		
	2024	2025	2026	2024	2025	2026	2024	2025	2026
	Full-Time			Part-Time			Temporary / Seasonal / On-Call		
General Fund									
Administration	26.00	25.00	24.00	0.00	0.00	0.00	5.00	5.00	4.00
Finance	26.00	26.00	27.00	2.00	2.00	2.00	1.00	1.00	0.00
Information Technology	8.00	7.50	7.50	0.00	0.00	0.00	1.00	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	13.00	13.75	13.75	1.00	1.00	1.00	23.00	34.75	34.00
Police	67.00	71.00	78.00	1.00	1.00	0.00	1.00	1.00	1.00
Public Works	22.75	23.75	24.75	0.00	0.00	0.00	0.00	0.00	2.00
General Fund Total	224.75	229.00	237.00	4.00	4.00	3.00	31.00	42.75	42.00
Gas System	25.00	25.00	25.00	1.00	0.00	0.00	3.00	3.00	2.00
Cemetery	4.00	3.25	3.25	0.00	0.00	0.00	0.00	0.25	0.00
Public Way Improvement	10.75	10.75	11.75	0.00	0.00	0.00	0.00	0.00	0.00
Mass Transit	13.00	13.00	13.00	2.00	2.00	2.00	0.00	0.00	0.00
Sanitation	15.50	15.50	15.50	0.00	0.00	0.00	3.00	3.00	3.00
Emergency Communications	16.00	17.50	17.50	0.00	0.00	0.00	1.00	1.00	0.00
GRAND TOTAL	309.00	314.00	323.00	7.00	6.00	5.00	38.00	50.00	47.00

Administration Department

PERSONNEL SCHEDULE City Manager	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>011</u>			
City Manager	1	1	1
Assistant City Manager	1	1	1
Public Relations Director	1	1	1
Executive Assistant	1	1	1
Public Relations Seasonal Intern	0	0	1
	4	4	5

PERSONNEL SCHEDULE City Attorney	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>012</u>			
City Attorney	1	1	1
Legal Secretary Senior	1	1	0
Legal Secretary	0	1	1
	2	3	2

PERSONNEL SCHEDULE City Clerk	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>013</u>			
City Clerk	1	1	1
City Clerk <i>(Temporary)</i>	1	1	0
	2	2	1

PERSONNEL SCHEDULE Safety	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>016</u>			
Safety & Training Coordinator	1	1	1
Safety & Training Coordinator <i>(Temporary)</i>	0	0	1
Seasonal Safety Intern	1	1	1
	2	2	3

Administration Department

PERSONNEL SCHEDULE Community Development	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>017</u>			
Project Manager	0	0	0.3
Project Coordinator	0	0	1
Code Administrator	0.3	0.3	0
Community Development Specialist	1	1	0
	1.3	1.3	1.3
PERSONNEL SCHEDULE Human Resources	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>124</u>			
Human Resources Director	1	1	1
Human Resources Director (Temporary)	1	0	0
Human Resources Specialist	1	1	1
Benefits Coordinator	2	2	2
Human Resources Generalist	1	1	1
	6	5	5
PERSONNEL SCHEDULE Code Enforcement	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>233</u>			
Code Administrator	0.7	0.7	1
Code Inspector	1	1	1
Property Maintenance Inspector	1	1	0
Property Maintenance Inspector, Sr	0	0	1
Secretary Senior	1	1	1
Secretary	1	0	0
Administrative Clerk	0	1	1
	4.7	4.7	5

Administration Department

PERSONNEL SCHEDULE Engineering	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>377</u>			
Project Manager	1	1	0.7
Project Coordinator	0	2	1
Engineer	1	1	1
Engineer (Temporary)	1	1	0
Engineering Assistant	0	1	1
Administrative Secretary	1	1	1
Grant Writer	1	0	0
Seasonal Engineering Intern	1	1	1
	6	8	5.7

PERSONNEL SCHEDULE Sports Complex	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>455</u>			
Sports Complex Manager	1	0	0
Park Facilities Maintenance Worker	1	0	0
	2	0	0

Finance Department

PERSONNEL SCHEDULE Finance Administration	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>121</u>			
Chief Financial Officer (<i>Formerly Finance Director</i>)	0	0	1
Finance Director	1	1	0
Finance Director (<i>Temporary</i>)	1	0	0
Assistant CFO (<i>Formerly Asst. Finance Director</i>)	0	0	1
Assistant Finance Director	1	1	0
Finance Manager	0	0	1
Purchasing Coordinator	1	0	0
Administrative Clerk	1	1	1
Occupational Tax Administrator	1	1	1
Occupational Tax Technician	1	1	1
Accounting Specialist (<i>Formerly Account Tech Sr</i>)	0	0	1
Account Technician Senior	1.25	1.25	0
	8.25	6.25	7

PERSONNEL SCHEDULE Accounting	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>123</u>			
Accounting Manager	1	1	1
Account Technician	2	2	2
Utilities Billing Supervisor	1	0	0
Utility Billing Lead	0	2	2
Utilities Servicer	3	3	3
Meter Reader	1	0	0
	8	8	8

Finance Department

PERSONNEL SCHEDULE Treasury	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>125</u>			
Revenue Supervisor	1	1	1
Assistant Revenue Supervisor	1	1	1
Payables Lead	0	1	1
Accounting Specialist <i>(Formerly Account Tech Senior)</i>	0	0	2
Account Technician Senior	1.75	1.75	0
Account Representative	6	6	6
Account Representative (Part-time)	2	2	2
Office Assistant/Switchboard	1	1	1
	12.75	13.75	14

Information Technology Department

PERSONNEL SCHEDULE Information Technology	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>122</u>			
Information Technology Director	1	1	1
Assistant Information Technology Director	1	1	1
Programmer Analyst	1	1	0
Programmer Analyst Senior	0	0	1
Network Administrator II	1	1	1
Network Administrator I	1	1	1
I.T. Support Specialist	1	0.5	0.5
System Administrator	2	2	2
Seasonal I.T. Intern	1	1	1
	9	8.5	8.5

Fire Department

PERSONNEL SCHEDULE Fire	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>232</u>			
Fire Chief	1	1	1
Deputy Fire Chief	0	1	1
Assistant Fire Chief	3	3	3
Fire Division Chief	2	2	2
Fire Captain	12	12	12
Fire Driver - Engineer	18	18	18
Firefighter	24 *	24 *	24 *
Administrative Secretary	1	1	1
Secretary	1	0	0
	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 2024	Fiscal Year 2025	Fiscal Year 2026
<u>451</u>			
Parks and Recreation Director	0	0.5	0.5
Parks and Recreation Director <i>(Temporary)</i>	0	0.5	0
Parks and Recreation Superintendent	0	0.5	0.5
Parks and Cemeteries Superintendent	0.5	0	0
Grounds Maintenance Worker III	0	1	1
Grounds Maintenance Worker II	2	1	1
Grounds Maintenance Worker I	2	2	2
Landscape Technician	2	3	3
Seasonal Downtown Grounds Worker	1	1	1
	7.5	9.5	9

PERSONNEL SCHEDULE Municipal Pool	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>454</u>			
Recreation Program Manager	0.25	0.25	0.25
Aquatics Supervisor	1	1	1
Senior Lifeguard	2	2	2
Lifeguard	15	20	20
Cashier	4	10	10
	22.25	33.25	33.25

PERSONNEL SCHEDULE Recreation	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>456</u>			
Parks and Recreation Director	1	0.25	0.25
Parks and Recreation Director <i>(Temporary)</i>	0	0.25	0
Recreation Program Manager	0.75	0.75	0.75
Secretary, Senior	0.5	0.5	0.5
Recreation Facilities Supervisor	1	1	1
Recreation Center Worker	2	2	2
Recreation Center Worker (Part-time)	1	1	1
Custodial Worker	1	1	1
	7.25	6.75	6.5

Police Department

PERSONNEL SCHEDULE Police	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<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	9
Police Officer (Investigations)	6	6	6
Police Officer * ^	34 * ^	35 * ^	37 * ^
School Crossing Guard <i>(part-time)</i>	1	1	1
Public Safety Officer	2	2	2
Administrative Secretary	1	1	1
Crime Analyst/Records Technician	1	1	1
Secretary, Senior	1	1	1
Secretary	2	2	2
Police Consultant <i>(Temporary)</i>	1	0	0
Police Clerk	1	1	1
	66	66	69

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

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

PERSONNEL SCHEDULE School Locations	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>230</u>			
Police Officer ^	3 ^	6 ^	10 ^
	3	6	10

Public Works Department

PERSONNEL SCHEDULE Public Works Administration	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>341</u>			
Public Works Director	1	1	1
Secretary, Senior	1	1	1
Custodial Worker	1	1	0
	3	3	2

PERSONNEL SCHEDULE Municipal Facilities	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>014</u>			
Municipal Facilities Superintendent	1	1	1
Municipal Facilities Superintendent (<i>Temporary</i>)	0	1	1
Municipal Facilities Worker, Senior I *	1	1	1
Municipal Facilities Worker, Senior II *			
Municipal Facilities Worker, Senior III *			
Municipal Facilities Worker I **	3	3	3
Municipal Facilities Worker II **			
Municipal Facilities Worker III **			
Municipal Facilities Worker I,II,or III (<i>Temporary</i>)	0	1	1
Custodial Worker	0	0	2
Municipal Facilities Assistant	1	1	1
	6	8	10
*There will not be more than a total of 1 Municipal Worker Senior I, II or III position filled			
**There will not be more than a total of 3 Municipal Worker I, II, or III positions filled			

Public Works Department

PERSONNEL SCHEDULE Traffic Control	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<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 2024	Fiscal Year 2025	Fiscal Year 2026
<u>366</u>			
Garage Superintendent	1	1	1
Account Clerk	1	1	0
Secretary	0	0	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 2024	Fiscal Year 2025	Fiscal Year 2026
<u>771</u>			
Gas System Director	1	1	1
Assistant Gas System Director	1	1	0
Gas Distribution Engineer	0	0	1
Administrative Secretary	1	1	1
Gas System Analyst	1	1	1
	4	4	4

PERSONNEL SCHEDULE Gas Distribution			
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>772</u>			
Gas Distribution Engineer	1	1	0
Gas Compliance Engineer	0	1	1
Gas Distribution Superintendent	1	1	1
Gas Measurement Analyst	0	0	1
Secretary	1	0	0
Maintenance Welder	1	1	1
Gas Construction Supervisor	1	1	1
Gas Distribution Crew Leader	3	3	3
Gas Distribution Crew Leader Part-time (0.8 FTE)	1	1	1
Gas Servicer	2	2	2
Inventory Control Technician	1	0	0
Gas Dispatch & Inventory Control Technician	0	1	1
Gas System Equipment Operator	3	3	4
Gas Measurement Technician Senior	1	1	1
Gas Measurement Technician	2	2	2
Gas Distribution Technician	2	2	2
Gas System Worker	2	2	0
Seasonal Gas System Worker	2	2	2
Temporary ERT Installer	1	1	0
	25	25	23

Cemetery Fund

PERSONNEL SCHEDULE Cemeteries	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>453</u>			
Parks and Recreation Director	0	0.25	0.25
Parks and Recreation Director <i>(Temporary)</i>	0	0.25	0
Parks and Recreation Superintendent	0	0.5	0.5
Parks and Cemeteries Superintendent	0.5	0	0
Cemeteries Equipment Operator	2	0	0
Secretary, Senior	0.5	0.5	0.5
Grounds Maintenance Worker	1	2	2
	4	3.5	3.25

Public Way Improvement (PWI) Fund

PERSONNEL SCHEDULE Public Way Improvement	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>342</u>			
Street Superintendent	0.75	0.75	0.75
Heavy Equipment Operator, Senior	1	1	2
Heavy Equipment Operator	3	3	3
Crew Worker, Senior	3	3	3
Crew Worker	3	3	3
	10.75	10.75	11.75

Henderson Area Rapid Transit (HART) Fund

PERSONNEL SCHEDULE HART	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>015</u>			
Transit Superintendent	1	1	1
Transit Mechanic Supervisor	1	1	1
Secretary	1	1	1
Bus Operator	9	9	9
Bus Operator (Part-time)	1	2	2
Bus Operator (On-Call)	2	0	0
Bus Preventive Maintenance Technician	1	1	1
	16	15	15

Sanitation Fund

PERSONNEL SCHEDULE Sanitation Collection	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>344</u>			
Sanitation Superintendent	1	1	1
Secretary, Senior	0.5	0.5	0.5
Sanitation Equipment Operator Senior	1	1	1
Equipment Operator	4	4	4
Sanitation Worker, Senior	1	1	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 2024	Fiscal Year 2025	Fiscal Year 2026
<u>345</u>			
Heavy Equipment Operator	1	1	1
	1	1	1

911 Fund

PERSONNEL SCHEDULE Emergency Communications - 911	Authorized Positions		
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<u>018</u>			
Communications Director	1	1	1
Lead Communications Officer	2	2	2
Communications Officer TAC	1	1	1
Communications Officer	12 *	13 *	13 *
On-Call CAD/GIS Programmer	0	0	0
Communications Officer (On-Call)	1	1	0
I.T. Support Specialist	0	0.5	0.5
	17	18.5	17.5

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

City of Henderson, Kentucky

Grade & Salary Ranges Effective July 1, 2025

Grade	Minimum Hourly	Minimum Annual	Midpoint Hourly	Midpoint Annual	Maximum Hourly	Maximum Annual
7	15.0432	31,289.79	18.0515	37,547.18	21.8125	45,369.99
8	15.6990	32,653.84	18.8390	39,185.19	22.7638	47,348.64
9	16.3562	34,020.83	19.6273	40,824.69	23.7165	49,330.28
10	17.0127	35,386.34	20.4155	42,464.22	24.6692	51,311.89
11	17.6699	36,753.31	21.2030	44,102.20	25.6205	53,290.54
12	18.3264	38,118.85	21.9919	45,743.18	26.5732	55,272.18
13	18.9829	39,484.36	22.7794	47,381.22	27.5252	57,252.32
14	19.6401	40,851.36	23.5677	49,020.75	28.4786	59,235.44
15	20.2966	42,216.86	24.3559	50,660.25	29.4291	61,212.62
16	20.9531	43,582.38	25.1434	52,298.28	30.3818	63,194.21
17	21.6103	44,949.38	25.9316	53,937.79	31.3345	65,175.86
18	22.2668	46,314.91	26.7198	55,577.27	32.2872	67,157.45
19	22.9233	47,680.42	27.5081	57,216.78	33.2392	69,137.62
20	23.5798	49,045.91	28.2963	58,856.29	34.1905	71,116.30
21	24.2370	50,412.90	29.0845	60,495.81	35.1439	73,099.38
22	24.8935	51,778.41	29.8720	62,133.82	36.0952	75,078.05*
23	25.5500	53,143.94	30.6602	63,773.29	37.0479	77,059.65
24	26.2072	54,510.95	31.4485	65,412.83	38.0006	79,041.28
25	26.8637	55,876.47	32.2360	67,050.84	38.9526	81,021.42
26	27.5209	57,243.43	33.0249	68,691.81	39.9046	83,001.56
27	28.1767	58,607.47	34.0880	70,903.03	40.8566	84,981.71
28	28.8346	59,975.93	34.6007	71,969.37	41.8100	86,964.83
29	29.4904	61,339.98	35.3889	73,608.83	42.7606	88,941.99
30	30.1483	62,708.45	36.1771	75,248.38	43.7147	90,926.61
31	30.8041	64,072.45	36.9646	76,886.40	44.6660	92,905.25
32	31.4613	65,439.47	37.7528	78,525.86	45.6187	94,886.87
33	32.1178	66,804.99	38.5411	80,165.39	46.5707	96,867.01
34	32.7736	68,169.02	39.3293	81,804.90	47.5219	98,845.65
35	33.4315	69,537.50	40.1175	83,444.39	48.4754	100,828.79
36	34.0873	70,901.51	40.9050	85,082.42	49.4274	102,808.90
37	34.7452	72,269.98	41.6940	86,723.42	50.3801	104,790.54
38	35.4010	73,634.03	42.4815	88,361.44	51.3321	106,770.68
39	36.0582	75,001.04	43.2690	89,999.46	52.2841	108,750.83
40	36.7147	76,366.52	44.0579	91,640.45	53.2360	110,730.97
41	37.3712	77,732.04	44.8454	93,278.47	54.1880	112,711.12
42	38.0284	79,099.07	45.6336	94,917.98	55.1415	114,694.23
43	38.6849	80,464.56	46.4219	96,557.49	56.0927	116,672.87
44	39.3421	81,831.56	47.2101	98,196.97	57.0461	118,655.98
45	39.9986	83,197.06	47.9976	99,834.99	57.9974	120,634.63
46	40.6551	84,562.62	48.7858	101,474.51	58.9501	122,616.28
47	41.3116	85,928.10	49.5740	103,114.01	59.9028	124,597.88
48	41.9681	87,293.61	50.3623	104,753.51	60.8534	126,575.09
49	42.6253	88,660.63	51.1505	106,393.02	61.8068	128,558.18
50	43.2818	90,026.12	51.9380	108,031.03	62.7588	130,538.32
51	43.9383	91,391.60	52.7255	109,669.03	63.7108	132,518.47
52	44.8170	93,219.43	53.7800	111,862.41	64.9850	135,168.84
53	45.7134	95,083.82	54.8556	114,099.66	66.2847	137,872.21
54	46.6276	96,985.50	55.9527	116,381.65	67.6104	140,629.66
55	47.5602	98,925.21	57.0718	118,709.28	68.9626	143,442.25
56	48.5114	100,903.71	58.2132	121,083.47	70.3419	146,311.09
57	49.4816	102,921.78	59.3775	123,505.14	71.7487	149,237.32
58	50.4713	104,980.22	60.5650	125,975.24	73.1837	152,222.06
59	51.4807	107,079.82	61.7763	128,494.75	74.6474	155,266.50

* For Police Officers hired prior to 7/1/25, grade 22, annual maximum increased to \$80,177.45.

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.	8-Hour Shift 2nd shift - \$1.25/hour 3rd shift - \$0.75/hour	12-Hour Shift 6 pm - 6 am \$1.25/hour
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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, TAC Communications Officer, & Lead Communications Officers working 911 operations from 6pm - 6 am will qualify for shift differential. Emergency Communications Shift Differential 911 Shift Differential - \$1.00/hour

Police Hazardous Duty Grade & Salary Ranges
Effective July 1, 2025

Police Hazardous Duty Retention Recognition Pay						
Rank	Current Continuous Years of Service with Henderson Police Department					
	3	6	9	12	15	18
Officer	\$2,000	\$3,000	\$4,000	\$5,000	\$6,000	\$7,000
Sergeant	\$2,150	\$3,150	\$4,150	\$5,150	\$6,150	\$7,150
Lieutenant	\$2,300	\$3,300	\$4,300	\$5,300	\$6,300	\$7,300
Major	\$2,450	\$3,450	\$4,450	\$5,450	\$6,450	\$7,450
Deputy Police Chief	\$2,600	\$3,600	\$4,600	\$5,600	\$6,600	\$7,600
Police Chief	\$2,750	\$3,750	\$4,750	\$5,750	\$6,750	\$7,750

Police Hazardous Duty Lateral Hire Experience Recognition Pay		
Criteria	Rank Experience	Amount
Sworn Officer Experience	3 - 5 Years	\$5,000
	5 - 10 Years	\$6,000
	10 + Years	\$7,500
Plus		
Officer Rank	Police Officer	\$5,000
	Police Detective	\$6,000
	Police Sergeant or Above	\$7,500
Plus		
Additional Certifications & Training		\$1,000 each
MAXIMUM ALLOWED		\$15,000
*Former HPD Officers who left the department less than 24 months ago are not eligible to receive the lateral hire experience recognition pay.		

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	FLSA
A			
0324	14	Account Representative	N
0325	14	Account Representative, Part-time	N
0304	14	Account Technician	N
0314	39	Accounting Manager	E
0331	16	Accounting Specialist	N
0326	14	Administrative Clerk	N
0063	17	Administrative Secretary	N
0330	41	Assistant CFO	E
1110	52	Assistant Fire Chief	N
0229	41	Assistant IT Director	E
0323	19	Assistant Revenue Supervisor	N
B			
0062	20	Benefits Coordinator	N
3701	13	Bus Operator	N
3073	13	Bus Operator, Part-time	N
4204	13	Bus Preventive Maintenance Technician	N
C			
0020	31	City Clerk	E
1210	32	Code Administrator	E
1204	21	Code Inspector	N
1309	16	Communications Officer	N
1312	19	Communications Officer, Lead	N
1313	17	Communications Officer TAC	N
8100	18	Community Development Specialist	N
4003	9	Crew Worker	N
4004	12	Crew Worker, Senior	N
0067	17	Crime Analyst/Records Technician	N
6000	8	Custodial Worker	N
D			
1119	53	Deputy Fire Chief	E
1016	53	Deputy Police Chief	E
E			
2310	33	Engineer	E
2302	28	Engineering Assistant	E
4040	12	Equipment Operator	N
4041	13	Equipment Operator, Senior	N
0010	20	Executive Assistant	N
F			
1105	29	Fire Captain	N
1120	59	Fire Chief	E
1108	42	Fire Division Chief	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	FLSA
1103	25	Fire Driver Engineer	N
1100	22	Firefighter-In-Training (hourly)	N
1101	22	Firefighter-In-Training (shift)	N
0332	36	Finance Manager	E
G			
4106	33	Garage Superintendent	E
3022	35	Gas Compliance Engineer	E
3004	24	Gas Construction Supervisor	N
3109	15	Gas Dispatch & Inventory Technician	N
3002	20	Gas Distribution Crew Leader	N
3009	20	Gas Distribution Crew Leader, Part-time	N
3007	40	Gas Distribution Engineer	E
3006	33	Gas Distribution Superintendent	E
3013	16	Gas Distribution Technician	N
3107	20	Gas Measurement Analyst	N
3105	16	Gas Measurement Technician	N
3102	18	Gas Measurement Technician, Senior	N
3108	17	Gas Servicer	N
3003	23	Gas System Analyst	N
3001	16	Gas System Equipment Operator	N
4000	9	Grounds Maintenance Worker I	N
4008	10	Grounds Maintenance Worker II	N
4012	12	Grounds Maintenance Worker III	N
H			
4043	16	Heavy Equipment Operator	N
4044	19	Heavy Equipment Operator, Senior	N
0506	17	Human Resources Generalist	N
0511	25	Human Resources Specialist	N
0068	14	HWU Account Technician, Part-time	N
0063	19	HWU Administrative Assistant	N
4338	19	HWU Automation Specialist	N
4359	25	HWU Automation Specialist - Lead	N
4401	20	HWU Collection System Specialist	N
4372	21	HWU Construction Inspector	N
4402	20	HWU Distribution System Specialist	N
4400	8	HWU Facilities & Grounds Assistant	N
4403	14	HWU Field Project Coordinator	N
4340	19	HWU GIS Analyst	N
4369	23	HWU GIS Analyst & CAD Technician	N
4339	34	HWU GIS Manager	E
4365	40	HWU Information Technology & Automation Manager	E
4404	20	HWU IT Systems Administrator	N
4347	26	HWU Maintenance Supervisor	N
4044	20	Heavy Equipment Operator, Senior	N
4325	20	HWU Maintenance Technician I	N
4326	20	HWU Maintenance Technician II	N
4355	20	HWU Pretreatment Coordinator	N
4370	30	HWU Procurement and Revenue Manager	E
4348	15	HWU Purchasing Aide	N
4349	12	HWU Receiving/Inventory Clerk	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	FLSA
4305	14	HWU (SOC) Secretary, Senior	N
4364	30	HWU Systems Manager	N
4367	26	HWU Treatment Operator Lead	N
4363	40	HWU Treatment Superintendent	E
4313	17	HWU Utility Locator/Geospatial Technician	N
4369	20	HWU Utility System Crew Leader	N
4351	20	HWU Utility System Specialist - Camera Truck Lead	N
4309	37	HWU Utility System Superintendent	E
4312	12	HWU Utility System Worker I	N
4361	14	HWU Utility System Worker II	N
4319	16	HWU Utility System Worker III	N
4205	13	HWU Vehicle Mechanic I	N
4207	18	HWU Vehicle Mechanic II	N
4330	16	HWU Wastewater Treatment Operator I	N
4345	20	HWU Wastewater Treatment Operator II	N
4366	33	HWU Wastewater Treatment Plant Manager	E
4356	19	HWU Water Quality Specialist	N
4321	16	HWU Water Treatment Operator I	N
4334	20	HWU Water Treatment Operator II	N
4362	33	HWU Water Treatment Plant Manager	E
I			
0209	24	IT Support Specialist	N
L			
4007	12	Landscape Technician	N
0064	18	Legal Secretary	N
0069	20	Legal Secretary, Senior	N
M			
3100	19	Maintenance Welder	N
6102	11	Municipal Facilities Assistant	N
6110	33	Municipal Facilities Superintendent	E
6104	15	Municipal Facilities Worker I	N
6105	20	Municipal Facilities Worker II	N
6107	25	Municipal Facilities Worker III	N
6106	19	Municipal Facilities Worker, Senior I	N
6108	24	Municipal Facilities Worker, Senior II	N
6109	29	Municipal Facilities Worker, Senior III	N
N			
0214	24	Network Administrator I	N
0213	28	Network Administrator II	N
O			
0389	19	Occupational Tax Representative Administrator	N
0392	16	Occupational Tax Technician	N
0112	10	Office Assistant	N
P			
4101	33	Parks and Recreation Superintendent	E
0329	22	Payables Lead	N
1020	59	Police Chief	E
0115	11	Police Clerk	N
1012	36	Police Lieutenant	N
1014	45	Police Major	E

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	FLSA
1004	22	Police Officer	N
1008	29	Police Sergeant	N
0222	29	Programmer/Analyst Senior	N
4118	36	Project Coordinator	E
1205	17	Property Maintenance Inspector Senior	N
0079	30	Public Relations Director	E
1002	16	Public Safety Officer	N
R			
7005	10	Recreation Center Worker	N
7007	10	Recreation Center Worker, Part-time	N
7006	17	Recreation Facilities Supervisor	N
7010	28	Recreation Program Manager	E
0313	28	Revenue Supervisor	E
S			
0019	34	Safety & Training Coordinator	E
4042	13	Sanitation Equipment Operator, Senior	N
4108	33	Sanitation Superintendent	E
4001	9	Sanitation Worker	N
4002	10	Sanitation Worker, Senior	N
1001	7	School Crossing Guard	N
0060	12	Secretary	N
0061	14	Secretary, Senior	N
4110	33	Street Superintendent	E
0212	20	System Administrator	N
T			
4039	15	Traffic Control Supervisor	N
4211	19	Transit Mechanic Supervisor	N
3711	33	Transit Superintendent	E
U			
0328	19	Utility Billing Lead	N
3303	16	Utilities Servicer	N
V			
4206	18	Vehicle Mechanic	N
4203	11	Vehicle Servicer	N
4202	9	Vehicle Servicer Helper	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	FLSA
1001	7	School Crossing Guard	N
6000	8	Custodial Worker	N
4400	8	HWU Facilities & Grounds Assistant	N
4003	9	Crew Worker	N
4000	9	Grounds Maintenance Worker I	N
4001	9	Sanitation Worker	N
4202	9	Vehicle Servicer Helper	N
4008	10	Grounds Maintenance Worker II	N
0112	10	Office Assistant	N
7005	10	Recreation Center Worker	N
7007	10	Recreation Center Worker, Part-time	N
4002	10	Sanitation Worker, Senior	N
6102	11	Municipal Facilities Assistant	N
0115	11	Police Clerk	N
4203	11	Vehicle Servicer	N
4004	12	Crew Worker, Senior	N
4040	12	Equipment Operator	N
4012	12	Grounds Maintenance Worker III	N
4349	12	HWU Receiving/Inventory Clerk	N
4312	12	HWU Utility System Worker I	N
4007	12	Landscape Technician	N
0060	12	Secretary	N
3701	13	Bus Operator	N
3073	13	Bus Operator, Part-time	N
4204	13	Bus Preventive Maintenance Technician	N
4041	13	Equipment Operator, Senior	N
4325	13	HWU Maintenance Technician I	N
4205	13	HWU Vehicle Mechanic I	N
4042	13	Sanitation Equipment Operator, Senior	N
0324	14	Account Representative	N
0325	14	Account Representative, Part-time	N
0304	14	Account Technician	N
0326	14	Administrative Clerk	N
4403	14	HWU Field Project Coordinator	N
4305	14	HWU (SOC) Secretary, Senior	N
0068	14	HWU Account Technician, Part-time	N
4361	14	HWU Utility System Worker II	N
0061	14	Secretary, Senior	N
3109	15	Gas Dispatch & Inventory Technician	N
4348	15	HWU Purchasing Aide	N
6104	15	Municipal Facilities Worker I	N
4039	15	Traffic Control Supervisor	N
0331	16	Accounting Specialist	N
1309	16	Communications Officer	N
3013	16	Gas Distribution Technician	N
3105	16	Gas Measurement Technician	N
3001	16	Gas System Equipment Operator	N
4043	16	Heavy Equipment Operator	N
4319	16	HWU Utility System Worker III	N
4330	16	HWU Wastewater Treatment Operator I	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	FLSA
4321	16	HWU Water Treatment Operator I	N
0392	16	Occupational Tax Technician	N
1002	16	Public Safety Officer	N
3303	16	Utilities Servicer	N
0063	17	Administrative Secretary	N
1313	17	Communications Officer TAC	N
0067	17	Crime Analyst/Records Technician	N
3108	17	Gas Servicer	N
0506	17	Human Resources Generalist	N
0063	17	HWU Administrative Assistant	N
4313	17	HWU Utility Locator/Geospatial Technician	N
1205	17	Property Maintenance Inspector Senior	N
7006	17	Recreation Facilities Supervisor	N
8100	18	Community Development Specialist	N
3102	18	Gas Measurement Technician, Senior	N
4326	18	HWU Maintenance Technician II	N
4207	18	HWU Vehicle Mechanic II	N
0064	18	Legal Secretary	N
4206	18	Vehicle Mechanic	N
0323	19	Assistant Revenue Supervisor	N
1312	19	Communications Officer, Lead	N
4044	19	Heavy Equipment Operator, Senior	N
4340	19	HWU GIS Analyst	N
4356	19	HWU Water Quality Specialist	N
3100	19	Maintenance Welder	N
6106	19	Municipal Facilities Worker, Senior I	N
0389	19	Occupational Tax Representative Administrator	N
0328	19	Utility Billing Lead	N
4211	19	Transit Mechanic Supervisor	N
0062	20	Benefits Coordinator	N
0010	20	Executive Assistant	N
3002	20	Gas Distribution Crew Leader	N
3009	20	Gas Distribution Crew Leader, Part-time	N
3107	20	Gas Measurement Analyst	N
4044	20	Heavy Equipment Operator, Senior	N
4401	20	HWU Collection System Specialist	N
4402	20	HWU Distribution System Specialist	N
4404	20	HWU IT Systems Administrator	N
4355	20	HWU Pretreatment Coordinator	N
4302	20	HWU Utility System Crew Leader	N
4351	20	HWU Utility System Specialist - Camera Truck Lead	N
4345	20	HWU Wastewater Treatment Operator II	N
4334	20	HWU Water Treatment Operator II	N
0069	20	Legal Secretary, Senior	N
6105	20	Municipal Facilities Worker II	N
0212	20	System Administrator	N
1204	21	Code Inspector	N
4372	21	HWU Construction Inspector	N
1102	22	Firefighter	N
1100	22	Firefighter-In-Training (hourly)	N

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	FLSA
1101	22	Firefighter-In-Training (shift)	N
1004	22	Police Officer	N
0329	22	Payables Lead	N
3003	23	Gas System Analyst	N
4369	23	HWU GIS Analyst & CAD Technician	N
4338	23	HWU Automation Specialist	N
3004	24	Gas Construction Supervisor	N
0209	24	IT Support Specialist	N
6108	24	Municipal Facilities Worker, Senior II	N
0214	24	Network Administrator I	N
1103	25	Fire Driver Engineer	N
0511	25	Human Resources Specialist	N
4359	25	HWU Automation Specialist - Lead	N
6107	25	Municipal Facilities Worker III	N
4347	26	HWU Maintenance Supervisor	N
4367	26	HWU Treatment Operator Lead	N
2302	28	Engineering Assistant	E
0213	28	Network Administrator II	N
7010	28	Recreation Program Manager	E
0313	28	Revenue Supervisor	E
1105	29	Fire Captain	N
6109	29	Municipal Facilities Worker, Senior III	N
1008	29	Police Sergeant	N
0222	29	Programmer/Analyst Senior	N
4370	30	HWU Procurement and Revenue Manager	E
4364	30	HWU Systems Manager	N
0079	30	Public Relations Director	E
0020	31	City Clerk	E
1210	32	Code Administrator	E
2310	33	Engineer	E
3006	33	Gas Distribution Superintendent	E
4366	33	HWU Wastewater Treatment Plant Manager	E
4362	33	HWU Water Treatment Plant Manager	E
4106	33	Garage Superintendent	E
6110	33	Municipal Facilities Superintendent	E
4101	33	Parks and Recreation Superintendent	E
4108	33	Sanitation Superintendent	E
4110	33	Street Superintendent	E
3711	33	Transit Superintendent	E
4339	34	HWU GIS Manager	E
0019	34	Safety & Training Coordinator	E
3022	35	Gas Compliance Engineer	E
0332	36	Finance Manager	E
1012	36	Police Lieutenant	N
4119	36	Project Coordinator	E
4309	37	HWU Utility System Superintendent	E
0314	39	Accounting Manager	E
3007	40	Gas Distribution Engineer	E
0229	40	HWU Information Technology & Automation Manager	E
4365	40	HWU Treatment Superintendent	E

City of Henderson, Kentucky Job Classifications & Grades

Code	Grade	Classification Title	FLSA
4363	41	Assistant CFO	E
0322	41	Assistant IT Director	E
1108	42	Fire Division Chief	N
1110	45	Assistant Fire Chief	N
1014	45	Police Major	E
1119	53	Deputy Fire Chief	E
1016	53	Deputy Police Chief	E
1120	59	Fire Chief	E
1020	59	Police Chief	E

Revenue and Expense Summary



Fund Balance Overview
All Appropriated Funds Information

Budgeted Funds	Estimated Beginning Fund Balance	Net Excess (Deficit)	Estimated Ending Fund Balance	% Change in Fund Balance
General Fund	\$ 23,909,194	\$ (8,559,000)	\$ 15,350,194	35.8%
Bond Fund	2,897	-	2,897	0.0%
Construction Fund	81,104,260	(14,490,000)	66,614,260	17.9%
Cemetery Fund	(14,455)	-	(14,455)	0.0%
PWI Fund	(324,561)	-	(324,561)	0.0%
HART Fund	386,402	-	386,402	0.0%
911 Fund	85,397	-	85,397	0.0%
Sports Complex Fund	-	-	-	0.0%
Tourism Commission Fund	30,994	-	30,994	0.0%
CDBG Fund	-	-	-	0.0%
Police Investigations Fund	142,821	-	142,821	0.0%
Gas Fund	11,767,023	72,000	11,839,023	0.6%
Sanitation Fund	(753,349)	310,000	(443,349)	41.1%
Health Insurance Fund	62,341	18,000	80,341	28.9%
HRA Plan Fund	21,628	-	21,628	0.0%
Civil Service Pension Fund	1,484	-	1,484	0.0%
Police and Fire Pension Fund	(4,339)	-	(4,339)	0.0%
Total Fund Balance - All Funds	<u>\$ 116,417,737</u>	<u>\$ (22,649,000)</u>	<u>\$ 93,768,737</u>	

* Any funds boxed are considered significant or major funds.

Notes for Any Fund Balance Changes over 10%

General Fund: The decrease in fund balance is due to the planned use of assigned fund balance to cover special projects or major purchases that we anticipate to spend in the next fiscal year. This includes purchases for vehicle replacement, funds allocated by the city for the conference center, and pay plan changes that were implemented at the end of FY2025. The decrease also relates to the two fire engines we have ordered but have not received yet in the amount of \$1,824,000. As we have committed these funds, the city will keep allocated funds in the budget until we pay for them.

Construction Fund: The decrease in fund balance is due to spending down the 2023B and 2024A bond proceeds on our anticipated current projects relating to the sports complex and fire station.

Sanitation Fund: The increase in fund balance is due to the increase in sanitation rates. We anticipate to save any excess revenues to fund vehicle replacements to purchase a sanitation truck every other year.

Health Insurance Fund: The increase in fund balance is due to an increase our employer portions of insurance premiums to continue to fund our self-insured plan as costs continually increase each year.

ALL FUNDS REVENUE AND EXPENSE SUMMARY							
	2023 ACTUAL	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:							
Taxes	\$ 27,960,210	\$ 29,887,795	\$ 30,437,170	\$ 29,696,000	\$ 30,431,000	\$ 735,000	2.5%
Gas Sales	20,331,564	14,228,682	17,500,000	19,000,000	18,500,000	(500,000)	-2.6%
Service Charges & Fees	6,598,038	7,911,100	6,942,754	6,623,000	8,118,200	1,495,200	22.6%
Fines	840	230	800	18,000	1,000	(17,000)	-94.4%
Licenses & Permits	140,743	143,264	173,300	115,500	140,000	24,500	21.2%
Rents & Concessions	154,865	124,624	134,850	122,600	666,700	544,100	443.8%
Interest	1,633,976	3,147,976	2,298,495	316,310	790,950	474,640	150.1%
Federal Grants	4,844,810	1,876,678	4,405,875	5,685,600	2,053,000	(3,632,600)	-63.9%
State Grants	2,623,396	1,712,327	1,585,807	1,720,400	1,966,200	245,800	14.3%
Local Reimbursement	6,222,100	6,142,421	4,597,600	4,622,000	4,979,000	357,000	7.7%
Bond or Loan Proceeds	30,105,000	14,215,693	12,740,458	10,483,000	-	(10,483,000)	-100.0%
Other	6,933,748	2,520,830	4,480,192	1,853,500	2,717,700	864,200	46.6%
Transfers	16,873,970	19,554,290	22,586,293	24,089,400	23,738,250	(351,150)	-1.5%
In Lieu of Tax Payments	3,235,350	3,115,734	3,905,800	3,873,000	4,312,000	439,000	11.3%
Total Revenue	\$ 127,658,610	\$ 104,581,644	\$ 111,789,394	\$ 108,218,310	\$ 98,414,000	\$ (9,804,310)	-9.1%
Expenditures:							
Personnel Services	\$ 28,485,912	\$ 29,507,862	\$ 30,453,802	\$ 33,285,400	\$ 35,445,720	\$ 2,160,320	6.5%
Pension Payments	371,664	383,665	382,917	421,200	395,300	(25,900)	-6.1%
Insurance Benefits	6,985,446	5,652,052	7,648,859	7,510,000	7,680,000	170,000	2.3%
Cost of Natural Gas	15,149,342	10,152,047	12,500,000	14,000,000	14,000,000	-	0.0%
Bond Payments	6,573,794	8,698,455	9,725,490	9,427,000	10,302,000	875,000	9.3%
Supplies	1,441,917	1,418,712	1,541,310	1,766,765	1,879,960	113,195	6.4%
Maintenance	3,155,032	3,623,406	3,875,929	4,531,380	4,913,340	381,960	8.4%
Services	8,377,774	9,597,400	12,554,983	11,972,585	13,904,770	1,932,185	16.1%
Sundry	8,680,883	4,144,842	3,011,687	3,691,670	3,430,910	(260,760)	-7.1%
Capital	8,492,578	15,409,326	10,719,790	20,078,000	15,413,000	(4,665,000)	-23.2%
Transfers	8,418,933	10,438,162	13,204,074	13,041,000	13,698,000	657,000	5.0%
Total Expenditures	\$ 96,133,275	\$ 99,025,929	\$ 105,618,841	\$ 119,725,000	\$ 121,063,000	\$ 1,338,000	1.1%
Excess (Deficiency) of Revenues Over Expenditures	\$ 31,525,335	\$ 5,555,715	\$ 6,170,553	\$ (11,506,690)	\$ (22,649,000)		
Fund Balance 7/1	\$ 73,166,134	\$ 104,691,469	\$ 110,247,184	\$ 110,247,184	\$ 116,417,737		
Fund Balance 6/30	\$ 104,691,469	\$ 110,247,184	\$ 116,417,737	\$ 98,740,494	\$ 93,768,737		

GENERAL FUND REVENUE AND EXPENSE SUMMARY							
	2023 ACTUAL	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:							
Taxes	\$ 27,698,444	\$ 29,647,951	\$ 30,207,170	\$ 29,346,000	\$ 30,081,000	\$ 735,000	2.5%
In Lieu of Tax Payments	3,235,350	3,115,734	3,905,800	3,873,000	4,312,000	439,000	11.3%
Service Charges & Fees	784,740	1,798,565	623,960	651,000	706,800	55,800	8.6%
Fines	840	230	800	18,000	1,000	(17,000)	-94.4%
Licenses & Permits	140,743	143,264	173,300	115,500	140,000	24,500	21.2%
Rents & Concessions	154,865	124,624	134,850	122,600	126,700	4,100	3.3%
Sale of Property	13,304	(868,567)	50,400	17,100	17,100	-	0.0%
Interest	746,048	1,397,575	950,200	160,400	250,200	89,800	56.0%
Federal Grants	83,485	54,653	40,400	40,000	40,000	-	0.0%
State Grants and Aid	914,611	929,893	811,920	673,400	997,200	323,800	48.1%
Local Reimbursement	3,558,653	3,955,435	4,129,100	4,093,000	4,442,000	349,000	8.5%
Other	721,287	287,031	39,730	32,000	32,000	-	0.0%
Total Revenue	\$ 38,052,370	\$ 40,586,388	\$ 41,067,630	\$ 39,142,000	\$ 41,146,000	\$ 2,004,000	5.1%
Expenditures:							
Personnel Services	\$ 22,495,538	\$ 23,574,130	\$ 23,816,645	\$ 25,663,920	\$ 27,217,090	\$ 1,553,170	6.1%
Supplies	1,057,791	1,040,616	1,054,641	1,189,140	1,205,955	16,815	1.4%
Maintenance	1,397,549	1,510,833	1,533,396	2,059,200	2,236,630	177,430	8.6%
Services	3,457,620	4,202,013	5,867,780	5,699,170	7,216,015	1,516,845	26.6%
Sundry	355,565	266,359	286,959	344,570	333,310	(11,260)	-3.3%
Capital	1,782,559	589,590	1,147,052	3,653,000	3,419,000	(234,000)	-6.4%
Transfers	3,944,184	5,228,802	7,853,000	7,570,000	8,077,000	507,000	6.7%
Total Expenditures	\$ 34,490,806	\$ 36,412,343	\$ 41,559,473	\$ 46,179,000	\$ 49,705,000	\$ 3,526,000	7.6%
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,561,564	\$ 4,174,045	\$ (491,843)	\$ (7,037,000)	\$ (8,559,000)		
Fund Balance 7/1	\$ 16,665,428	\$ 20,226,992	\$ 24,401,037	\$ 24,401,037	\$ 23,909,194		
Fund Balance 6/30	\$ 20,226,992	\$ 24,401,037	\$ 23,909,194	\$ 17,364,037	\$ 15,350,194		

GAS FUND REVENUE AND EXPENSE SUMMARY							
	2023 ACTUAL	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:							
Gas Sales	\$ 20,331,564	\$ 14,228,682	\$ 17,500,000	\$ 19,000,000	\$ 18,500,000	\$ (500,000)	-2.6%
Penalties	86,825	83,755	65,000	55,000	65,000	10,000	18.2%
Service / Main Lines	28,771	26,089	30,000	11,000	11,000	-	0.0%
Service Charges	8,605	9,630	10,000	9,000	10,000	1,000	11.1%
Interest	44,174	147,633	135,000	55,000	75,000	20,000	36.4%
Other	4,322,613	866,324	30,350	35,000	32,000	(3,000)	-8.6%
Sale of Surplus Property	7,773	52	15,000	5,000	5,000	-	0.0%
PEAK Rebate	828,496	1,283,943	1,560,000	750,000	1,560,000	810,000	108.0%
Total Revenue	\$ 25,658,821	\$ 16,646,108	\$ 19,345,350	\$ 19,920,000	\$ 20,258,000	\$ 338,000	1.7%
Expenditures:							
Personnel Services	\$ 1,947,522	\$ 1,664,351	\$ 2,127,839	\$ 2,436,640	\$ 2,506,940	\$ 70,300	2.9%
Cost of Natural Gas	15,149,342	10,152,047	12,500,000	14,000,000	14,000,000	-	0.0%
Supplies	93,037	101,419	109,560	124,010	128,920	4,910	4.0%
Maintenance	296,639	362,030	603,500	648,620	746,900	98,280	15.2%
Services	266,364	299,740	275,095	313,330	335,900	22,570	7.2%
Sundry	3,001,443	2,497,711	2,118,400	2,129,400	2,080,340	(49,060)	-2.3%
Capital	806	-	224,000	224,000	205,000	(19,000)	-8.5%
Transfers	181,770	181,138	182,000	182,000	182,000	-	0.0%
Total Expenditures	\$ 20,936,923	\$ 15,258,436	\$ 18,140,394	\$ 20,058,000	\$ 20,186,000	\$ 128,000	0.6%
Excess (Deficiency) of Revenues Over Expenditures	\$ 4,721,898	\$ 1,387,672	\$ 1,204,956	\$ (138,000)	\$ 72,000		
Fund Balance 7/1	\$ 4,452,497	\$ 9,174,395	\$ 10,562,067	\$ 10,562,067	\$ 11,767,023		
Fund Balance 6/30	\$ 9,174,395	\$ 10,562,067	\$ 11,767,023	\$ 10,424,067	\$ 11,839,023		

PUBLIC WAY IMPROVEMENT FUND REVENUE AND EXPENSE SUMMARY							
	2023 ACTUAL	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 568	\$ 881	\$ 800	\$ -	\$ -	\$ -	N/A
Municipal Aid	587,970	674,152	630,000	605,000	630,000	25,000	4.1%
Local Gov't Economic Assist.	59,948	90,832	93,887	30,000	45,000	15,000	50.0%
Henderson Water Utility	119,546	86,893	88,500	110,000	100,000	(10,000)	-9.1%
Miscellaneous	10,123	4,957	1,200	7,000	57,000	50,000	714.3%
Transfer from General	1,115,000	1,295,000	1,705,000	1,451,000	1,483,000	32,000	2.2%
Total Revenue	\$ 1,893,155	\$ 2,152,715	\$ 2,519,387	\$ 2,203,000	\$ 2,315,000	\$ 112,000	5.1%
Expenditures:							
Personnel Services	\$ 783,427	\$ 828,595	\$ 862,942	\$ 900,960	\$ 931,110	\$ 30,150	3.3%
Supplies	62,469	58,868	69,810	96,480	76,400	(20,080)	-20.8%
Maintenance	930,960	1,132,590	1,158,350	1,189,500	1,284,500	95,000	8.0%
Services	11,157	8,974	407,175	3,270	2,990	(280)	-8.6%
Sundry	13,602	25,231	21,110	12,790	20,000	7,210	56.4%
Total Expenditures	\$ 1,801,615	\$ 2,054,258	\$ 2,519,387	\$ 2,203,000	\$ 2,315,000	\$ 112,000	5.1%
Excess (Deficiency) of Revenues Over Expenditures	\$ 91,540	\$ 98,457	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ (514,558)	\$ (423,018)	\$ (324,561)	\$ (324,561)	\$ (324,561)		
Fund Balance 6/30	\$ (423,018)	\$ (324,561)	\$ (324,561)	\$ (324,561)	\$ (324,561)		

SANITATION FUND REVENUE AND EXPENSE SUMMARY							
	2023 ACTUAL	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:							
Collection Fees	\$ 3,384,837	\$ 3,676,435	\$ 3,630,085	\$ 3,614,000	\$ 4,212,000	\$ 598,000	16.5%
Transfer Station Fees	1,431,950	1,447,923	1,655,709	1,376,000	1,757,400	381,400	27.7%
Interest	134,587	233,892	180,000	98,000	50,000	(48,000)	-49.0%
Sale of Scrap and Equipment	2,242	2,699	3,800	2,000	2,000	-	0.0%
Revenue from County	120,048	123,105	126,000	126,000	129,000	3,000	2.4%
Other	16,327	13,687	6,200	10,000	8,600	(1,400)	-14.0%
Total Revenue	\$ 5,089,991	\$ 5,497,741	\$ 5,601,794	\$ 5,226,000	\$ 6,159,000	\$ 933,000	17.9%
Expenditures:							
Personnel Services	\$ 900,478	\$ 922,484	\$ 1,069,367	\$ 1,196,180	\$ 1,243,470	\$ 47,290	4.0%
Supplies	91,414	88,824	80,028	117,460	92,880	(24,580)	-20.9%
Maintenance	147,553	131,503	118,180	106,180	113,380	7,200	6.8%
Services	2,965,272	3,420,550	3,798,248	3,946,170	3,966,770	20,600	0.5%
Sundry	381,038	463,687	40,600	34,010	38,500	4,490	13.2%
Capital	-	721,303	-	291,000	295,000	4,000	1.4%
Transfers	98,873	98,530	99,000	99,000	99,000	-	0.0%
Total Expenditures	\$ 4,584,628	\$ 5,846,881	\$ 5,205,423	\$ 5,790,000	\$ 5,849,000	\$ 59,000	1.0%
Excess (Deficiency) of Revenues Over Expenditures	\$ 505,363	\$ (349,140)	\$ 396,371	\$ (564,000)	\$ 310,000		
Fund Balance 7/1	\$ (1,305,943)	\$ (800,580)	\$ (1,149,720)	\$ (1,149,720)	\$ (753,349)		
Fund Balance 6/30	\$ (800,580)	\$ (1,149,720)	\$ (753,349)	\$ (1,713,720)	\$ (443,349)		

HART FUND REVENUE AND EXPENSE SUMMARY							
	2023 ACTUAL	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:							
Bus Fares	\$ 20,429	\$ 23,964	\$ 19,500	\$ 21,000	\$ 21,000	\$ -	0.0%
FTA Grant	1,189,727	1,013,113	1,145,000	1,298,600	1,187,000	(111,600)	-8.6%
State Grant	88,833	17,450	50,000	104,000	38,000	(66,000)	-63.5%
Local Share (General Fund)	21,000	363,000	539,000	618,000	665,000	47,000	7.6%
Interest	1,345	1,766	820	-	-	-	N/A
Other	4,036	16,271	7,200	4,400	6,000	1,600	36.4%
Total Revenue	\$ 1,325,370	\$ 1,435,564	\$ 1,761,520	\$ 2,046,000	\$ 1,917,000	\$ (129,000)	-6.3%
Expenditures:							
Personnel Services	\$ 907,032	\$ 936,071	\$ 987,960	\$ 1,186,200	\$ 1,173,780	\$ (12,420)	-1.0%
Supplies	89,804	91,538	90,300	150,340	102,250	(48,090)	-32.0%
Maintenance	32,293	77,432	44,016	59,500	57,650	(1,850)	-3.1%
Services	194,493	204,945	218,357	237,720	241,320	3,600	1.5%
Sundry	37,497	31,924	36,795	27,240	37,000	9,760	35.8%
Capital	-	-	384,092	385,000	305,000	(80,000)	-20.8%
Total Expenditures	\$ 1,261,119	\$ 1,341,910	\$ 1,761,520	\$ 2,046,000	\$ 1,917,000	\$ (129,000)	-6.3%
Excess (Deficiency) of Revenues Over Expenditures	\$ 64,251	\$ 93,654	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ 228,497	\$ 292,748	\$ 386,402	\$ 386,402	\$ 386,402		
Fund Balance 6/30	\$ 292,748	\$ 386,402	\$ 386,402	\$ 386,402	\$ 386,402		

EMERGENCY COMMUNICATIONS FUND REVENUE AND EXPENSE SUMMARY							
	2023 ACTUAL	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:							
911 Telephone Revenue	\$ 671,033	\$ 652,781	\$ 653,500	\$ 653,500	\$ 887,000	\$ 233,500	35.7%
911 Wireless Revenue	296,444	301,802	350,000	298,500	315,000	16,500	5.5%
State Grant	-	-	-	308,000	256,000	(52,000)	-16.9%
Federal Grant	-	-	-	-	-	-	N/A
Transfer from General	657,000	650,000	763,000	879,000	887,000	8,000	0.9%
Revenue from County	193,876	209,508	254,000	293,000	308,000	15,000	5.1%
Other	128	-	-	-	-	-	N/A
Interest	773	658	600	-	-	-	N/A
Total Revenue	\$ 1,819,254	\$ 1,814,749	\$ 2,021,100	\$ 2,432,000	\$ 2,653,000	\$ 221,000	9.1%
Expenditures:							
Personnel Services	\$ 1,192,738	\$ 1,342,270	\$ 1,382,861	\$ 1,432,600	\$ 1,661,240	\$ 228,640	16.0%
Supplies	15,560	12,342	12,640	14,700	14,650	(50)	-0.3%
Maintenance	324,022	378,528	365,200	416,880	416,880	-	0.0%
Services	77,359	62,603	208,682	66,820	110,230	43,410	65.0%
Capital	134,074	-	51,717	501,000	450,000	(51,000)	-10.2%
Total Expenditures	\$ 1,743,753	\$ 1,795,743	\$ 2,021,100	\$ 2,432,000	\$ 2,653,000	\$ 221,000	9.1%
Excess (Deficiency) of Revenues Over Expenditures	\$ 75,501	\$ 19,006	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ (9,110)	\$ 66,391	\$ 85,397	\$ 85,397	\$ 85,397		
Fund Balance 6/30	\$ 66,391	\$ 85,397	\$ 85,397	\$ 85,397	\$ 85,397		

CIVIL SERVICE PENSION FUND REVENUE AND EXPENSE SUMMARY							
	2023 ACTUAL	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest (Net of Trustee Fees)	\$ 26	\$ 12	\$ 7	\$ -	\$ -	\$ -	N/A
Employee Contributions	2,670	2,886	2,980	3,000	3,000	-	0.0%
Employer Match	2,670	2,886	2,980	3,000	3,000	-	0.0%
Transfer from General	69,000	66,000	69,000	74,000	74,000	-	0.0%
Total Revenues	\$ 74,366	\$ 71,784	\$ 74,967	\$ 80,000	\$ 80,000	\$ -	0.0%
Expenditures:							
Pension Benefits	\$ 63,288	\$ 65,934	\$ 68,007	\$ 68,800	\$ 70,800	\$ 2,000	2.9%
Health Benefits	5,502	5,700	6,100	10,900	9,000	(1,900)	-17.4%
Other	3,393	-	-	300	200	(100)	-33.3%
Total Expenditures	\$ 72,183	\$ 71,634	\$ 74,107	\$ 80,000	\$ 80,000	\$ -	0.0%
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,183	\$ 150	\$ 860	\$ -	\$ -		
Fund Balance 7/1	\$ (1,709)	\$ 474	\$ 624	\$ 624	\$ 1,484		
Fund Balance 6/30	\$ 474	\$ 624	\$ 1,484	\$ 624	\$ 1,484		

POLICE & FIRE PENSION FUND REVENUE AND EXPENSE SUMMARY							
	2023 ACTUAL	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest (Net of Trustee Fees)	\$ 33	\$ 10	\$ 10	\$ -	\$ -	\$ -	N/A
Transfer from General	308,000	311,000	309,000	342,000	316,000	(26,000)	-7.6%
Total Revenues	\$ 308,033	\$ 311,010	\$ 309,010	\$ 342,000	\$ 316,000	\$ (26,000)	-7.6%
Expenditures:							
Pension Benefits	\$ 278,204	\$ 289,550	\$ 284,800	\$ 299,000	\$ 280,000	\$ (19,000)	-6.4%
Other	3,816	-	200	500	500	-	0.0%
Health Insurance Benefits	24,670	22,481	24,010	42,500	35,500	(7,000)	-16.5%
Total Expenditures	\$ 306,690	\$ 312,031	\$ 309,010	\$ 342,000	\$ 316,000	\$ (26,000)	-7.6%
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,343	\$ (1,021)	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ (4,661)	\$ (3,318)	\$ (4,339)	\$ (4,339)	\$ (4,339)		
Fund Balance 6/30	\$ (3,318)	\$ (4,339)	\$ (4,339)	\$ (4,339)	\$ (4,339)		

HEALTH INSURANCE FUND REVENUE AND EXPENSE SUMMARY							
	2023 ACTUAL	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 17,438	\$ 28,793	\$ 22,000	\$ 2,610	\$ 15,000	\$ 12,390	474.7%
Employee Contributions	521,895	448,392	446,337	533,000	500,000	(33,000)	-6.2%
Premiums - Sports Complex	-	-	-	20,090	-	(20,090)	-100.0%
Premiums - Water	1,334,055	1,296,783	1,327,369	1,747,660	1,486,000	(261,660)	-15.0%
Premiums - Power & Light	849,130	910,397	990,857	1,004,400	1,073,000	68,600	6.8%
Premiums - 911	224,930	233,944	240,966	321,410	248,000	(73,410)	-22.8%
Premiums - DSC	249,613	257,199	275,723	311,370	310,000	(1,370)	-0.4%
Premiums - General Fund	3,709,449	3,536,733	3,734,097	4,642,100	4,272,000	(370,100)	-8.0%
Premiums - Gas Fund	426,358	368,364	418,575	502,210	475,000	(27,210)	-5.4%
Premiums - HART	182,915	175,006	191,986	261,150	206,000	(55,150)	-21.1%
Premiums - PWI	187,118	185,912	190,769	215,950	227,000	11,050	5.1%
Premiums - Cemetery Fund	59,860	49,146	18,856	80,360	21,000	(59,360)	-73.9%
Total Revenue	\$ 7,762,761	\$ 7,490,669	\$ 7,857,534	\$ 9,642,310	\$ 8,833,000	\$ (809,310)	-8.4%
Expenditures:							
Administration Expense	\$ 961,394	\$ 929,526	\$ 994,336	\$ 1,000,000	\$ 1,030,000	\$ 30,000	3.0%
Health Clinic	244,089	237,102	240,039	240,000	245,000	5,000	2.1%
Insurance Benefits	6,783,297	5,528,841	7,561,659	7,330,000	7,540,000	210,000	2.9%
Total Expenditures	\$ 7,988,780	\$ 6,695,469	\$ 8,796,034	\$ 8,570,000	\$ 8,815,000	\$ 245,000	2.9%
Excess (Deficiency) of Revenues Over Expenditures	\$ (226,019)	\$ 795,200	\$ (938,500)	\$ 1,072,310	\$ 18,000		
Fund Balance 7/1	\$ 431,660	\$ 205,641	\$ 1,000,841	\$ 1,000,841	\$ 62,341		
Fund Balance 6/30	\$ 205,641	\$ 1,000,841	\$ 62,341	\$ 2,073,151	\$ 80,341		

HEALTH REIMBURSEMENT ARRANGEMENT REVENUE AND EXPENSE SUMMARY							
	2023 ACTUAL	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 642	\$ 617	\$ 471	\$ -	\$ -	\$ -	N/A
Transfers	200,000	120,000	85,000	180,000	140,000	(40,000)	-22.2%
Total Revenue	200,642	120,617	85,471	180,000	140,000	(40,000)	-22.2%
Expenditures:							
Sundry Charges Total	\$ 202,149	\$ 123,211	\$ 87,200	\$ 180,000	\$ 140,000	\$ (40,000)	-22.2%
Total Expenditures	\$ 202,149	\$ 123,211	\$ 87,200	\$ 180,000	\$ 140,000	\$ (40,000)	-22.2%
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,507)	\$ (2,594)	\$ (1,729)	\$ -	\$ -		
Fund Balance 7/1	\$ 27,458	\$ 25,951	\$ 23,357	\$ 23,357	\$ 21,628		
Fund Balance 6/30	\$ 25,951	\$ 23,357	\$ 21,628	\$ 23,357	\$ 21,628		

TOURISM COMMISSION REVENUE AND EXPENSE SUMMARY							
	2023 ACTUAL	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 53	\$ 74	\$ 74	\$ -	\$ -	\$ -	N/A
Taxes	261,766	239,844	230,000	350,000	350,000	-	0.0%
Total Revenue	261,819	239,918	230,074	350,000	350,000	-	0.0%
Expenditures:							
Transfers	\$ 229,378	\$ 241,366	\$ 230,074	\$ 350,000	\$ 350,000	\$ -	0.0%
Total Expenditures	\$ 229,378	\$ 241,366	\$ 230,074	\$ 350,000	\$ 350,000	\$ -	0.0%
Excess (Deficiency) of Revenues Over Expenditures	\$ 32,441	\$ (1,448)	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ 1	\$ 32,442	\$ 30,994	\$ 30,994	\$ 30,994		
Fund Balance 6/30	\$ 32,442	\$ 30,994	\$ 30,994	\$ 30,994	\$ 30,994		

COMMUNITY DEVELOPMENT BLOCK GRANT FUND REVENUE AND EXPENSE SUMMARY							
	2023 ACTUAL	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:							
Comm. Develop. Block Grant	\$ 217,200	\$ 110,219	\$ 204,000	\$ 823,000	\$ 826,000	\$ 3,000	0.4%
Total Revenue	\$ 217,200	\$ 110,219	\$ 204,000	\$ 823,000	\$ 826,000	\$ 3,000	0.4%
Expenditures:							
Acquisition	\$ 2,316	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0.0%
Rehabilitation	98,506	21,135	1,500	611,500	522,500	(89,000)	-14.6%
Administration	50,567	50,048	50,000	50,000	50,000	-	0.0%
Public Facilities	22,212	-	115,000	115,000	207,000	92,000	80.0%
Public Services	43,599	39,036	37,500	43,500	43,500	-	0.0%
Total Expenditures	\$ 217,200	\$ 110,219	\$ 204,000	\$ 823,000	\$ 826,000	\$ 3,000	0.4%
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance 6/30	\$ -	\$ -	\$ -	\$ -	\$ -		

POLICE INVESTIGATION FUND REVENUE AND EXPENSE SUMMARY								
	2023 ACTUAL	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Sale of Equipment	\$ -	\$ 32,306	\$ 10,393	\$ -	\$ -	\$ -	N/A	
Interest	3,701	4,110	4,100	-	-	-	N/A	
Investigation Income	47,950	13,051	86,002	93,000	75,000	(18,000)	-19.4%	
Total Revenue	\$ 60,605	\$ 49,943	\$ 100,970	\$ 93,000	\$ 75,000	\$ (18,000)	-19.4%	
Expenditures:								
Supplies	\$ 18,184	\$ 14,055	\$ 26,700	\$ 20,000	\$ 25,000	\$ 5,000	25.0%	
Special Services	2,500	8,000	5,000	73,000	50,000	(23,000)	-31.5%	
Capital	-	59,478	-	-	-	-	N/A	
Total Expenditures	\$ 20,684	\$ 81,533	\$ 31,700	\$ 93,000	\$ 75,000	\$ (18,000)	-19.4%	
Excess (Deficiency) of Revenues Over Expenditures	\$ 39,921	\$ (31,590)	\$ 69,270	\$ -	\$ -			
Fund Balance 7/1	\$ 65,220	\$ 105,141	\$ 73,551	\$ 73,551	\$ 142,821			
Fund Balance 6/30	\$ 105,141	\$ 73,551	\$ 142,821	\$ 73,551	\$ 142,821			

CEMETERY FUND REVENUE AND EXPENSE SUMMARY								
	2023 ACTUAL	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Sales	\$ 316,161	\$ 303,347	\$ 202,460	\$ 292,000	\$ 260,000	\$ (32,000)	-11.0%	
Taxable Sales	477	1,537	2,430	1,000	1,000	-	0.0%	
Interest	200	139	120	-	-	-	N/A	
Transfer from General	182,000	223,000	304,000	311,000	388,000	77,000	24.8%	
Total Revenues	\$ 498,838	\$ 528,207	\$ 509,010	\$ 604,000	\$ 649,000	\$ 45,000	7.5%	
Expenditures:								
Personnel Services	\$ 259,177	\$ 239,961	\$ 202,525	\$ 335,950	\$ 278,740	\$ (57,210)	-17.0%	
Supplies	13,658	11,050	14,131	18,585	16,185	(2,400)	-12.9%	
Maintenance	26,016	30,490	30,400	30,500	31,500	1,000	3.3%	
Services	190,317	223,947	256,270	213,305	301,815	88,510	41.5%	
Sundry	7,438	5,193	5,684	5,660	5,760	100	1.8%	
Total Expenditures	\$ 496,606	\$ 543,350	\$ 509,010	\$ 604,000	\$ 649,000	\$ 45,000	7.5%	
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,232	\$ (15,143)	\$ -	\$ -	\$ -			
Fund Balance 7/1	\$ (1,544)	\$ 688	\$ (14,455)	\$ (14,455)	\$ (14,455)			
Fund Balance 6/30	\$ 688	\$ (14,455)	\$ (14,455)	\$ (14,455)	\$ (14,455)			

BOND FUND REVENUE AND EXPENSE SUMMARY							
	2023 ACTUAL	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:							
Interest	\$ 4,612	\$ 2,110	\$ 4,293	\$ 300	\$ 750	\$ 450	150.0%
HMPL Contribution	594,583	1,302,850	1,226,875	1,226,900	1,147,600	(79,300)	-6.5%
HWU Contribution	1,250,816	1,011,788	932,553	932,800	849,650	(83,150)	-8.9%
Transfer from General	1,066,000	1,431,000	2,443,000	2,146,000	3,068,000	922,000	43.0%
Transfer from Gas	181,770	181,138	181,138	182,000	159,000	(23,000)	-12.6%
Transfer from Sanitation	98,873	98,530	98,530	99,000	87,000	(12,000)	-12.1%
Transfer from Construction	3,377,500	4,672,500	4,840,000	4,840,000	4,990,000	150,000	3.1%
Total Revenue	\$ 6,574,154	\$ 8,699,916	\$ 9,726,389	\$ 9,427,000	\$ 10,302,000	\$ 875,000	9.3%
Expenditures:							
Interest	\$ 2,243,794	\$ 3,058,455	\$ 3,480,490	\$ 3,181,700	\$ 3,486,100	\$ 304,400	9.6%
Bonds	4,330,000	5,640,000	6,245,000	6,245,300	6,815,900	570,600	9.1%
Total Expenditures	\$ 6,573,794	\$ 8,698,455	\$ 9,725,490	\$ 9,427,000	\$ 10,302,000	\$ 875,000	9.3%
Excess (Deficiency) of Revenues Over Expenditures	\$ 360	\$ 1,461	\$ 899	\$ -	\$ -		
Fund Balance 7/1	\$ 177	\$ 537	\$ 1,998	\$ 1,998	\$ 2,897		
Fund Balance 6/30	\$ 537	\$ 1,998	\$ 2,897	\$ 1,998	\$ 2,897		

CONSTRUCTION FUND REVENUE AND EXPENSE SUMMARY							
	2023 ACTUAL	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE
Revenues:							
Sale of Property	\$ -	\$ -	\$ 1,917,730	\$ -	\$ -	\$ -	N/A
Interest	679,776	1,329,706	1,000,000	-	400,000	400,000	N/A
Federal Grant	3,345,444	698,217	3,016,000	3,524,000	-	(3,524,000)	-100.0%
State Grant	972,034	-	-	-	-	-	N/A
Bond or Loan Proceeds	30,105,000	14,215,693	12,740,458	10,483,000	-	(10,483,000)	-100.0%
County Contribution	1,000,000	1,053,998	-	-	-	-	N/A
HWU Contributions	1,229,977	713,482	-	-	-	-	N/A
Transfers from General	529,000	815,000	1,212,000	1,212,000	874,000	(338,000)	-27.9%
Total Revenue	\$ 37,861,231	\$ 18,826,096	\$ 19,886,188	\$ 15,219,000	\$ 1,274,000	\$ (13,945,000)	-91.6%
Expenditures:							
Bond Issuance Costs	\$ 531,664	\$ 244,694	\$ 246,919	\$ 300,000	\$ -	\$ (300,000)	-100.0%
Sundry	4,135,436	499,824	40,000	-	50,000	50,000	N/A
Streets	3,069,824	1,145,746	4,789,000	4,536,000	824,000	(3,712,000)	-81.8%
Land Acquisition	-	1,426,440	-	-	-	-	N/A
Sports Complex	3,167,460	11,113,715	3,540,000	1,020,000	400,000	(620,000)	-60.8%
Fire Station	337,855	320,345	500,000	8,868,000	9,500,000	632,000	7.1%
Other Buildings	-	-	-	495,000	-	(495,000)	-100.0%
Transfer to General Fund	587,228	15,826	-	-	-	-	N/A
Transfer to Bond Fund	3,377,500	4,672,500	4,840,000	4,840,000	4,990,000	150,000	3.1%
Total Expenditures	\$ 15,206,967	\$ 19,439,090	\$ 13,955,919	\$ 20,059,000	\$ 15,764,000	\$ (4,295,000)	-21.4%
Excess (Deficiency) of Revenues Over Expenditures	\$ 22,654,264	\$ (612,994)	\$ 5,930,269	\$ (4,840,000)	\$ (14,490,000)		
Fund Balance 7/1	\$ 53,132,721	\$ 75,786,985	\$ 75,173,991	\$ 75,173,991	\$ 81,104,260		
Fund Balance 6/30	\$ 75,786,985	\$ 75,173,991	\$ 81,104,260	\$ 70,333,991	\$ 66,614,260		

SPORTS COMPLEX FUND REVENUE AND EXPENSE SUMMARY								
	2023 ACTUAL	2024 ACTUAL	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 vs. 2026 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Facility Service Fees	\$ -	\$ -	\$ -	\$ -	\$ 209,000	\$ 209,000	N/A	
Concessions	-	-	-	-	540,000	540,000	N/A	
Other Revenue	-	-	-	-	80,000	80,000	N/A	
Transfers from General	-	-	489,000	489,000	292,000	(197,000)	-40.3%	
Total Revenues	\$ -	\$ -	\$ 489,000	\$ 489,000	\$ 1,121,000	\$ 632,000	129.2%	
Expenditures:								
Personnel Services	\$ -	\$ -	\$ 3,663	\$ 132,950	\$ 433,350	\$ 300,400	225.9%	
Supplies	-	-	83,500	36,050	217,720	181,670	503.9%	
Maintenance	-	-	22,887	21,000	25,900	4,900	23.3%	
Services	-	-	283,801	179,000	404,030	225,030	125.7%	
Sundry	-	-	11,220	15,000	40,000	25,000	166.7%	
Capital	-	-	83,929	105,000	-	(105,000)	-100.0%	
Total Expenditures	\$ -	\$ -	\$ 489,000	\$ 489,000	\$ 1,121,000	\$ 632,000	129.2%	
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -			
Fund Balance 7/1	\$ -	\$ -	\$ -	\$ -	\$ -			
Fund Balance 6/30	\$ -	\$ -	\$ -	\$ -	\$ -			

CITY OF HENDERSON, KY REVENUE FOR FISCAL 2026

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Fund 10 - General Fund							
31 Taxes							
3100	Current Property Tax	\$ 7,456,725	\$ 7,588,399	\$ 7,900,100	\$ 8,070,000	\$ 8,122,000	0.6%
3101	Vehicle Property Tax	961,199	948,320	942,400	930,000	940,000	1.1%
3104	Omitted Tangible Tax	40,019	25,824	45,700	30,000	30,000	0.0%
3105	Delinquent Property Tax	181,351	130,616	135,500	168,000	150,000	-10.7%
3115	Franchise Tax	663,111	618,825	624,500	675,000	636,000	-5.8%
3121	Bank Deposits	213,437	225,116	236,370	220,000	226,000	2.7%
3125	Insurance Tax	6,754,501	7,197,482	7,645,900	7,130,000	7,400,000	3.8%
3130	Net Profits Tax	2,348,572	2,438,243	2,102,900	2,035,000	2,297,000	12.9%
3135	Payroll Tax	9,105,527	10,496,065	10,584,000	10,115,000	10,300,000	1.8%
3136	1% Rebate Program	(25,998)	(20,939)	(10,200)	(27,000)	(20,000)	N/A
3150	In Lieu of Tax - Housing	40,626	41,182	45,800	38,000	42,000	10.5%
3151	In Lieu of Tax - Electric	1,244,724	1,415,115	1,950,000	1,819,000	2,150,000	18.2%
3152	In Lieu of Tax - Gas	1,400,000	837,150	800,000	960,000	720,000	-25.0%
3153	In Lieu of Tax - Water	550,000	822,287	1,110,000	1,056,000	1,400,000	32.6%
Tax Total		30,933,794	32,763,685	34,112,970	33,219,000	34,393,000	3.5%
32 Service Fees							
3221	Service Charges	643,504	1,708,686	510,100	550,000	600,000	9.1%
3225	Check Collection Fee	3,425	3,255	3,100	3,250	3,200	-1.5%
3231	Warrant Service Fee	28,121	23,401	24,380	23,400	23,800	1.7%
3235	Appeal Board Fees	2,100	1,900	1,300	1,700	1,700	0.0%
3240	Swimming Pool Fees	21,364	18,888	19,280	23,500	23,000	-2.1%
3265	False Alarm Services	9,500	6,050	10,900	6,000	7,000	16.7%
3274	Law Enforcement	27,775	13,929	28,600	27,500	28,000	1.8%
3280	Service Chg.-nuisance	47,251	21,056	25,300	15,650	20,100	28.4%
3325	Criminal Littering Fines	1,700	1,400	1,000	-	-	N/A
Service Fees Total		784,740	1,798,565	623,960	651,000	706,800	8.6%
33 Fines & Forfeitures							
3305	Parking Fines	840	230	800	18,000	1,000	-94.4%
Fines & Forfeitures Total		840	230	800	18,000	1,000	-94.4%
34 License & Permits							
3138	Contractor Registration	46,218	58,302	50,500	28,000	50,000	78.6%
3405	Liquor & Beer License	31,154	32,315	30,100	29,500	30,000	1.7%
3410	Building Permits	44,751	37,072	78,100	44,000	44,000	0.0%
3425	Boat Launch Permits	10,320	9,575	9,600	10,000	10,000	0.0%
3430	Fireworks Permits	8,000	6,000	5,000	4,000	6,000	50.0%
3435	Resident Parking Permit	300	-	-	-	-	N/A
License & Permits Total		140,743	143,264	173,300	115,500	140,000	21.2%

CITY OF HENDERSON, KY REVENUE FOR FISCAL 2026

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Fund 10 - General Fund - (continued)							
35 Rents							
3510	Rent-Other	\$ 43,087	\$ 37,038	\$ 34,900	\$ 31,500	\$ 31,500	0.0%
3516	Concessions - Pool	11,852	10,031	9,590	10,200	10,200	0.0%
3520	Rent-Municipal Lands	99,926	77,555	90,360	80,900	85,000	5.1%
Rents Total		154,865	124,624	134,850	122,600	126,700	3.3%
36 Sale of Property							
3615	Copy/Electronic Reports	9,111	9,095	15,000	9,100	9,100	0.0%
3620	Sale of Land	-	(922,633)	2,000	-	-	N/A
3622	Sale of Equipment	49	11,188	3,100	2,000	2,000	0.0%
3623	Sale of Vehicles	4,144	33,783	30,300	6,000	6,000	0.0%
Sale of Property Total		13,304	(868,567)	50,400	17,100	17,100	0.0%
37 Other Revenue							
3700	Interest Income	746,048	1,397,575	950,200	160,400	250,200	56.0%
3710	Govt Service Chg-Water	797,008	882,000	946,000	946,000	1,019,000	7.7%
3715	Govt Service Chg-Elect	817,000	916,000	1,001,000	1,001,000	981,000	-2.0%
3719	Govt Service Chg-HART	153,000	162,000	182,000	182,000	181,000	-0.5%
3720	Govt Service Chg-Gas	1,049,000	1,121,000	1,186,000	1,186,000	1,215,000	2.4%
3721	Govt Service Chg-DSC	292,000	312,000	343,000	343,000	346,000	0.9%
3730	Insurance Recovery	119,531	14,540	31,930	20,000	20,000	0.0%
3753	Federal Grant	83,485	54,653	40,400	40,000	40,000	0.0%
3754	State Grant	235,161	244,117	123,100	13,500	320,000	2270.4%
3761	KLEFPF	312,391	331,687	307,920	327,200	327,200	0.0%
3762	FIP	367,059	354,089	380,900	332,700	350,000	5.2%
3774	Donations	5,020	249,132	3,000	5,000	5,000	0.0%
3799	Unclassified	9,508	4,533	4,800	7,000	7,000	0.0%
3830	Reimbursable Services	450,645	562,435	471,100	435,000	700,000	60.9%
Other Revenue Total		5,436,856	6,608,761	5,971,350	4,998,800	5,761,400	15.3%
38 Transfers							
3860	Transfer from Constr.	587,228	15,826	-	-	-	N/A
Transfers Total		587,228	15,826	-	-	-	N/A
GENERAL FUND REVENUE TOTAL		\$ 38,052,370	\$ 40,586,388	\$ 41,067,630	\$ 39,142,000	\$ 41,146,000	5.1%

CITY OF HENDERSON, KY REVENUE FOR FISCAL 2026

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Fund 20 - Gas Fund							
32 Service Fees							
3221	Service Charges	\$ 8,605	\$ 9,630	\$ 10,000	\$ 9,000	\$ 10,000	11.1%
Service Fees Total		8,605	9,630	10,000	9,000	10,000	11.1%
36 Sale of Property							
3622	Sale of Equipment	7,773	52	15,000	5,000	5,000	0.0%
Sale of Property Total		7,773	52	15,000	5,000	5,000	0.0%
37 Other Revenue							
3700	Interest Income	44,174	147,633	135,000	55,000	75,000	36.4%
3730	Insurance Recovery	-	4,325	2,350	-	-	N/A
3744	Misc. Grants	-	-	3,000	-	-	N/A
3753	Federal Grant	4,190,632	309,368	-	-	-	N/A
3830	Reimbursable Services	(7,485)	1,001	-	-	-	N/A
Other Revenue Total		4,227,321	462,327	140,350	55,000	75,000	36.4%
39 Gas Revenue							
3900	Gas Sales	20,331,564	14,228,682	17,500,000	19,000,000	18,500,000	-2.6%
3920	Penalties	86,825	83,755	65,000	55,000	65,000	18.2%
3940	Gas Mains	22,388	426	5,000	5,000	5,000	0.0%
3945	Service Lines	6,383	25,663	25,000	6,000	6,000	0.0%
3960	PEAK Return	828,496	1,084,142	1,200,000	750,000	1,200,000	60.0%
3961	Texas Gas Return	-	393,026	-	-	-	N/A
3980	Transportation Fee	-	199,801	360,000	-	360,000	N/A
3990	Miscellaneous	139,466	158,604	25,000	35,000	32,000	-8.6%
Gas Revenue Total		21,415,122	16,174,099	19,180,000	19,851,000	20,168,000	1.6%
GAS FUND REVENUE TOTAL		\$ 25,658,821	\$ 16,646,108	\$ 19,345,350	\$ 19,920,000	\$ 20,258,000	1.7%
Fund 29 - Health Reimbursement Arrangement (HRA)							
37 Other Revenue							
3700	Interest Income	\$ 642	\$ 617	\$ 471	\$ -	\$ -	N/A
Other Revenue Total		642	617	471	-	-	N/A
38 Transfers							
3855	Transfer from Health Ins.	200,000	120,000	85,000	180,000	140,000	-22.2%
Transfers Total		200,000	120,000	85,000	180,000	140,000	-22.2%
HRA FUND REVENUE TOTAL		\$ 200,642	\$ 120,617	\$ 85,471	\$ 180,000	\$ 140,000	-22.2%

CITY OF HENDERSON, KY REVENUE FOR FISCAL 2026

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Fund 32 - Civil Service Pension Fund							
37 Other Revenue							
3700	Interest Income	\$ 26	\$ 12	\$ 7	\$ -	\$ -	N/A
3717	Contri. Sanit. Employee	2,670	2,886	2,980	3,000	3,000	0.0%
3723	Income Match Sanit.	2,670	2,886	2,980	3,000	3,000	0.0%
3851	Transfer from General	69,000	66,000	69,000	74,000	74,000	0.0%
Other Revenue Total		74,366	71,784	74,967	80,000	80,000	0.0%
CIVIL SERVICE REVENUE TOTAL		\$ 74,366	\$ 71,784	\$ 74,967	\$ 80,000	\$ 80,000	0.0%
Fund 33 - Police & Fire Pension Fund							
37 Other Revenue							
3700	Interest Income	\$ 33	\$ 10	\$ 10	\$ -	\$ -	N/A
3851	Transfer from General	308,000	311,000	309,000	342,000	316,000	-7.6%
Other Revenue Total		308,033	311,010	309,010	342,000	316,000	-7.6%
POLICE & FIRE REVENUE TOTAL		\$ 308,033	\$ 311,010	\$ 309,010	\$ 342,000	\$ 316,000	-7.6%
Fund 40 - Cemetery Fund							
36 Sale of Property							
3600	Cemetery Spaces	\$ 131,723	\$ 134,826	\$ 78,738	\$ 111,000	\$ 90,000	-18.9%
3605	Grave Openings	149,779	141,325	121,380	142,000	142,000	0.0%
3610	Other Cemetery Serv.	24,930	18,933	2,000	24,000	18,000	-25.0%
3625	Taxable Sales	477	1,537	2,430	1,000	1,000	0.0%
3630	Mausoleum Sales	9,729	8,263	342	15,000	10,000	-33.3%
Sale of Property Total		316,638	304,995	204,890	293,000	261,000	-10.9%
37 Other Revenue							
3700	Interest Income	200	139	120	-	-	N/A
Other Revenue Total		200	212	120	-	-	N/A
38 Transfers							
3851	Transfer from General	182,000	223,000	304,000	311,000	388,000	24.8%
Transfer Total		182,000	223,000	304,000	311,000	388,000	24.8%
CEMETERY REVENUE TOTAL		\$ 498,838	\$ 528,207	\$ 509,010	\$ 604,000	\$ 649,000	7.5%

CITY OF HENDERSON, KY REVENUE FOR FISCAL 2026

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Fund 45 - Health Insurance Fund							
37 Other Revenue							
3700	Interest Income	\$ 17,438	\$ 28,793	\$ 22,000	\$ 2,610	\$ 15,000	474.7%
3778	Premiums - 911	224,930	233,944	240,966	321,410	248,000	-22.8%
3780	Premiums - Sports Complex	-	-	-	20,090	-	-100.0%
3781	Premiums - Water	1,334,055	1,296,783	1,327,369	1,747,660	1,486,000	-15.0%
3782	Premiums - Power Light	849,130	910,397	990,857	1,004,400	1,073,000	6.8%
3784	Premiums - Sanitation	249,613	257,199	275,723	311,370	310,000	-0.4%
3785	Premiums - Cemetery	59,860	49,146	18,856	80,360	21,000	-73.9%
3786	Premiums - General	3,709,449	3,536,733	3,734,097	4,642,100	4,272,000	-8.0%
3787	Premiums - Gas	426,358	368,364	418,575	502,210	475,000	-5.4%
3788	Premiums - HART	182,915	175,006	191,986	261,150	206,000	-21.1%
3789	Premiums - PWI	187,118	185,912	190,769	215,950	227,000	5.1%
3795	Employee Contr. + 1	521,895	448,392	446,337	533,000	500,000	-6.2%
Other Revenue Total		7,762,761	7,490,669	7,857,534	9,642,310	8,833,000	-8.4%
HEALTH INS. REVENUE TOTAL		\$ 7,762,761	\$ 7,490,669	\$ 7,857,534	\$ 9,642,310	\$ 8,833,000	-8.4%
Fund 48- Bond Fund							
37 Other Revenue							
3700	Interest Income	\$ 4,612	\$ 2,110	\$ 4,293	\$ 300	\$ 750	150.0%
3794	HMPL Contribution	594,583	1,302,850	1,226,875	1,226,900	1,147,600	-6.5%
3797	HWU Contribution	1,250,816	1,011,788	932,553	932,800	849,650	-8.9%
3851	Transfer from General	1,066,000	1,431,000	2,443,000	2,146,000	3,068,000	43.0%
3852	Transfer from Gas	181,770	181,138	181,138	182,000	159,000	-12.6%
3860	Transfer from Constr.	3,377,500	4,672,500	4,840,000	4,840,000	4,990,000	3.1%
3862	Transfer from Sanitation	98,873	98,530	98,530	99,000	87,000	-12.1%
Other Revenue Total		6,574,154	8,699,916	9,726,389	9,427,000	10,302,000	9.3%
BOND FUND REVENUE TOTAL		\$ 6,574,154	\$ 8,699,916	\$ 9,726,389	\$ 9,427,000	\$ 10,302,000	9.3%
Fund 50 - Public Way Improvement (PWI) Fund							
37 Other Revenue							
3700	Interest Income	\$ 568	\$ 881	\$ 800	\$ -	\$ -	N/A
3751	LGEA-Coal	19,113	56,721	57,950	-	15,000	N/A
3752	LGEA-Mineral	40,835	34,111	35,937	30,000	30,000	0.0%
3756	Municipal Aid	587,970	674,152	630,000	605,000	630,000	4.1%
3830	Reimbursable Services	10,123	4,957	1,200	7,000	57,000	714.3%
3835	Service Cuts	119,546	86,893	88,500	110,000	100,000	-9.1%
3851	Transfer from General	1,115,000	1,295,000	1,705,000	1,451,000	1,483,000	2.2%
Other Revenue Total		1,893,155	2,152,715	2,519,387	2,203,000	2,315,000	5.1%
PWI REVENUE TOTAL		\$ 1,893,155	\$ 2,152,715	\$ 2,519,387	\$ 2,203,000	\$ 2,315,000	5.1%

CITY OF HENDERSON, KY REVENUE FOR FISCAL 2026

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Fund 51 - Construction Fund							
37 Other Revenue							
3620	Sale of Land	\$ -	\$ -	\$ 1,917,730	\$ -	\$ -	N/A
3700	Interest Income	679,776	1,329,706	1,000,000	-	400,000	N/A
3753	Federal Grant	3,345,444	698,217	3,016,000	3,524,000	-	-100.0%
3754	State Grant	972,034	-	-	-	-	N/A
3764	County Contributions	1,000,000	1,053,998	-	-	-	N/A
3777	Bond Proceeds	30,105,000	14,215,693	12,740,458	10,483,000	-	-100.0%
3797	HWU Contribution	1,229,977	713,482	-	-	-	N/A
Other Revenue Total		37,332,231	18,011,096	18,674,188	14,007,000	400,000	-97.1%
38 Transfers							
3851	Transfer from General	529,000	815,000	1,212,000	1,212,000	874,000	-27.9%
Transfers Total		529,000	815,000	1,212,000	1,212,000	874,000	-27.9%
CONSTR. FUND REVENUE TOTAL		\$ 37,861,231	\$ 18,826,096	\$ 19,886,188	\$ 15,219,000	\$ 1,274,000	-91.6%
Fund 56 - HART FUND							
32 Service Fees							
3200	Bus Fares	\$ 20,429	\$ 23,964	\$ 19,500	\$ 21,000	\$ 21,000	0.0%
Service Fees Total		20,429	23,964	19,500	21,000	21,000	0.0%
37 Other Revenue							
3700	Interest Income	1,345	1,766	820	-	-	N/A
3753	Federal Grant	1,189,727	1,013,113	1,145,000	1,298,600	1,187,000	-8.6%
3754	State Grant	88,833	17,450	50,000	104,000	38,000	-63.5%
3755	Transfer from General	21,000	363,000	539,000	618,000	665,000	7.6%
3765	KY Fuel Tax Refund	3,292	6,443	6,200	4,400	6,000	36.4%
3799	Other	744	9,828	1,000	-	-	N/A
Other Revenue Total		1,304,941	1,411,600	1,742,020	2,025,000	1,896,000	-6.4%
HART FUND REVENUE TOTAL		\$ 1,325,370	\$ 1,435,564	\$ 1,761,520	\$ 2,046,000	\$ 1,917,000	-6.3%

CITY OF HENDERSON, KY REVENUE FOR FISCAL 2026

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Fund 57 - Sanitation Fund							
32 Service Fees							
3210	Refuse Fee	\$ 2,614,778	\$ 2,726,421	\$ 2,832,469	\$ 2,844,000	\$ 3,316,000	16.6%
3217	Landfill - Commercial	770,059	950,014	797,616	770,000	896,000	16.4%
3747	Transfer Station Fees	1,431,950	1,447,923	1,655,709	1,376,000	1,757,400	27.7%
Service Fees Total		4,816,787	5,124,358	5,285,794	4,990,000	5,969,400	19.6%
36 Sale of Property							
3625	Taxable Sales	16,327	11,992	6,200	10,000	8,600	-14.0%
Sale of Property Total		16,327	11,992	6,200	10,000	8,600	-14.0%
37 Other Revenue							
3700	Interest Income	134,587	233,892	180,000	98,000	50,000	-49.0%
3764	County Contribution	120,048	123,105	126,000	126,000	129,000	2.4%
3776	Scrap Sales	2,242	2,699	3,800	2,000	2,000	0.0%
3799	Other	-	1,695	-	-	-	N/A
Other Revenue Total		256,877	361,391	309,800	226,000	181,000	-19.9%
SANITATION REVENUE TOTAL		\$ 5,089,991	\$ 5,497,741	\$ 5,601,794	\$ 5,226,000	\$ 6,159,000	17.9%
Fund 58 - 911							
32 Service Fees							
3270	911 Fee	\$ 671,033	\$ 652,781	\$ 653,500	\$ 653,500	\$ 887,000	35.7%
3272	Wireless 911 Revenue	296,444	301,802	350,000	298,500	315,000	5.5%
Service Fees Total		967,477	954,583	1,003,500	952,000	1,202,000	26.3%
37 Other Revenue							
3700	Interest Income	773	658	600	-	-	N/A
3754	State Grant	-	-	-	308,000	256,000	-16.9%
3764	Revenue from County	193,876	209,508	254,000	293,000	308,000	5.1%
Other Revenue Total		194,649	210,166	254,600	601,000	564,000	-6.2%
38 Transfers							
3990	Miscellaneous	128	-	-	-	-	N/A
3851	Transfer from General	657,000	650,000	763,000	879,000	887,000	0.9%
Transfers Total		657,128	650,000	763,000	879,000	887,000	0.9%
911 REVENUE TOTAL		\$ 1,819,254	\$ 1,814,749	\$ 2,021,100	\$ 2,432,000	\$ 2,653,000	9.1%

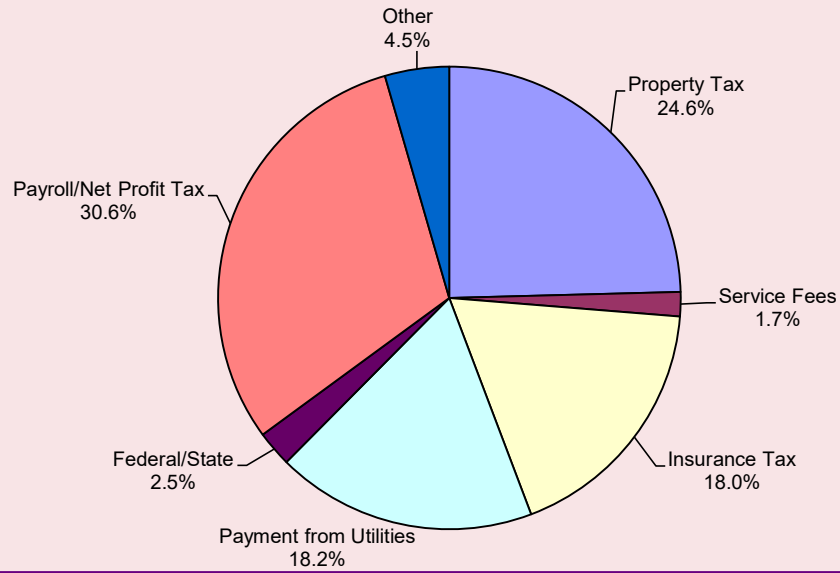
CITY OF HENDERSON, KY REVENUE FOR FISCAL 2026

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Fund 59 - Tourism Commission Fund							
31 Taxes							
3700	Interest Income	\$ 53	\$ 74	\$ 74	\$ -	\$ -	N/A
3140	Transient Room Tax	261,766	239,844	230,000	350,000	350,000	0.0%
Tax Total		261,819	239,918	230,074	350,000	350,000	0.0%
TOURISM REVENUE TOTAL		\$ 261,819	\$ 239,918	\$ 230,074	\$ 350,000	\$ 350,000	0.0%
Fund 60 - Sports Complex Fund							
32 Service Fees							
3212	Facility Service Fee	\$ -	\$ -	\$ -	\$ -	\$ 209,000	N/A
Service Fees Total		-	-	-	-	209,000	N/A
35 Rents & Concessions Fees							
3521	Concessions	-	-	-	-	540,000	N/A
Rents & Concession Total		-	-	-	-	540,000	N/A
37 Other Revenue							
3799	Other	-	-	-	-	80,000	N/A
Other Revenue Total		-	-	-	-	80,000	N/A
38 Transfer Miscellaneous							
3851	Transfer from General	-	-	489,000	489,000	292,000	-40.3%
Transfers Miscellaneous Total		-	-	489,000	489,000	292,000	-40.3%
SPORTS PLEX REVENUE TOTAL		\$ -	\$ -	\$ 489,000	\$ 489,000	\$ 1,121,000	129.2%
Fund 81 - Community Development Block Grant (CDBG) Fund							
37 Other Revenue							
3760	CDBG Revenue	\$ 217,200	\$ 110,219	\$ 204,000	\$ 823,000	\$ 826,000	0.4%
Other Revenue Total		217,200	110,219	204,000	823,000	826,000	0.4%
CDBG FUND REVENUE TOTAL		\$ 217,200	\$ 110,219	\$ 204,000	\$ 823,000	\$ 826,000	0.4%
Fund 85 - Police Investigation							
36 Sale of Property							
3623	Sale of Vehicles	\$ -	\$ 32,306	\$ -	\$ -	\$ -	N/A
Sale of Property Total		-	32,306	10,393	-	-	N/A
37 Other Revenue							
3700	Interest Income	3,701	4,110	4,100	-	-	N/A
3753	Federal Grant	8,954	476	475	-	-	N/A
3757	Investigation Revenue	47,950	13,051	86,002	93,000	75,000	-19.4%
Other Revenue Total		60,605	17,637	90,577	93,000	75,000	-19.4%
POLICE INVEST. REVENUE TOTAL		\$ 60,605	\$ 49,943	\$ 100,970	\$ 93,000	\$ 75,000	-19.4%
GRAND TOTAL		\$ 127,658,610	\$ 104,581,644	\$ 111,789,394	\$ 108,218,310	\$ 98,414,000	

**CITY OF HENDERSON, KY
OPERATING BUDGET FOR FISCAL 2026
GENERAL FUND CONSOLIDATED**

Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Amended Budget	2026 Proposed Budget	% CHANGE '25 vs. '26
Fund 10 - General Fund						
Taxes	\$ 27,698,444	\$ 29,647,951	\$ 30,207,170	\$ 29,346,000	\$ 30,081,000	2.5%
Service Charges / Fees	784,740	1,798,565	623,960	651,000	706,800	8.6%
Fines	840	230	800	18,000	1,000	-94.4%
License and Permits	140,743	143,264	173,300	115,500	140,000	21.2%
Rents and Concessions	154,865	124,624	134,850	122,600	126,700	3.3%
Sales of Surplus Property	13,304	(868,567)	50,400	17,100	17,100	0.0%
Other	6,024,084	6,624,587	5,971,350	4,998,800	5,761,400	15.3%
In Lieu of Tax Payments	3,235,350	3,115,734	3,905,800	3,873,000	4,312,000	11.3%
Total Revenue	\$ 38,052,370	\$ 40,586,388	\$ 41,067,630	\$ 39,142,000	\$ 41,146,000	5.1%
Personnel Services	\$ 22,495,538	\$ 23,574,130	\$ 23,816,645	\$ 25,663,920	\$ 27,217,090	6.1%
Supplies	1,057,791	1,040,616	1,054,641	1,189,140	1,205,955	1.4%
Maintenance & Repairs	1,397,549	1,510,833	1,533,396	2,059,200	2,236,630	8.6%
Services	3,457,620	4,202,013	5,867,780	5,699,170	7,216,015	26.6%
Sundry	355,565	266,359	286,959	344,570	333,310	-3.3%
Capital Outlay	1,782,559	589,590	1,147,052	3,653,000	3,419,000	-6.4%
Transfers	3,944,184	5,228,802	7,853,000	7,570,000	8,077,000	6.7%
Total Expense	\$ 34,490,806	\$ 36,412,343	\$ 41,559,473	\$ 46,179,000	\$ 49,705,000	7.6%
NET	\$ 3,561,564	\$ 4,174,045	\$ (491,843)	\$ (7,037,000)	\$ (8,559,000)	

CITY OF HENDERSON
GENERAL FUND REVENUE
By Category
FISCAL 2026 BUDGET



MAJOR REVENUE SOURCES

TAX REVENUE

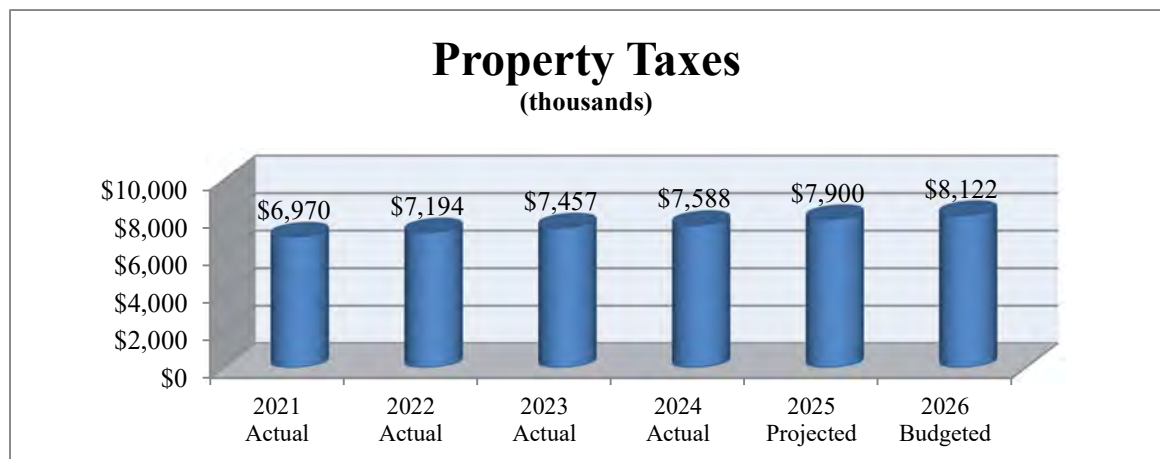
General Fund

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.

The table below shows the real estate and personal property tax rates per \$100 of assessment value over the last four years:

Tax Year	Real Estate	Personal Property
2024	.4700	.6060
2023	.4750	.6450
2022	.4750	.7300
2021	.4900	.7300

The fiscal year 2026 property tax revenue is based on the real estate rate of \$0.468 per \$100 of assessment. The real estate revenue estimates are based on an estimated assessment of \$1.54 billion. The personal revenue estimates are based on the rate at \$0.606 on an estimated assessment of \$173 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.

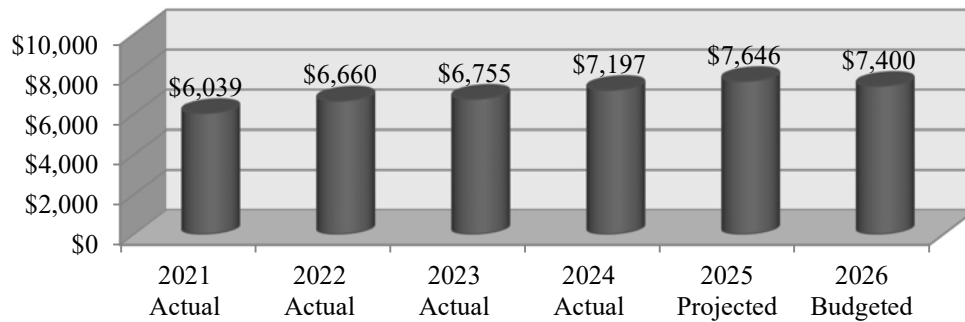
Part of the increase over fiscal 2023 is due to the increase in the effective tax rate. The City has also benefited from a sizable contractor workforce at Pratt Paper construction site. Finally, due to a strong local economy and ongoing recovery, the City has experienced higher tax collections. The City has now had a full year with the new rates, so we do not anticipate any significant changes in the coming year. Based on a conservative approach, the City is budgeting approximately \$10.3 million in net payroll taxes and \$2.3 million in net profit taxes.

There is also a budget of a \$20,000 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 insurance rate of 11% has been the same since July 2020. The estimates for 2025 is based on the average of fiscal year 2024 and fiscal year 2025 projection to be conservative on collections.

License Tax on Insurance Companies (thousands)

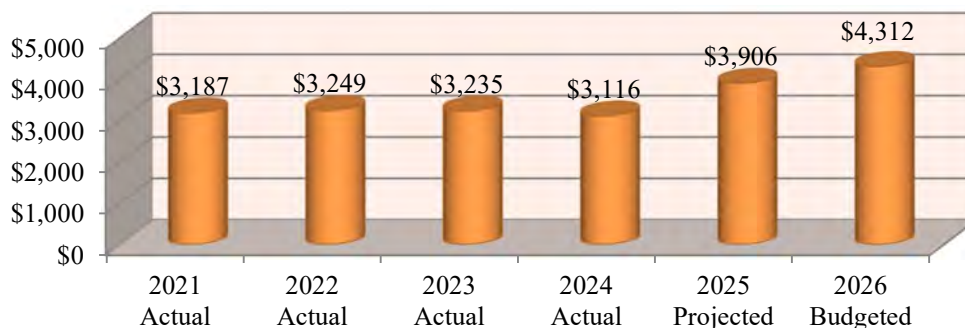


Payment in Lieu of Taxes (Municipal Utilities and Housing Authority) – The City of Henderson owns a majority of the electric, natural gas and water operations within the City limits. The three utilities pay the City varying amounts that are based on its ability to absorb the tax as shown below:

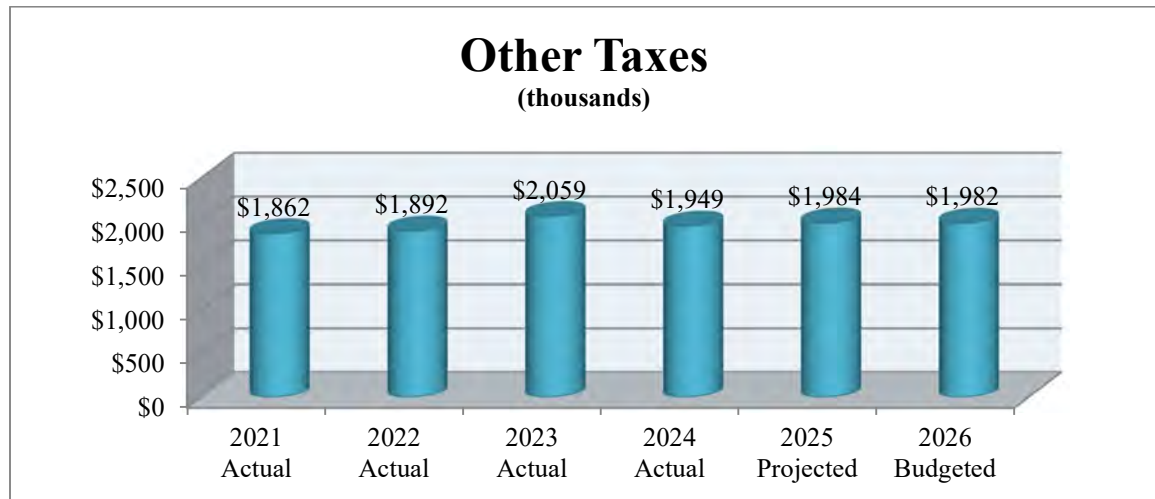
- Henderson Municipal Power and Light (HMPL) will pay 6.5% of their operating revenue minus electric service to the City for fiscal 2026 and thereafter.
- Henderson Municipal Gas will pay 16% of their gross margins (gross sales of natural gas less the cost of natural gas).
- Henderson Water Utility will pay 5% of their operating revenue for fiscal 2026 and thereafter.

Also included in this category is the payment that the City receives from the Henderson Housing Authority. For fiscal 2026, the City is expecting to receive \$42,000.

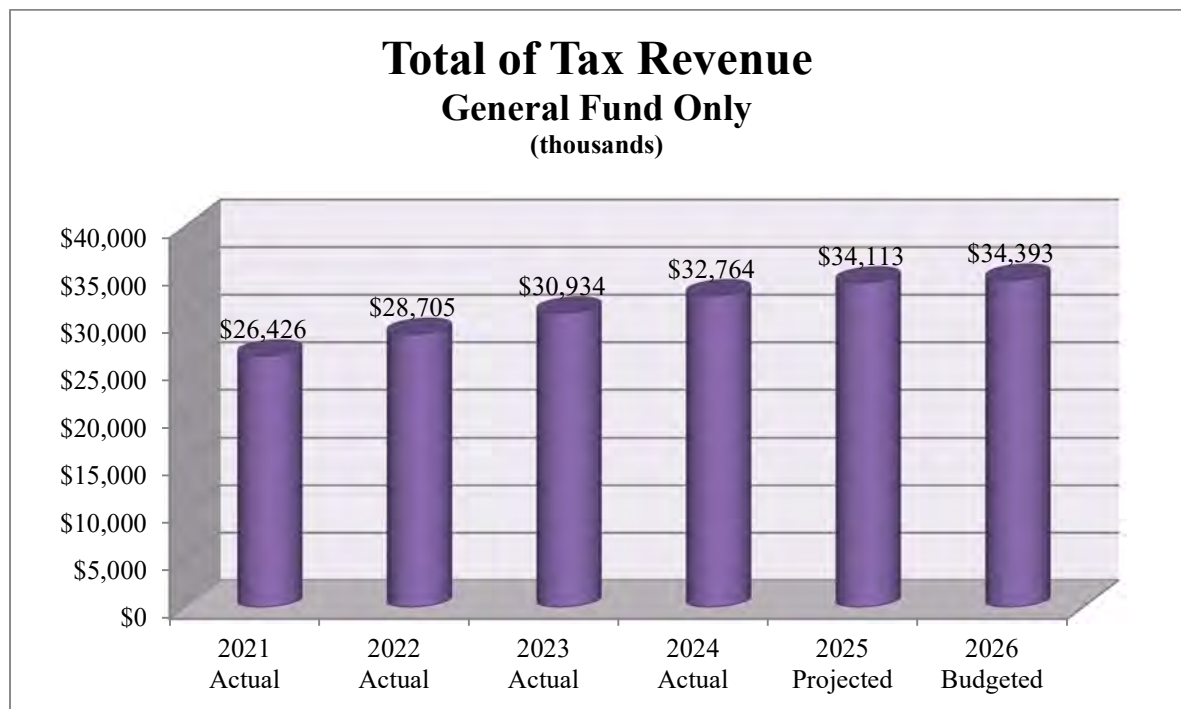
Payment In Lieu of Taxes (thousands)



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 total to \$1.98 million for fiscal year 2026. 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 (\$34,393,000) for the taxes above make up 83.6% of the General Fund’s \$41,146,000 revenue for fiscal 2026. The goal of these budget estimates is to be conservative on the revenues.



OTHER MAJOR REVENUE SOURCES

Gas Fund

Gas Sales – Gas sales to customers (\$18,500,000) make up about 91.3% of the Gas Fund's \$20,258,000 revenue for fiscal year 2026. Gas Sales change year to year based on the gas prices that we pay to cover our area of Henderson. For fiscal year 2026, we are anticipating sales to be higher than the previous year.

Other Funds

Transfers – Transfers of \$23,782,250 represent 24.3% of all appropriated revenues. See below for the breakout. Most of the transfers will come from the General Fund as the General Fund covers any deficits of the special revenue funds.

1. PWI Fund - \$1,483,000: Transfer from General Fund to cover operating costs.
2. HART Fund - \$665,000: Transfer from General Fund to cover operating costs.
3. 911 Fund - \$887,000: Transfer from General Fund to cover operating costs.
4. Civil Service Pension Fund - \$74,000: Transfer from General Fund to cover operating costs.
5. Police & Fire Pension Fund - \$316,000: Transfer from General Fund to cover operating costs.
6. Health Insurance Fund - \$8,318,000: Transfer from several funds as health insurance premiums to cover costs of health insurance claims and administrative costs for the health insurance plan. The General Fund covers \$4.3 million of this cost.
7. HRA Fund - \$140,000: Transfer from Health Insurance fund to cover HRA costs paid out.
8. Cemetery Fund - \$388,000: Transfer from General Fund to cover operating costs.
9. Bond Fund - \$10,301,250: Transfer from General, Gas, Sanitation, as well as contributions from HMPL and HWU to cover bond payments of our general obligation bonds. Of this amount, \$3,068,000 comes from the General Fund.
10. Construction Fund - \$874,000: Transfer from General Fund to cover project costs relating to Barret Blvd, Loop Road project, and Green River Road project.
11. Sports Complex Fund - \$292,000: Transfer from General Fund to cover operating costs.

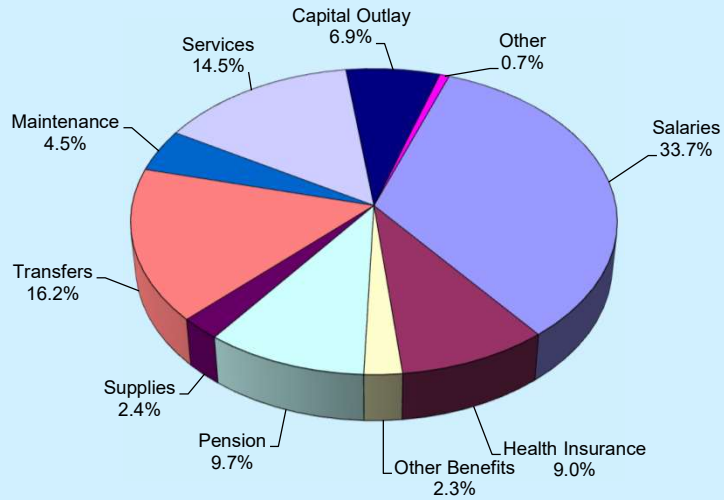
The total major revenue sources that have been discussed are summarized below.

Major Revenue Source	Amount	% of Total Revenues
General Fund Tax Revenue	\$34,393,000	35%
Gas Sales	\$18,500,000	19%
Transfers	\$23,738,250	24%
Total Major Revenue Sources	\$76,382,250	78%

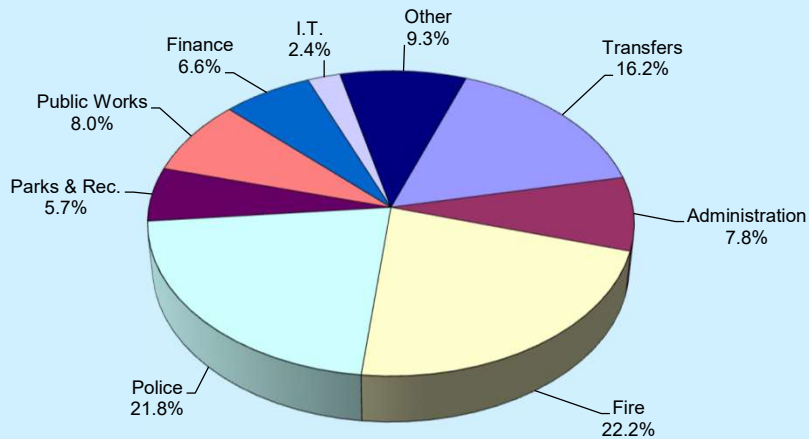
CITY OF HENDERSON, KY
TOTAL EXPENDITURES OF ALL FUNDS
BUDGET COMPARISON (FY2025 & FY2026)

	<u>Fiscal 2025</u>	<u>Fiscal 2026</u>	<u>Increase/(Decrease)</u>	<u>% Change</u>	<u>% of All Funds</u>
GENERAL FUND	\$ 46,179,000	\$ 49,705,000	\$ 3,526,000	7.6%	41.1%
GAS FUND	20,058,000	20,186,000	128,000	0.6%	16.7%
HEALTH REIMBURSEMENT ARRANGEMENT FUND	180,000	140,000	(40,000)	-22.2%	0.1%
CIVIL SERVICE PENSION FUND	80,000	80,000	-	0.0%	0.1%
POLICE & FIRE PENSION FUND	342,000	316,000	(26,000)	-7.6%	0.2%
CEMETERY FUND	604,000	649,000	45,000	7.5%	0.5%
HEALTH INSURANCE FUND	8,570,000	8,815,000	245,000	2.9%	7.3%
BOND FUND	9,427,000	10,302,000	875,000	9.3%	8.5%
PUBLIC WAY IMPROVEMENT FUND	2,203,000	2,315,000	112,000	5.1%	1.9%
CONSTRUCTION FUND	20,059,000	15,764,000	(4,295,000)	-21.4%	13.0%
HART FUND	2,046,000	1,917,000	(129,000)	-6.3%	1.6%
SANITATION FUND	5,790,000	5,849,000	59,000	1.0%	4.8%
911 FUND	2,432,000	2,653,000	221,000	9.1%	2.2%
SPORTS COMPLEX FUND	489,000	1,121,000	632,000	129.2%	0.9%
TOURISM COMMISSION FUND	350,000	350,000	-	0.0%	0.3%
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	823,000	826,000	3,000	0.4%	0.7%
POLICE INVESTIAGTION FUND	93,000	75,000	(18,000)	-19.4%	0.1%
	<u>\$ 119,725,000</u>	<u>\$ 121,063,000</u>	<u>\$ 1,338,000</u>	<u>1.1%</u>	<u>100.0%</u>

CITY OF HENDERSON
GENERAL FUND EXPENDITURES
By Expense Category
FISCAL 2026 BUDGET



CITY OF HENDERSON
GENERAL FUND EXPENDITURES
By Department
FISCAL 2026 BUDGET



CITY OF HENDERSON, KY
OPERATING BUDGET BY EXPENSE CATEGORY
GENERAL FUND DETAIL

		2023	2024	2025	2025	2026	
ACCOUNT		Actual	Actual	Projection	Budget	Proposed Budget	% CHANGE
41 Personnel Services							
4101	Salaries -Supervision	2,255,249	2,583,055	2,706,772	2,643,270	2,736,640	3.5%
4102	Salaries -Clerical	1,310,687	1,418,493	1,477,377	1,600,450	1,580,730	-1.2%
4103	Salaries - Operational	7,314,205	8,020,974	8,680,297	8,807,390	9,936,770	12.8%
4104	Salaries - Overtime	2,172,935	2,380,432	2,324,690	2,270,430	2,509,730	10.5%
4105	Salaries - Other	59,519	41,825	11,029	90,250	11,170	-87.6%
4106	FICA	322,204	351,743	375,544	396,510	412,040	3.9%
4107	Medicare	184,595	203,889	215,160	222,080	244,790	10.2%
4108	Life Insurance	11,587	12,482	12,184	19,910	20,340	2.2%
4109	Hospitalization Insurance	3,734,654	3,556,394	3,272,685	4,642,100	4,476,870	-3.6%
4110	Cancer Insurance	22,189	24,631	22,759	26,280	27,560	4.9%
4111	Workers Compensation	140,040	124,477	104,980	348,900	392,630	12.5%
4112	Employee Assistance Prgm	3,527	4,050	3,751	4,340	4,520	4.1%
4115	Unemployment Insurance	6,607	12,904	35,584	24,800	26,380	6.4%
4116	Employee Pension Benefit	1,322,739	1,256,552	1,171,695	1,155,560	1,160,950	0.5%
4118	Retirement - Other	30,429	28,371	28,055	44,050	30,000	-31.9%
4119	Police & Fire Pension	3,604,372	3,553,858	3,374,083	3,367,600	3,645,970	8.3%
Personnel Services Total		22,495,538	23,574,130	23,816,645	25,663,920	27,217,090	6.1%
42 Supplies							
4200	Non-Inventory Parts	3,332	1,436	4,375	4,500	4,500	0.0%
4201	Fuel	290,119	256,296	269,848	435,330	323,570	-25.7%
4202	Minor Tools	40,219	70,692	46,700	44,640	82,800	85.5%
4203	Office Supplies	78,117	69,683	65,470	74,940	98,420	31.3%
4204	Cleaning Supplies	10,941	10,032	19,850	27,050	24,950	-7.8%
4205	Medical & Drug Supplies	29,635	21,683	15,716	19,080	19,030	-0.3%
4206	Botanical Supplies	5,680	7,948	6,025	5,050	6,050	19.8%
4207	Clothing Supplies	189,352	218,265	257,988	209,270	250,880	19.9%
4208	Postage	134,890	147,627	131,753	130,870	134,755	3.0%
4209	Educational Supplies	15,155	18,300	15,923	21,660	18,370	-15.2%
4210	Photographic Supplies	139	801	1,600	500	1,500	200.0%
4211	Periodicals & Supplement	21,473	17,711	16,033	17,350	22,750	31.1%
4212	Mechanical Supplies	432	606	570	2,800	2,800	0.0%
4213	Traffic Control Supplies	32,988	36,896	35,100	36,000	36,000	0.0%
4214	Chemical Supplies	27,346	25,110	30,045	25,550	30,750	20.4%
4215	Janitorial Supplies	23,598	26,288	23,250	24,000	24,000	0.0%
4216	Ammunition	108,700	41,165	55,000	48,000	50,000	4.2%
4221	Athletic Recreat. Supply	8,141	18,033	14,200	9,750	17,800	82.6%
4222	Concessions	8,488	7,470	6,000	6,000	6,000	0.0%
4225	Safety Supplies	5,430	10,924	11,675	13,200	15,400	16.7%
4228	Dive & Rescue	3,352	483	5,435	6,100	8,000	31.1%
4229	Miscellaneous Supplies	20,749	33,134	22,085	27,500	27,630	0.5%
4230	Over/Short Account	(485)	33	-	-	-	N/A
Supplies Total		1,057,791	1,040,616	1,054,641	1,189,140	1,205,955	1.4%
43 Maintenance & Repairs							
4301	Vehicle Repair	347,470	415,674	385,938	330,300	344,130	4.2%
4302	Office Equipment Repair	293,023	257,291	283,481	327,930	343,590	4.8%
4303	Instr. & Appar. Repair	68,263	28,004	38,950	40,100	39,320	-1.9%
4304	Other Equipment Repair	31,226	27,225	25,852	29,420	117,040	297.8%
4305	Heating / A.C. Repair	26,472	44,263	46,750	53,000	53,000	0.0%
4306	Building Repair & Maint	391,607	469,692	479,100	987,500	1,049,500	6.3%
4307	Other Structures Repair	165,663	218,113	180,350	201,300	218,300	8.4%
4308	Machines Tools Repair	6,094	4,611	13,040	8,000	8,000	0.0%
4309	Radios Repair	21,959	23,367	19,000	19,500	10,500	-46.2%
4310	Video Equipment Expense	7,406	5,340	5,000	5,000	5,000	0.0%
4312	Walks Drives Fences	3,196	287	10,885	10,900	11,000	0.9%
4313	Recreational Equipment	13,335	2,417	9,250	10,250	10,250	0.0%
4314	Pumps & Motors	8,471	6,532	19,000	19,000	10,000	-47.4%
4325	Boat Launch Expense	13,364	8,017	16,800	17,000	17,000	0.0%
Maintenance & Repairs Total		1,397,549	1,510,833	1,533,396	2,059,200	2,236,630	8.6%

CITY OF HENDERSON, KY
OPERATING BUDGET BY EXPENSE CATEGORY
GENERAL FUND DETAIL

		2023	2024	2025	2025	2026	
ACCOUNT		Actual	Actual	Projection	Budget	Proposed Budget	% CHANGE
44 Services							
4401	Telephone	111,989	121,409	124,174	126,440	156,180	23.5%
4402	Medical Exams	56,809	60,992	86,565	68,330	87,480	28.0%
4403	Assoc. Dues/Subscription	56,424	75,024	79,626	84,610	87,020	2.8%
4404	Multi-Department Training	41,170	40,850	42,500	53,750	57,650	7.3%
4405	Travel & Training	172,646	227,597	215,776	240,300	259,085	7.8%
4406	Boards and Meetings	5,138	4,950	3,800	6,550	6,400	-2.3%
4408	Legal Advertising	19,145	8,584	9,672	15,000	16,650	11.0%
4409	Electric-Purchased	40,174	39,718	39,075	41,900	42,000	0.2%
4413	Rental Fees	-	-	-	-	-	N/A
4414	Clothing / Cleaning	18,898	34,199	36,945	35,500	39,650	11.7%
4415	Special Services	35,942	42,244	34,203	35,440	42,330	19.4%
4416	Car Allowance	12,690	12,150	21,287	21,600	21,600	0.0%
4417	Printing and Reproduction	38,626	42,365	47,728	51,050	47,120	-7.7%
4418	Contractual Services	989,512	1,382,371	1,182,081	1,501,200	1,456,930	-2.9%
4419	Professional Services	163,465	195,651	142,013	166,570	175,150	5.2%
4424	Equipment Rental	3,885	905	4,375	3,000	3,000	0.0%
4432	Storm/Disaster Services	-	-	30,260	-	-	N/A
4440	Web Services	33,096	36,216	35,580	35,580	40,180	12.9%
4442	Trust Fees	23,423	2,274	2,110	2,500	2,500	0.0%
4443-01	Charge Card Utilities	50,061	55,259	50,000	55,000	55,000	0.0%
4456	Planning Commission	381,405	417,262	418,290	418,290	411,140	-1.7%
4457	Ambulance Service	71,621	123,913	134,000	134,000	160,000	19.4%
4461	Henderson Tourism	62,700	37,700	38,000	38,000	38,000	0.0%
4467	Meals on Wheels Program	13,000	13,000	-	-	-	N/A
4469	Riverview School	5,000	3,500	-	-	-	N/A
4472	Henderson Arts Alliance	10,000	9,000	-	-	-	N/A
4474	Involvement Inc	4,000	4,000	-	-	-	N/A
4479	Downtown Hend. Project	55,000	46,000	47,000	47,000	47,000	0.0%
4481	Henderson County Attorney	5,500	5,500	5,500	5,500	5,500	0.0%
4482	Animal Control	127,050	118,367	145,170	145,170	169,340	16.6%
4483	Hend City/Co Rescue Sq.	4,500	4,500	4,500	5,500	4,500	-18.2%
4484	Disaster & Emergency Ser	63,872	93,833	128,910	135,990	141,990	4.4%
4485	Hend City/Co Air Board	159,307	154,730	211,580	211,580	431,870	104.1%
4491	Henderson Economice Dev.	50,000	50,000	50,000	45,000	50,000	11.1%
4492	Human Relations Comm.	42,340	42,949	46,020	46,020	46,020	0.0%
4494	Other Outside Agency	109,000	74,500	150,000	150,000	150,000	0.0%
4495	Special Projects	396,060	591,451	2,241,690	1,713,000	2,915,000	70.2%
4522	Audit Expense	24,172	29,050	59,350	59,800	49,730	-16.8%
Services Total		3,457,620	4,202,013	5,867,780	5,699,170	7,216,015	26.6%

**CITY OF HENDERSON, KY
OPERATING BUDGET BY EXPENSE CATEGORY
GENERAL FUND DETAIL**

ACCOUNT	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026	% CHANGE
					Proposed Budget	
45 Sundry Charges						
4501 Insurance Expense	338,088	251,655	286,959	344,570	333,310	-3.3%
4503 Bad Debt Expense	17,477	14,704	-	-	-	N/A
Sundry Charges Total	355,565	266,359	286,959	344,570	333,310	-3.3%
46 Capital Outlay						
4601 Motor Vehicles	1,414,797	354,964	651,322	2,875,000	2,651,000	-7.8%
4605 Machinery & Tools	251,815	155,241	222,500	452,000	226,000	-50.0%
4607 Data Processing Equipment	65,756	-	19,000	25,000	20,000	-20.0%
4608 Instruments & Apparatus	50,191	16,282	-	-	12,000	N/A
4612 Streets / Sidewalks	-	-	58,000	100,000	110,000	10.0%
4617 Buildings	-	-	90,750	90,000	50,000	-44.4%
4628 Park Improvements	-	63,103	95,000	100,000	350,000	250.0%
Capital Outlay Total	1,782,559	589,590	1,147,052	3,653,000	3,419,000	-6.4%
47 Transfers						
4701 Transfer to PWI	1,115,000	1,295,000	1,705,000	1,451,000	1,483,000	2.2%
4702 Transfer to HART	21,000	363,000	539,000	618,000	665,000	7.6%
4707 Transfer to Construction	529,000	815,000	1,212,000	1,212,000	874,000	-27.9%
4711 Reserve for Contingency	(2,816)	74,802	20,000	48,000	30,000	-37.5%
4714 Transfer to Emergency Co	657,000	650,000	763,000	879,000	887,000	0.9%
4716 Transfer to Police and Fire	308,000	311,000	309,000	342,000	316,000	-7.6%
4717 Transfer to Civil Service	69,000	66,000	69,000	74,000	74,000	0.0%
4719 Transfer to Cemetery Fund	182,000	223,000	304,000	311,000	388,000	24.8%
4725 Transfer to Bond Fund	1,066,000	1,431,000	2,443,000	2,146,000	3,068,000	43.0%
4760 Transfer to Sports Complex	-	-	489,000	489,000	292,000	-40.3%
Transfers Total	3,944,184	5,228,802	7,853,000	7,570,000	8,077,000	6.7%
Total Expenses	\$ 34,490,806	\$ 36,412,343	\$ 41,559,473	\$ 46,179,000	\$ 49,705,000	7.6%

Capital Expenditures Summary

The current capital for fiscal year 2026 supports the City's strategic goals by investing in essential infrastructure, community facilities, and public services. Each year, the department heads submit capital requests to the City Manager and Finance Director/CFO. Then, based on available resources, the City Manager and Finance Director/CFO approve the capital requests for the budget. All major, nonrecurring projects run through the Construction Fund which have been discussed and approved by the City Manager and Board of Commissioners. These projects often take several years to complete. If the projects have not been approved by the Commissioners and the City does not have the available funds on hand, then the project is considered unfunded.

The capital in the fiscal year 2026 budget focuses on the following:

- Infrastructure renewal and resiliency (roads and sidewalks)
- Public safety and emergency response readiness,
- Park facility upgrades and recreation activities for our citizens
- Fleet and equipment modernization
- Digital infrastructure and service delivery enhancements

The total approved capital in the budget is \$15,413,000, which is broken out in detail in the following pages. Funding sources include general fund allocations, state and federal grants, bond proceeds, and services charges. The main items which are funded by grants and bond proceeds will come from the Construction Fund, Mass Transit Fund (HART), and 911 Fund. The Gas Fund and Sanitation Fund will be funded by their service charges/fees collected for their services. The remainder will be funded by General Fund allocations.

General Fund

The General Fund has several large vehicles in the fiscal year 2026 budget. Due to chain supply/demand and the amount of time it takes to receive certain fire vehicles, the City now has two fire engines in the amount of \$1,824,000 included in the budget. These have been carried forward over the last several years and will continue to be carried forward until we receive the vehicles. The City is expecting delivery of these vehicles in fiscal year 2027 and 2028. Other key items such as police pursuit vehicles, trucks, and other public works items can be funded with the insurance premium taxes that are set aside each year for capital needs (10% of premiums collected each year). Other parks renovations and upgrades are in the budget but will be utilized as funds are available throughout the year.

CAPITAL EXPENDITURES BY CLASSIFICATION AND FUND									
Fiscal 2026									
	General	Gas	Cemetery	Construction	HART	Sanitation	911	Total	
4601 Vehicles	\$ 2,651,000	\$ 45,000	\$ -	\$ -	\$ 305,000	\$ 295,000	\$ -	\$ 3,296,000	
4605 Machinery & Tools	226,000	75,000	-	-	-	-	-	301,000	
4607 Data Proc. Equip.	20,000	-	-	-	-	-	450,000	470,000	
4608 Instr. & Apparatus	12,000	\$ 20,000	-	-	-	-	-	32,000	
4611 Walk, Drives, Fences	-	-	15,000	-	-	-	-	15,000	
4612 Streets / Sidewalks	110,000	-	-	824,000	-	-	-	934,000	
4617 Buildings	50,000	-	-	9,500,000	-	-	-	9,550,000	
4624 System Improve.		65,000	-	-	-	-	-	65,000	
4628 Park Improvement	350,000	-	-	-	-	-	-	350,000	
4629 Sports Complex	-	-	-	400,000	-	-	-	400,000	
	\$ 3,419,000	\$ 205,000	\$ 15,000	\$ 10,724,000	\$ 305,000	\$ 295,000	\$ 450,000	\$ 15,413,000	

City of Henderson, KY

Capital Expenditures Detail by Fund - Fiscal Year 2026

General Fund Capital				
Division Number	Account Number			
10.20.232	4601	Fire	Light rescue truck	\$ 364,000
10.20.232	4601	Fire	Fire engine (delivery 2026)	841,000
10.20.232	4601	Fire	Fire engine (delivery 2027)	983,000
10.20.232	4605	Fire	Emergency extrication and rescue equipment	50,000
10.20.232	4605	Fire	Thermal imager camera	10,000
10.20.232	4605	Fire	Portable radio	11,000
10.20.232	4605	Fire	Fire engine equipment	25,000
10.35.451	4628	Parks	Various playground equipment for parks	100,000
10.35.451	4628	Parks	Various items from parks master plan	250,000
10.35.451	4601	Parks	Pickup truck	40,000
10.35.451	4605	Parks	Skidsteer with attachment	90,000
10.35.451	4617	Parks	Restroom renovations	50,000
10.40.231	4601	Police	Police vehicles (4 marked & 1 unmarked)	398,000
10.40.231	4608	Police	Police canine	12,000
10.45.014	4605	Municipal Facilities	Key machine	12,000
10.45.234	4605	Traffic Control	Linelazer paint machine	16,000
10.45.342	4601	Public Way Improvement	2 ton dump bed for used truck	25,000
10.45.342	4612	Public Way Improvement	New sidewalks	110,000
10.45.366	4605	Central Garage	Diagnostic scan tool	12,000
10.50.122	4607	Information Technology	Storage area network hardware/software	20,000
Total General Fund				<u>\$ 3,419,000</u>
Gas Fund Capital				
Division Number	Account Number			
20.225.772	4601	Gas Distribution	Gas measurement vehicle	\$ 45,000
20.225.772	4605	Gas Distribution	Mini-excavator	75,000
20.225.772	4608	Gas Distribution	ERT equipment	20,000
20.225.772	4624	Gas Distribution	Purchase point station 1 improvements	30,000
20.225.772	4624	Gas Distribution	Purchase point station 2 improvements	35,000
Total Gas Fund				<u>\$ 205,000</u>
Cemetery Fund Capital				
Division Number				
40.35.353	4611	Cemetery	Fernwood Cemetery road improvements	<u>\$ 15,000</u>
Total Cemetery Fund				<u>\$ 15,000</u>

City of Henderson, KY

Capital Expenditures Detail by Fund - Fiscal Year 2026

Construction Fund Capital					
Division Number	Account Number				
51.90.298	4629	Non-departmental	Sports Complex	\$ 400,000	
51.90.298	4617	Non-departmental	Fire Station	9,500,000	
51.90.298	4612	Non-departmental	Green River Rd. Sidewalks	94,000	
51.90.298	4612	Non-departmental	Barret Blvd	530,000	
51.90.298	4612	Non-departmental	Loop Road	200,000	
Total Construction Fund					<u>\$ 10,724,000</u>
HART Capital					
Division Number	Account Number				
56.10.015	4601	Mass Transit	2 buses	\$ 305,000	
Total HART Fund					<u>\$ 305,000</u>
Sanitation Fund Capital					
Division Number	Account Number				
57.45.344	4601	Sanitation Collection	Automated sanitation truck	\$ 295,000	
Total Sanitation Fund					<u>\$ 295,000</u>
911 Fund Capital					
Division Number	Account Number				
58.55.018	4607	911	CAD System	\$ 279,000	
58.55.018	4607	911	Phone System	171,000	
Total 911 Fund					<u>\$ 450,000</u>
GRAND TOTAL - ALL FUNDS					<u>\$ 15,413,000</u>

CITY OF HENDERSON

COST ALLOCATION

<u>GENERAL FUND</u>		<u>Fiscal 2026</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%	
	\$ 244,000	\$ 221,918	\$ 7,320	\$ 1,903	\$ 2,757	\$ 952	\$ 952	\$ 952	\$ 952	\$ 952	\$ 1,244	\$ 4,099	
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%	
	\$ 656,000	\$ 560,224	\$ 52,480	\$ 5,051	\$ 6,494	\$ 1,050	\$ 3,346	\$ 8,462	\$ 590	\$ 1,050	\$ 1,181	\$ 16,072	
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%	
	\$ 439,000	\$ 237,060	\$ 65,850	\$ 13,170	\$ 8,780	\$ 8,780	\$ 13,170	\$ 2,195	\$ 4,390	\$ 4,390	\$ 21,950	\$ 59,265	
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%	
	\$ 124,000	\$ 68,200	\$ 1,240	\$ 1,240	\$ 1,240	\$ 37,200	\$ 1,240	\$ 1,240	\$ 1,240	\$ 1,240	\$ 1,240	\$ 8,680	
016 Safety, net of OSHA inspection	100.00%	57.10%	6.30%	0.00%	21.80%	1.00%	2.70%	3.30%	4.00%	0.00%	3.80%	0.00%	
	\$ 372,000	\$ 212,412	\$ 23,436	\$ -	\$ 81,096	\$ 3,720	\$ 10,044	\$ 12,276	\$ 14,880	\$ -	\$ 14,136	\$ -	
016 OSHA Inspection	100.00%	50.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	\$ 26,000	\$ 13,000	\$ -	\$ -	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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%	
	\$ 157,000	\$ 137,579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,421	
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%	
	\$ 565,000	\$ 436,406	\$ 27,516	\$ 7,628	\$ 27,516	\$ 4,633	\$ 13,560	\$ 10,114	\$ 15,707	\$ 4,351	\$ 17,572	\$ -	
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%	
	\$ 858,000	\$ 531,016	\$ 108,365	\$ 21,965	\$ 21,965	\$ 21,965	\$ 21,965	\$ 33,376	\$ 26,426	\$ 26,426	\$ 21,965	\$ 22,565	
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%	
	\$ 1,202,000	\$ 367,572	\$ 184,026	\$ 153,856	\$ 126,330	\$ 19,232	\$ 118,277	\$ 38,464	\$ 77,890	\$ 77,890	\$ 19,232	\$ 19,232	
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%	
	\$ 885,990	\$ 49,350	\$ 213,848	\$ 280,629	\$ 255,868	\$ 12,404	\$ 12,404	\$ 13,644	\$ 26,580	\$ 8,860	\$ 12,404	\$ -	
123 Water Meter Probe	100.00%	0.00%	15.00%	42.50%	42.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Meter Reading	\$ 5,480				\$ 5,480								
	\$ 341,530	\$ -	\$ 51,230	\$ 145,150	\$ 145,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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%	
	\$ 1,170,000	\$ 65,169	\$ 343,044	\$ 343,746	\$ 304,083	\$ 16,380	\$ 16,380	\$ 18,018	\$ 35,100	\$ 11,700	\$ 16,380	\$ -	

CITY OF HENDERSON

COST ALLOCATION

		GENERAL FUND											
		Fiscal 2026	GENERAL			PWR &	WTR &						
DIVISION NAME		BUDGET	FUND	GAS	LIGHT	SEWER	CEMET.	PWI	HART	SANIT.	LANDFILL	911	OTHER
232	Fire	100.00%	63.52%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	36.48%
		\$ 11,040,000	\$ 7,012,608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,027,392
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%
		\$ 672,000	\$ 665,011	\$ -	\$ -	\$ -	\$ -	\$ 6,989	\$ -	\$ -	\$ -	\$ -	\$ -
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%
		\$ 2,837,000	\$ 2,837,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%
		\$ 10,837,000	\$ 10,837,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%
		\$ 266,000	\$ 72,299	\$ 4,096	\$ 2,048	\$ 10,401	\$ -	\$ 104,458	\$ 1,037	\$ 32,878	\$ 32,638	\$ -	\$ 6,145
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%
		\$ 810,000	\$ 671,328	\$ 29,646	\$ 4,860	\$ 8,991	\$ 16,767	\$ 47,547	\$ 5,913	\$ 7,776	\$ 6,237	\$ -	\$ 10,935
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%
		\$ 810,000	\$ 404,919	\$ 69,822	\$ -	\$ -	\$ 12,069	\$ 252,801	\$ 3,402	\$ 64,800	\$ -	\$ -	\$ 2,187
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%
		\$ 632,000	\$ 293,248	\$ 24,016	\$ -	\$ -	\$ 14,473	\$ 50,244	\$ 4,803	\$ 24,016	\$ -	\$ -	\$ 221,200
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%
		\$ 1,948,000	\$ 1,813,004	\$ 8,571	\$ -	\$ -	\$ 20,259	\$ 3,312	\$ 26,688	\$ 13,246	\$ 390	\$ 27,856	\$ 34,674
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%
		\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -
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%
		\$ 12,672,000	\$ 6,244,762	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,427,238
TOTAL		\$ 49,705,000	\$ 33,751,084	\$ 1,214,507	\$ 981,246	\$ 1,019,151	\$ 189,883	\$ 811,687	\$ 180,584	\$ 346,471	\$ 176,122	\$ 155,160	\$ 10,879,106
		49,705,000	49,705,000	-									

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.

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 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, and 4700s are transfers. 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 after the summary of funds below.

Fund – General #10 –

- Department - Administration #10 –
 - Division – Mayor / City Commissioners #010
 - Division - City Manager #011
 - Division - City Attorney #012
 - Division - City Clerk #013
 - Division – Safety #016
 - Division - Community Development #017
 - Division - Human Resources #124
 - Division – Codes #233
 - Division – Engineering #377

Department - Finance #15 –
 Division – Administration #121
 Division – Accounting #123
 Division – Treasury #125
Department – Fire #20 –
 Division – Fire #232
Department – Parks #35
 Division – Parks #451
 Division – Golf #452
 Division – Pool #454
 Division – Recreation #456
Department – Police #40
 Division – Police SRO #230
 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 – Sports Complex #60 –
Department – Administration #10
Division – Sports Complex #455

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

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.

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 end of 2024. It will include baseball/softball diamonds, all-purpose fields, concession stands, parking, etc.

Fund – HART #56 – 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

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

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

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

Division – Police SRO #230 – The division provides law enforcement services to the schools of Henderson as a school resource officer.

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

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

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

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

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

Fund – Sports Complex Fund #60– Sports Complex Fund accounts for funds that operate the sports complex. The Sports Complex Division manages the new complex on Airline Rd./HWY 812. This includes baseball/softball diamonds, all-purpose fields, concession stands, parking, etc.

Department – Administration #10

Division – Sports Complex #455

Fund – Community Development Block Grant #81 – 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 - 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

Long-Range Financial Plans



Long-Range Financial Overview

The long-range financial plan provides a future look at the financial stability of the City. Long-range financial planning helps direct the City on where to go financially and how it plans to get there, by combining forecasting techniques and strategic thinking from city officials, city manager, and department heads.

The long-range financial projections are derived by many assumptions such as estimating revenues and expenditures based on economic outlooks and market conditions. These are subject to change due to any significant factors that occur. On each financial projection which follows, there are key assumption changes documented to easily show how these projections were determined. A summary of the General Fund, Gas Fund, and Sanitation Fund are discussed below.

General Fund

The projection reflects a stable financial outlook for the next few years. The City has seen several major projects and capital purchases over the last several years, which has resulted in the City spending down the fund balance assigned reserves as planned. As these projects are nearing completion, the City will be reviewing and strategizing the next steps in what the priorities will be moving forward.

Gas Fund

The projection reflects a stable financial outlook.

Sanitation Fund

The projection reflects a stable financial outlook. This is under the assumption that no major rate changes occur to our contractual services' amounts for disposal and hauling of the landfill and transfer station. If the associated costs that we have change with our contract in the next two years, the Sanitation Fund may need to re-evaluate revenue sources and collection fees to keep up with increased costs passed to the City.

GENERAL FUND Long-Range Financial Projections							
	2024 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 PROJECTION	2028 PROJECTION	2029 PROJECTION	ASSUMPTION CHANGE
Revenues:							
Taxes							
Property Tax	\$ 8,693,159	\$ 9,023,700	\$ 9,242,000	9,473,100	9,709,900	9,952,600	2.5%
Insurance Tax	7,197,482	7,645,900	7,400,000	7,585,000	7,774,600	7,969,000	2.5%
Payroll / Net Profit Tax	12,913,369	12,676,700	12,577,000	12,828,500	13,085,100	13,346,800	2.0%
Other Taxes	843,941	860,870	862,000	870,600	879,300	888,100	1.0%
In Lieu of Tax Payments	3,115,734	3,905,800	4,312,000	4,376,700	4,442,400	4,509,000	1.5%
Service Charges & Fees	1,798,565	623,960	706,800	706,800	706,800	706,800	Flat
Fines	230	800	1,000	1,000	1,000	1,000	Flat
Licenses & Permits	143,264	173,300	140,000	141,400	142,800	144,200	1.0%
Rents & Concessions	124,624	134,850	126,700	126,700	126,700	126,700	Flat
Sale of Property	(868,567)	50,400	17,100	17,100	17,100	17,100	Flat
Interest	1,397,575	950,200	250,200	180,000	185,000	190,000	5,000
Federal Grants	54,653	40,400	40,000	40,000	40,000	40,000	Flat
State Grants and Aid	929,893	811,920	997,200	1,007,200	1,017,300	1,027,500	1.0%
Local Reimbursement	3,955,435	4,129,100	4,442,000	4,508,600	4,576,200	4,644,800	1.5%
Other	287,031	39,730	32,000	32,000	32,000	32,000	Flat
Total Revenue	\$ 40,586,388	\$ 41,067,630	\$ 41,146,000	\$ 41,894,700	\$ 42,736,200	\$ 43,595,600	
Expenditures:							
Personnel Services							
Salaries - Hazardous	\$ 8,742,836	\$ 9,095,420	\$ 10,231,440	10,538,400	10,854,600	11,180,200	3.0%
Salaries - Non-Hazardous	5,701,943	6,075,135	6,543,600	6,739,900	6,942,100	7,150,400	3.0%
Taxes	555,632	590,704	656,830	668,400	688,500	709,100	
Health Insurance	3,556,394	3,272,685	4,476,870	3,800,000	3,500,000	3,300,000	
Pension - Hazardous	3,553,858	3,374,083	3,645,970	3,556,700	3,629,800	3,586,600	CERS Proj
Pension - Non-Hazardous	1,256,552	1,171,695	1,160,950	1,203,100	1,237,800	1,238,400	CERS Proj
Other Benefits	206,915	236,923	501,430	300,000	300,000	300,000	Flat
Supplies	1,040,616	1,054,641	1,205,955	1,212,000	1,218,100	1,224,200	0.5%
Maintenance	1,510,833	1,533,396	2,236,630	1,750,000	1,600,000	1,616,000	1.0%
Services	4,202,013	5,867,780	7,216,015	5,416,000	5,470,200	5,524,900	1.0%
Sundry	266,359	286,959	333,310	335,000	336,700	338,400	0.5%
Capital	589,590	1,147,052	3,419,000	758,500	777,500	796,900	10% of Ins Tax
Transfers:							
Transfer to Bond Fund	1,431,000	2,443,000	3,068,000	3,033,000	2,823,000	2,826,000	See bond fund
Transfer to Construction Fund	815,000	1,212,000	874,000	250,000	-	-	
Transfer to Other Funds	2,982,802	4,198,000	4,135,000	3,455,000	3,527,000	3,574,000	
Total Expenditures	\$ 36,412,343	\$ 41,559,473	\$ 49,705,000	\$ 43,016,000	\$ 42,905,300	\$ 43,365,100	
Excess (Deficiency) of Revenues Over Expenditures	\$ 4,174,045	\$ (491,843)	\$ (8,559,000)	\$ (1,121,300)	\$ (169,100)	\$ 230,500	
Fund Balance 7/1	\$ 20,226,992	\$ 24,401,037	\$ 23,909,194	\$ 15,350,194	\$ 14,228,894	\$ 14,059,794	
Fund Balance 6/30	\$ 24,401,037	\$ 23,909,194	\$ 15,350,194	\$ 14,228,894	\$ 14,059,794	\$ 14,290,294	
Reserve for Operations - 3 mo.			10,286,500	10,473,675	10,684,050	10,898,900	

GAS FUND Long-Range Financial Projections							
	2024 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 PROJECTION	2028 PROJECTION	2029 PROJECTION	ASSUMPTION CHANGE
Revenues:							
Gas Sales	\$ 14,228,682	\$ 17,500,000	\$ 18,500,000	\$ 18,500,000	\$ 18,500,000	\$ 18,500,000	Flat
Penalties	83,755	65,000	65,000	65,000	65,000	65,000	Flat
Service / Main Lines	26,089	30,000	11,000	11,000	11,000	11,000	Flat
Service Charges	9,630	10,000	10,000	10,000	10,000	10,000	Flat
Interest	147,633	135,000	75,000	75,000	75,000	75,000	Flat
Other	473,298	27,350	32,000	32,000	32,000	32,000	Flat
Sale of Surplus Property	52	15,000	5,000	5,000	5,000	5,000	Flat
PEAK Rebate	1,283,943	1,560,000	1,560,000	1,580,000	1,580,000	1,580,000	Flat
Total Revenue	\$ 16,646,108	\$ 19,342,350	\$ 20,258,000	\$ 20,278,000	\$ 20,278,000	\$ 20,278,000	
Expenditures:							
Personnel Services							
Salaries - Non-Hazardous	\$ 1,162,688	\$ 1,365,220	\$ 1,552,130	\$ 1,598,700	\$ 1,646,700	\$ 1,696,100	3.0%
Taxes	90,033	100,696	118,740	122,300	126,000	129,800	
Health Insurance	368,364	381,028	516,000	470,000	420,000	400,000	
Pension - Non-Hazardous	32,890	268,620	276,470	285,400	293,600	293,800	CERS Proj
Other Benefits	10,376	12,275	43,600	43,000	43,000	43,000	Flat
Cost of Natural Gas	10,152,047	12,500,000	14,000,000	14,000,000	14,000,000	14,000,000	Flat
Supplies	101,419	109,560	128,920	129,600	130,200	130,900	0.5%
Maintenance	362,030	603,500	746,900	754,400	761,900	769,500	1.0%
Services	299,740	275,095	335,900	339,300	342,700	346,100	1.0%
Sundry	2,497,711	2,118,400	2,080,340	2,090,700	2,101,200	2,111,700	0.5%
Capital	-	224,000	205,000	60,000	130,000	-	Vehicle replacement
Transfers	181,138	182,000	182,000	182,000	182,000	183,000	See bond fund
Total Expenditures	\$ 15,258,436	\$ 18,140,394	\$ 20,186,000	\$ 20,075,400	\$ 20,177,300	\$ 20,103,900	
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,387,672	\$ 1,201,956	\$ 72,000	\$ 202,600	\$ 100,700	\$ 174,100	
Fund Balance 7/1	\$ 9,174,395	\$ 10,562,067	\$ 11,764,023	\$ 11,836,023	\$ 12,038,623	\$ 12,139,323	
Fund Balance 6/30	\$ 10,562,067	\$ 11,764,023	\$ 11,836,023	\$ 12,038,623	\$ 12,139,323	\$ 12,313,423	

SANITATION FUND Long-Range Financial Projections							
	2024 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 PROJECTION	2028 PROJECTION	2029 PROJECTION	ASSUMPTION CHANGE
Revenues:							
Collection Fees	\$ 3,676,435	\$ 3,630,085	\$ 4,212,000	\$ 4,212,000	\$ 4,212,000	\$ 4,212,000	Flat
Transfer Station Fees	1,447,923	1,655,709	1,757,400	1,757,400	1,757,400	1,757,400	Flat
Interest	233,892	180,000	50,000	50,000	50,000	50,000	Flat
Sale of Scrap and Equipment	2,699	3,800	2,000	2,000	2,000	2,000	Flat
Revenue from County	123,105	126,000	129,000	132,000	135,000	138,000	2.5%
Other	13,687	6,200	8,600	10,000	10,000	10,000	Flat
Total Revenue	\$ 5,497,741	\$ 5,601,794	\$ 6,159,000	\$ 6,163,400	\$ 6,166,400	\$ 6,169,400	
Expenditures:							
Personnel Services							
Salaries - Non-Hazardous	\$ 592,848	\$ 647,448	\$ 677,670	\$ 698,000	\$ 718,900	\$ 740,500	3.0%
Taxes	43,580	47,642	51,840	53,400	55,000	56,600	
Health Insurance	257,200	241,685	344,100	300,000	250,000	250,000	
Pension - Non-Hazardous	14,724	117,514	117,350	124,600	128,200	128,300	CERS Proj
Other Benefits	14,132	15,078	52,510	52,500	52,500	52,500	Flat
Supplies	88,824	80,028	92,880	93,300	93,800	94,300	0.5%
Maintenance	131,503	118,180	113,380	114,500	115,600	116,800	1.0%
Services	3,420,550	3,798,248	3,966,770	3,882,000	3,959,600	4,038,800	2.0%
Sundry	463,687	40,600	38,500	284,000	89,000	89,400	0.5%
Capital	721,303	-	295,000	-	295,000	-	Every other yr.
Transfers	98,530	99,000	99,000	299,000	389,000	390,000	See bond fund
Total Expenditures	\$ 5,846,881	\$ 5,205,423	\$ 5,849,000	\$ 5,901,300	\$ 6,146,600	\$ 5,957,200	
Excess (Deficiency) of Revenues Over Expenditures	\$ (349,140)	\$ 396,371	\$ 310,000	\$ 262,100	\$ 19,800	\$ 212,200	
Fund Balance 7/1	\$ (800,580)	\$ (1,149,720)	\$ (753,349)	\$ (443,349)	\$ (181,249)	\$ (161,449)	
Fund Balance 6/30	\$ (1,149,720)	\$ (753,349)	\$ (443,349)	\$ (181,249)	\$ (161,449)	\$ 50,751	

BOND FUND Long-Range Financial Projections							
	2024 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 PROJECTION	2028 PROJECTION	2029 PROJECTION	ASSUMPTION CHANGE
Revenues:							
Interest	\$ 2,110	\$ 4,293	\$ 750	\$ 800	\$ 900	\$ 700	
HMPL Contribution	1,302,850	1,226,875	1,147,600	1,065,900	978,400	888,100	
HWU Contribution	1,011,788	932,553	849,650	764,300	680,700	598,200	
Transfer from General	1,431,000	2,443,000	3,068,000	3,033,000	2,823,000	2,826,000	
Transfer from Gas	181,138	181,138	159,000	182,000	182,000	183,000	
Transfer from Sanitation	98,530	98,530	87,000	299,000	389,000	390,000	
Transfer from Construction	4,672,500	4,840,000	4,990,000	5,053,000	4,875,000	5,038,000	
Total Revenue	\$ 8,699,916	\$ 9,726,389	\$ 10,302,000	\$ 10,398,000	\$ 9,929,000	\$ 9,924,000	
Expenditures:							
Interest	\$ 3,058,455	\$ 3,480,490	\$ 3,486,100	\$ 3,448,000	\$ 3,204,000	\$ 2,959,000	
Bonds	5,640,000	6,245,000	6,815,900	6,950,000	6,725,000	6,965,000	
Total Expenditures	\$ 8,698,455	\$ 9,725,490	\$ 10,302,000	\$ 10,398,000	\$ 9,929,000	\$ 9,924,000	
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,461	\$ 899	\$ -	\$ -	\$ -	\$ -	
Fund Balance 7/1	\$ 537	\$ 1,998	\$ 2,897	\$ 2,897	\$ 2,897	\$ 2,897	
Fund Balance 6/30	\$ 1,998	\$ 2,897	\$ 2,897	\$ 2,897	\$ 2,897	\$ 2,897	

CONSTRUCTION FUND Long-Range Financial Projections							
	2024 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 PROJECTION	2028 PROJECTION	2029 PROJECTION	ASSUMPTION CHANGE
Revenues:							
Sale of Property	\$ -	\$ 1,917,730	\$ -	\$ -	\$ -	\$ -	
Interest	1,329,706	1,000,000	400,000	400,000	400,000	400,000	
Federal Grant	698,217	3,016,000	-	-	-	-	
State Grant	-	-	-	-	-	-	
Bond or Loan Proceeds	14,215,693	12,740,458	-	4,000,000	-	-	
County Contribution	1,053,998	-	-	-	-	-	
HWU Contributions	713,482	-	-	-	-	-	
Transfers from General	815,000	1,212,000	874,000	250,000	-	-	
Total Revenue	\$ 18,826,096	\$ 19,886,188	\$ 1,274,000	\$ 4,650,000	\$ 400,000	\$ 400,000	
Expenditures:							
Bond Issuance Costs	\$ 244,694	\$ 246,919	\$ -	\$ 80,000	\$ -	\$ -	2% of bond
Sundry	499,824	40,000	50,000	50,000	50,000	50,000	Flat
Streets	1,145,746	4,789,000	824,000	-	-	-	See Estimated Major Capital Projects
Land Acquisition	1,426,440	-	-	-	-	-	
Sports Complex	11,113,715	3,540,000	400,000	-	-	-	
Fire Station	320,345	500,000	9,500,000	2,340,000	-	-	
Other Buildings/Structures	-	-	-	750,000	700,000	-	See bond fund
Transfer to General Fund	15,826	-	-	-	-	-	
Transfer to Bond Fund	4,672,500	4,840,000	4,990,000	5,053,000	4,875,000	5,038,000	
Total Expenditures	\$ 19,439,090	\$ 13,955,919	\$ 15,764,000	\$ 8,273,000	\$ 5,625,000	\$ 5,088,000	
Excess (Deficiency) of Revenues Over Expenditures	\$ (612,994)	\$ 5,930,269	\$ (14,490,000)	\$ (3,623,000)	\$ (5,225,000)	\$ (4,688,000)	
Fund Balance 7/1	\$ 75,786,985	\$ 75,173,991	\$ 81,104,260	\$ 66,614,260	\$ 62,991,260	\$ 57,766,260	
Fund Balance 6/30	\$ 75,173,991	\$ 81,104,260	\$ 66,614,260	\$ 62,991,260	\$ 57,766,260	\$ 53,078,260	

ESTIMATED FUNDING SOURCES FOR MAJOR CAPITAL PROJECTS AND PURCHASES							
Fiscal 2026 -2030							
Fund	Description	Fully Funded Project	Grants	Bond Proceeds	General Fund Reserves	Other	Total
Construction	Fire Station #1	Yes	\$ -	\$ 11,840,000	\$ -	\$ -	\$ 11,840,000
Construction	Sports Complex	Yes	-	400,000	-	-	400,000
Construction	Conference Center	Yes	-	-	1,800,000	-	1,800,000
Construction	Fire Station #2	No	-	4,000,000	-	-	4,000,000
Construction	Loop Road	No	-	-	3,000,000	-	3,000,000
Construction	Park Shelter	Yes	-	500,000	250,000	-	750,000
Construction	Green River Road Sidewalk	Yes	-	-	94,000	-	94,000
Construction	Boat Dock	No	-	-	1,000,000	-	1,000,000
Construction	Parks Pool	No	-	2,000,000	-	-	2,000,000
Construction	Barret blvd	Yes	-	-	530,000	-	530,000
Sanitation	Transfer Station	No	-	4,000,000	-	200,000	4,200,000
General	Software	No	-	-	3,000,000	-	3,000,000
General	Anthony Brooks Park Improvements	Yes	490,000	-	-	-	490,000
General	Vehicle Replacement - General Fund	Yes	-	-	4,168,000	-	4,168,000
General	Parks Equipment Replacement	No	-	-	500,000	-	500,000
General	Parks Master Plan Projects	No	-	-	2,400,000	-	2,400,000
General	City/Peabody Building Maintenance	Yes	-	-	2,000,000	-	2,000,000
General	New Sidewalks	Yes	-	-	650,000	-	650,000
General	Airport Runway Extension	Yes	270,000	-	-	-	270,000
			\$ 760,000	\$ 22,740,000	\$ 19,392,000	\$ 200,000	\$ 43,092,000
Total Unfunded Projects			\$ -	\$ 10,000,000	\$ 8,900,000	\$ -	\$ 18,900,000

ESTIMATED MAJOR CAPITAL PROJECTS AND PURCHASES IN THE NEXT 5 YEARS							
Fiscal 2026 -2030							
Fund	Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Construction	Fire Station #1	\$ 9,500,000	\$ 2,340,000	\$ -	\$ -	\$ -	\$ 11,840,000
Construction	Sports Complex	400,000	-	-	-	-	400,000
Construction	Conference Center	1,800,000	-	-	-	-	1,800,000
Construction	Fire Station #2	-	-	-	-	4,000,000	4,000,000
Construction	Loop Road	200,000	-	-	-	2,800,000	3,000,000
Construction	Newman Park Shelter	-	750,000	-	-	-	750,000
Construction	Green River Road Sidewalk	94,000	-	-	-	-	94,000
Construction	Boat Dock	300,000	-	700,000	-	-	1,000,000
Construction	Parks Pool	-	-	-	-	2,000,000	2,000,000
Construction	Barret blvd	530,000	-	-	-	-	530,000
Sanitation	Transfer Station	200,000	4,000,000	-	-	-	4,200,000
General	Software	-	3,000,000	-	-	-	3,000,000
General	Anthony Brooks Park Improvements	-	490,000	-	-	-	490,000
General	Vehicle Replacement	2,651,000	553,000	497,000	467,000	-	4,168,000
General	Parks Equipment Replacement	100,000	100,000	100,000	100,000	100,000	500,000
General	Parks Master Plan Projects	400,000	500,000	500,000	500,000	500,000	2,400,000
General	City/Peabody Building Maintenance	1,000,000	500,000	200,000	150,000	150,000	2,000,000
General	New Sidewalks	110,000	120,000	130,000	140,000	150,000	650,000
General	Airport Runway Extension	270,000	-	-	-	-	270,000
		\$ 17,555,000	\$ 12,353,000	\$ 2,127,000	\$ 1,357,000	\$ 9,700,000	\$ 43,092,000
Total Unfunded Projects		\$ -	\$ 7,600,000	\$ 1,300,000	\$ 600,000	\$ 9,400,000	\$ 18,900,000

ESTIMATED FUNDING SOURCES BY YEAR						
Fiscal 2026 -2030						
Funding Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Grants	\$ 270,000	\$ 490,000	-	\$ -	\$ -	\$ 760,000
Bond Proceeds	9,900,000	6,340,000	-	-	6,000,000	22,240,000
General Fund Reserves	7,185,000	5,523,000	2,127,000	1,357,000	3,700,000	19,892,000
Other	200,000	-	-	-	-	200,000
	\$ 17,555,000	\$ 12,353,000	\$ 2,127,000	\$ 1,357,000	\$ 9,700,000	\$ 43,092,000
Total Unfunded Projects	\$ -	\$ 7,600,000	\$ 1,300,000	\$ 600,000	\$ 9,400,000	\$ 18,900,000

* *Note* : Projects that have been labeled as "No" to being fully funded may be partially funded within the upcoming FY 2026 Budget. Any unfunded projects will need to be discussed with the Board of Commissioners to decide on funding options. The nonrecurring projects are not included in future operating budgets until funding is available or confirmed.

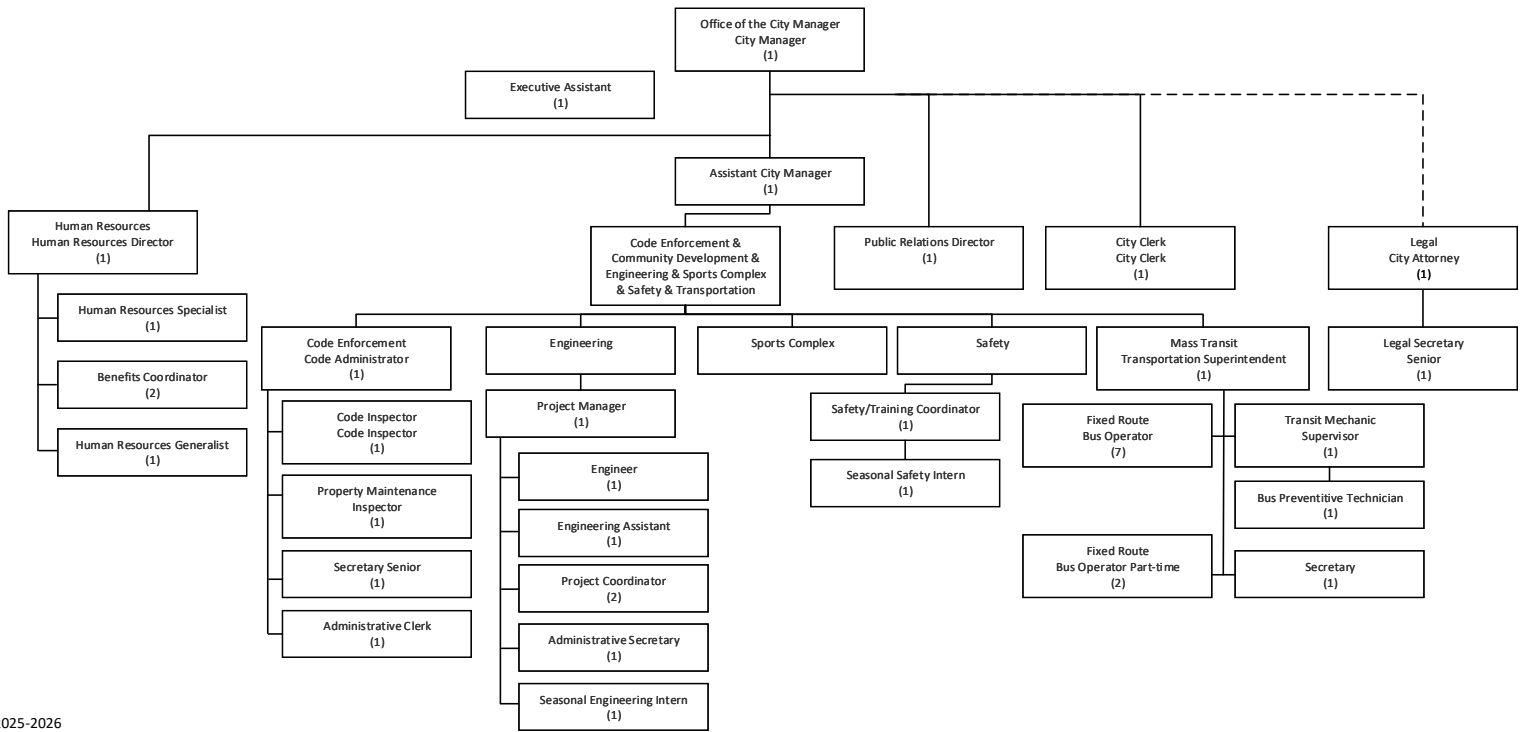
*Department
Budgets*



NOTICES



ADMINISTRATION



2025-2026

City Attorney

2024-2025 Accomplishments

1. Completed Mass Foreclosure #4 on nineteen (19) properties that had delinquent property taxes and/or code enforcement liens.
2. Assisted in the collection of delinquent property taxes.
3. Created and published an online Open Records Request form on the City's website to simplify the process of requesting public records.

Department Goals and Objectives

1. File the next Mass Foreclosure in FY 2026.
2. Respond to all open records requests as required by Statute.
3. Support efforts to address blighted and vacation properties of the City.

City Clerk

2024-2025 Accomplishments

1. Reviewed & Updated Boards & Commissions Binder.
2. Created New Filing System for Ongoing Documents to Expedite Research.
3. Created Templates to Expedite Completion of Minutes and other Record Keeping Measures.
4. Completed the minutes for each Called Commission meeting during the year.

Department Goals and Objectives

1. Attend Clerk's Educational Courses to Obtain "CMC" Status – Certified Municipal Clerk (Requires 60 education and 50 experience points).
2. Alphabetize all physical documents in Office & Make all files easily accessible.
3. Attend and complete the minutes for each Called Commission meeting during the year.

Human Resources

2024-2025 Accomplishments

1. Maintain the self-insured health plan quality and manage the cost to both employees and the City.
2. Use budgeted funds to provide raises to hazardous duty employees and return to City pay plan.
3. Implemented succession planning for multiple positions to ensure transfer of knowledge and minimal disruption.

Department Goals and Objectives

1. Reduce City's cost of health insurance per employee.
2. Encourage and increase use of Deaconess at Work Clinic.
3. Redesign and implement new annual performance evaluation process utilizing employee & supervisor input.

Mass Transit

2024-2025 Accomplishments

1. Updated map routes for mass transit.
2. Replaced two buses that exceeded their useful life.
3. Added a transit van to our fleet.

Department Goals and Objectives

1. Continue to replace/update our bus fleet.
2. Explore avenues to help reach areas still lacking in transportation.
3. Attend more community events/ expand our outreach & advertising.
4. Remain in good standing with FTA standards.

Community Development

2024-2025 Accomplishments

1. Completed Exterior Housing Rehabilitation on 23 homes through World Changers program.
2. Provided Public Services assistance to Father Bradley Shelter for Women and Children of \$10,000 and to T1 Police Patrol (enhanced police patrol in low-to-moderate income census tracts) of \$23,219.
3. Completed design for Plum Street house and planned construction of new home.
4. Supported Fair Housing initiative in conjunction with Human Rights Commission.
5. Completed 2025-2029 Consolidated Plan, Analysis of Impediments, and Consolidated Annual Performance Evaluation Report.
6. Supported Homeless Coalition in coordination with the Housing Authority, Habitat for Humanity, United Way, and other special-needs service providers.
7. Worked on Fair Ground Lane sidewalk project that is anticipated to be completed by summer 2025.

Department Goals and Objectives

1. Complete the reconstruction of the Plum Street home.
2. Improve and increase affordable housing, eliminate slum and blight, expand City of Henderson Housing stock.
3. Close out COVID-CV Funds by adding new sidewalks.
4. Complete Annual Action Plan and Consolidated Annual Performance Evaluation Report.
5. Provide Public Services assistance to Father Bradley Shelter for Women and Children of \$10,000 and to T1 Police Patrol (enhanced police patrol in low-to-moderate income census tracts) of \$23,219.

Engineering

2024-2025 Accomplishments

1. The grand opening for the Deaconess Henderson SportsPlex was held on March 28th, 2025.
 - a. Signed contract with Sports Facilities Companies (SFC) to operate and manage the Deaconess Henderson SportsPlex.
 - b. Press Box construction is anticipated to be completed by summer 2025.
2. The design of the new Fire Station #1 has been completed. The project has been awarded to Arc Construction Co. Inc. Construction is scheduled to begin spring of 2025 and take 14.5 months. The new fire station will be located at 540 2nd Street Henderson, KY 42420.
3. The Wathen Lane widening project is anticipated to be completed by summer 2025.
4. Design for the Fairground Lane sidewalk project has been completed. This project is funded with Community Development Block Grant (CDBG) funds.
5. Design for the Green River Road sidewalk project has been completed. Construction is anticipated to be completed by summer 2025. This project will be partially funded by the Kentucky Transportation Cabinet.
6. Supported the Inner-City Improvement Plan and previous years projects.
7. Continued coordination regarding the Bentley Point Jagoe Subdivision.

Department Goals and Objectives

1. Begin the new sidewalk on North Elm Street at Park Field (Anticipating construction to begin Summer 2025).
2. Finish the Design process for the new transfer station which will be located on Borax Drive.
3. Complete the Parks Master Plan process. Begin working through the recommendations from the Parks Master Plan with the Parks Department.
4. Complete a citywide sidewalk condition assessment with Precision Concrete Cutting.
5. Complete the ADA compliance transition plan for accessibility in rights-of-way as required by Federal Highway Administration.
6. Coordinate and communicate with State officials on design development of the Audubon State Park Conference Center and Access Road Projects.
7. Work with the Kentucky Transportation Cabinet for the Airline Road Widening & Turning Lane project for the Deaconess Henderson SportsPlex (The project is currently in State Road Plan).
8. Complete Phase 1 of the Multi-Use Recreational Facility at Newman Park.
9. Continue working to support the Inner-City Improvement Plan and previous years projects.
10. Continue coordination regarding the Bentley Point Jagoe Subdivision.
11. Continue coordination with Kentucky Transportation Cabinet and contractor on construction of I-69.
12. Once funding is received, begin construction of Anthony Brooks Parks splash pad, restrooms, and playground project.
13. Enhance connectivity by creating safe and accessible pedestrian pathways that promote walking and encourage social interaction in the currently underserved areas of the City of Henderson.
14. Regulate and oversee activities within public rights-of-way to ensure safety, maintain infrastructure, and enforce compliance with regulations and standards.

Administration Department – Accomplishments, Goals, Performance Measures

Performance Measures

Performance Measure	Department Goal Link	FY2024 Actual	FY2025 Estimate	FY2026 Target	Link to City's Strategic Goal
Completed all open record requests	City Attorney - 2	Y 486	Y 500	Y	Protect Health and Safety/Maintain Basic Service Level
Completed Master Commissioner sales for foreclosures during year	City Attorney - 1	Y	Y	Y	Improving Existing Housing and Protect Neighborhood Quality
Number of Called Commission Meetings and Work Sessions	City Clerk - 3	43	45	30	Maintain Basic Service Level
Annual cost - City portion of health insurance per employee	HR - 1	\$18,000	\$20,640	\$18,600	Control the cost of Government
Employee response rate on Performance Evaluation survey	HR - 2	-	-	40%	Maintain Basic Service Levels & Enhance City Attractiveness
Annual Clinic Visits	HR - 1, 3	1,011	1,148	1,300	Control the Cost of Government
Updated Mass Transit fleet as they end their useful life	Mass Transit - 1	Y	Y	Y	Maintain Basic Service Level / Improve Customer Service
Number of Mass Transit Routes	Mass Transit - 2	6	6	6	Improve Customer Service
Number of Fixed and Paratransit Passengers	Mass Transit - 2	85,268	85,268	85,400	Maintain Basic Service Level / Improve Customer Service
Value of Public Service Assistance provided from CDBG grant	Comm Dev - 5	\$33,219	\$33,219	\$33,219	Maintain Basic Service Level
Completed New Sidewalks in the City	Engineering - 13	Y	Y	Y	Enhance City Attractiveness

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 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 10 - Administration							
Division 010 - City Commission							
41 Personnel Services							
4101	Salaries - Supervision	\$ 65,932	\$ 67,094	71,074	\$ 72,760	\$ 74,630	2.6%
4106	FICA	3,553	3,571	3,819	4,520	4,650	2.9%
4107	Medicare	831	835	893	1,060	1,090	2.8%
4108	Life Insurance	-	2,478	-	-	-	N/A
4109	Health Insurance	77,080	75,024	63,785	100,440	70,200	-30.1%
4111	Workers Compensation	51	35	38	120	120	0.0%
4112	Employee Assist. Prgm	49	57	49	90	90	0.0%
Personnel Services Total		147,496	149,094	139,658	178,990	150,780	-15.8%
42 Supplies							
4203	Office Supplies	341	1,863	384	710	710	0.0%
4208	Postage	58	162	62	80	80	0.0%
4211	Periodicals & Supple.	53	48	134	200	200	0.0%
Supplies Total		452	2,073	580	990	990	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	2	720	-	10	10	0.0%
Maintenance & Repairs Total		2	720	-	10	10	0.0%
44 Services							
4401	Telephone	2,927	3,210	3,141	3,000	3,150	5.0%
4403	Assoc. Dues/Subscript.	37,811	56,322	56,172	58,500	58,500	0.0%
4405	Travel & Training	27,009	49,094	24,743	20,000	24,270	21.4%
4415	Special Services	1,325	2,649	1,115	2,500	2,500	0.0%
4417	Printing and Reprod.	215	372	301	300	300	0.0%
4419	Professional Services	1,675	1,113	2,000	2,000	3,500	75.0%
Services Total		70,962	112,760	87,472	86,300	92,220	6.9%
Total Mayor & City Commission		\$ 218,912	\$ 264,647	227,710	\$ 266,290	\$ 244,000	-8.4%

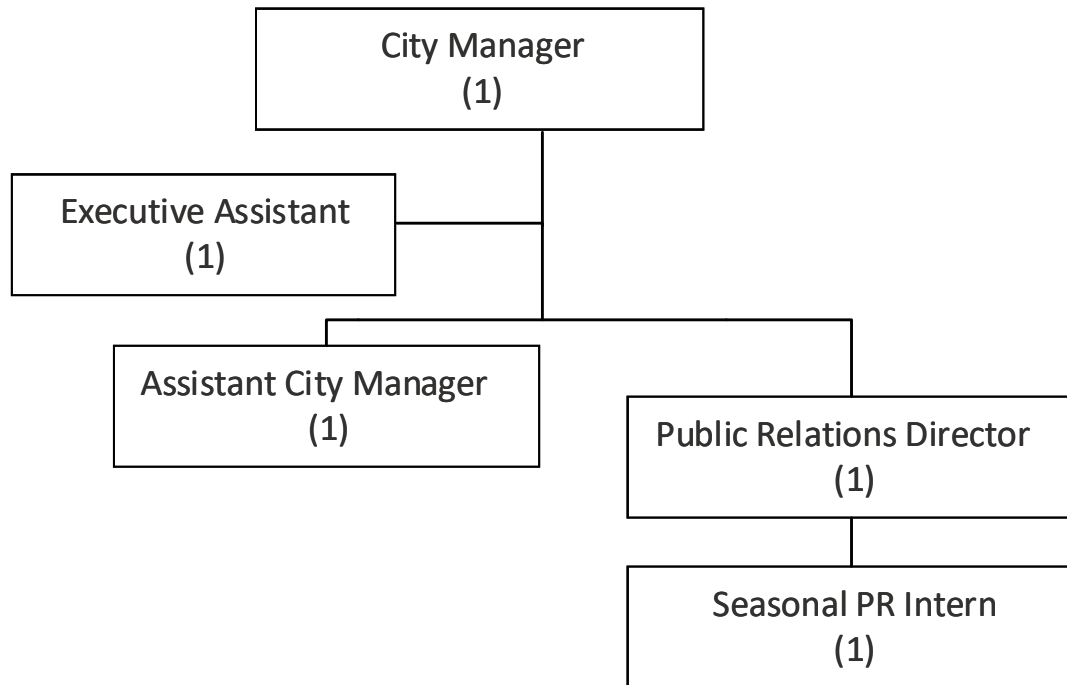
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FOR FISCAL 2026**

DEPARTMENT: Administration

DIVISION: City Commission

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Newspaper Annual Subscription	\$ 200
4403	Association Dues and Subscriptio	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	\$ 3,500

**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 for 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 stature including enforcement of the City Manager Plan, City ordinances, and all applicable statutes.

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2026**

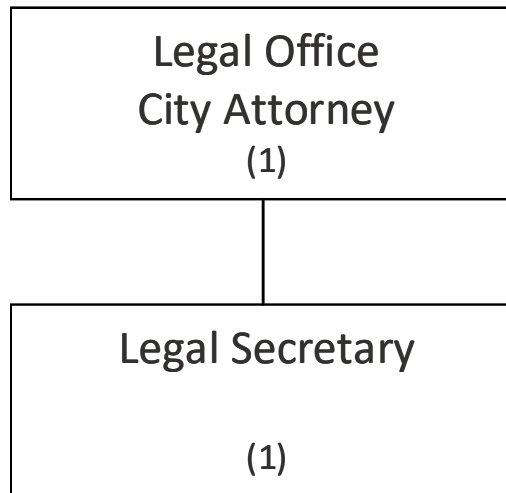
Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 10 - Administration Division 011 - City Manager							
41 Personnel Services							
4101	Salaries - Supervision	\$ 270,595	\$ 278,430	371,859	\$ 357,170	\$ 348,730	-2.4%
4102	Salaries - Clerical	23,486	53,393	58,587	58,770	60,180	2.4%
4103	Salaries - Operational	-	704	1,453	-	-	N/A
4104	Salaries - Overtime	313	543	483	3,050	1,750	-42.6%
4105	Salaries - Other	-	-	-	2,500	-	-100.0%
4106	FICA	18,488	20,501	26,688	26,140	25,420	-2.8%
4107	Medicare	4,430	4,963	6,475	6,120	5,950	-2.8%
4108	Life Insurance	2,647	173	3,146	10,370	10,370	0.0%
4109	Health Insurance	50,979	63,249	69,811	80,360	82,560	2.7%
4110	Other Insurance	988	1,161	1,171	460	460	0.0%
4111	Workers Compensation	188	178	182	680	660	-2.9%
4112	Employee Assist. Prgm	49	63	68	80	80	0.0%
4115	Unemploy. Insurance	163	323	1,118	620	540	-12.9%
4116	Employee Pension	23,360	34,033	50,381	27,720	38,940	40.5%
4118	Retirement - Other	30,429	28,371	28,055	44,050	30,000	-31.9%
Personnel Services Total		426,115	486,085	619,477	618,090	605,640	-2.0%
42 Supplies							
4203	Office Supplies	2,858	1,111	1,008	1,500	1,500	0.0%
4208	Postage	40	154	72	100	100	0.0%
4211	Periodicals & Supple.	5,538	-	-	300	300	0.0%
Supplies Total		8,436	1,265	1,080	1,900	1,900	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	1	175	424	10	10	0.0%
Maintenance & Repairs Total		1	175	424	10	10	0.0%
44 Services							
4401	Telephone	4,790	4,756	5,758	5,250	5,700	8.6%
4403	Assoc. Dues/Subscript.	2,114	2,803	3,626	3,400	4,650	36.8%
4405	Travel & Training	645	3,717	7,098	11,960	14,110	18.0%
4408	Legal Advertising	70	-	-	100	100	0.0%
4415	Special Services	73	442	1,070	300	1,480	393.3%
4416	Car Allowance	7,470	6,750	14,087	14,400	14,400	0.0%
4417	Printing and Reprod.	397	278	392	250	350	40.0%
4418	Contractual Services	280	-	-	-	3,360	N/A
4419	Professional Services	1,046	27,182	1,488	2,000	4,300	115.0%
Services Total		16,885	45,928	33,519	37,660	48,450	28.7%
46 Capital Outlay							
4603	Office Equipment	-	-	10,480	11,000	-	-100.0%
Capital Outlay Total		-	-	10,480	11,000	-	-100.0%
Total City Manager		\$ 451,437	\$ 533,453	664,980	\$ 668,660	\$ 656,000	-1.9%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FOR FISCAL 2026**

DEPARTMENT: Administration DIVISION: City Manager

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Other	\$ 300
4403	Association Dues and Subscriptions	KCCMA Dues	\$ 750
		American Society of Civil Engineers	300
		American Public Works Association	250
		National Society of Professional Engineers	300
		Rotary	1,680
		Canva Subs.	120
		CoSchedule Subs.	350
		Other	900
		Total	\$ 4,650
4415	Special Services	Other	\$ 500
		Jr. Ambassador Program	980
		Total	\$ 1,480
4418	Contractual Services	Public Relations Summer Intern	\$ 3,360
4419	Professional Services	Social Media Archival Services (1/3 of total shared with (HPD/HFD)	\$ 3,300
		Other	1,000
		Total	\$ 4,300

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 commissioners, 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:

- 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 inquires 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 2026**

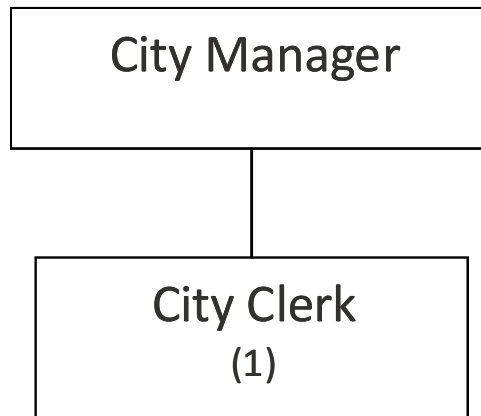
Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 10 - Administration							
Division 012 - City Attorney							
41 Personnel Services							
4101	Salaries - Supervision	\$ 119,360	\$ 125,149	134,262	\$ 133,740	\$ 139,100	4.0%
4102	Salaries - Clerical	52,206	59,484	64,420	82,080	72,400	-11.8%
4104	Salaries - Overtime	48	850	269	190	720	278.9%
4106	FICA	10,218	11,072	12,377	12,280	13,160	7.2%
4107	Medicare	2,390	2,589	2,895	2,880	3,080	6.9%
4108	Life Insurance	88	96	86	90	100	11.1%
4109	Health Insurance	39,360	37,512	34,906	40,180	48,160	19.9%
4110	Other Insurance	210	230	206	230	270	17.4%
4111	Workers Compensation	107	90	77	340	370	8.8%
4112	Employee Assist. Prgm	33	38	34	40	50	25.0%
4115	Unemploy. Insurance	87	167	533	300	280	-6.7%
4116	Employee Pension	45,853	43,292	39,019	39,030	39,520	1.3%
Personnel Services Total		269,960	280,569	289,084	311,380	317,210	1.9%
42 Supplies							
4203	Office Supplies	1,431	1,282	1,700	1,700	1,700	0.0%
4208	Postage	470	407	400	560	560	0.0%
4211	Periodicals & Supple.	10,124	10,588	12,400	12,160	13,760	13.2%
Supplies Total		12,025	12,277	14,500	14,420	16,020	11.1%
43 Maintenance & Repairs							
4302	Office Equip. Repair	20	26	30	50	50	0.0%
Maintenance & Repairs Total		20	26	30	50	50	0.0%
44 Services							
4401	Telephone	488	471	450	450	450	0.0%
4403	Assoc. Dues/Subscript.	4,677	4,438	6,250	6,250	6,550	4.8%
4405	Travel & Training	2,061	3,856	2,500	7,460	7,400	-0.8%
4415	Special Services	101	61	300	550	550	0.0%
4416	Car Allowance	-	-	7,200	7,200	7,200	0.0%
4417	Printing and Reprod.	345	633	725	650	1,200	84.6%
4419	Professional Services	60,313	62,413	56,000	75,000	75,000	0.0%
Services Total		67,985	71,872	73,425	97,560	98,350	0.8%
45 Sundry Charges							
4501	Insurance Expense	8,481	7,068	6,051	8,670	7,370	-15.0%
Sundry Charge Total		8,481	7,068	6,051	8,670	7,370	-15.0%
Total Legal		\$ 358,471	\$ 371,812	383,090	\$ 432,080	\$ 439,000	1.6%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FOR FISCAL 2026**

DEPARTMENT: Administration DIVISION: City Attorney

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Baldwin's KY Revised Statutes	\$ 8,200
		Advance Lexis On Line	4,250
		Kentucky Practice	760
		Kentucky Court Net	500
		KLC Legal Handbook	50
		Total	\$ 13,760
4403	Association Dues and Subscriptions	ASCAP/MPLC/SESAC/BMI	\$ 3,000
		International Municipal Lawyers Association	675
		Kentucky Bar Association	375
		Others (Henderson/ABA/INSC/MAAK)	1,300
		Henderson Rotary	715
		Chamber of Commerce	100
		Adobe Acrobat	280
		KATO A	105
		Total	\$ 6,550
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.Pre pares 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 2026**

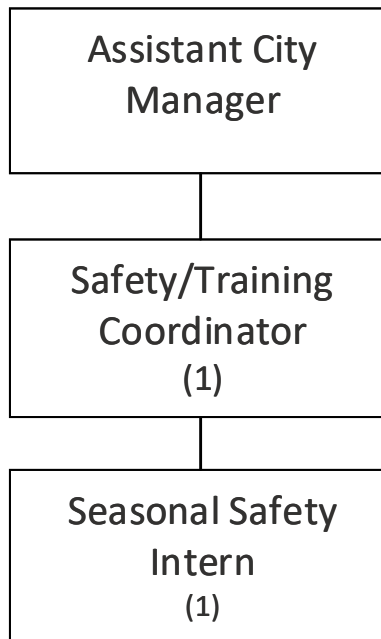
Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 10 - Administration							
Division 013 - City Clerk							
41 Personnel Services							
4101	Salaries - Supervision	\$ 68,931	\$ 73,727	130,430	\$ 120,140	\$ 64,710	-46.1%
4102	Salaries - Clerical	22,768	-	-	-	-	N/A
4106	FICA	5,534	4,464	7,854	4,350	4,010	-7.8%
4107	Medicare	1,294	1,044	1,837	1,020	940	-7.8%
4108	Life Insurance	51	31	49	60	50	-16.7%
4109	Health Insurance	29,520	18,756	21,470	26,780	20,640	-22.9%
4110	Other Insurance	158	115	143	160	120	-25.0%
4111	Workers Compensation	63	38	44	120	110	-8.3%
4112	Employee Assist. Prgm	25	19	23	30	20	-33.3%
4115	Unemploy. Insurance	35	66	412	110	90	-18.2%
4116	Employee Pension	24,518	17,208	20,205	13,830	12,050	-12.9%
Personnel Services Total		152,897	115,468	182,467	166,600	102,740	-38.3%
42 Supplies							
4203	Office Supplies	2,221	1,397	3,000	1,500	1,500	0.0%
4208	Postage	64	62	104	100	150	50.0%
Supplies Total		2,285	1,459	3,104	1,600	1,650	3.1%
43 Maintenance & Repairs							
4302	Office Equip. Repair	3	200	32	10	10	0.0%
Maintenance & Repairs Total		3	200	32	10	10	0.0%
44 Services							
4401	Telephone	591	583	832	650	750	15.4%
4403	Assoc. Dues/Subscript.	325	409	203	400	500	25.0%
4405	Travel & Training	780	685	1,237	3,200	4,250	32.8%
4408	Legal Advertising	3,958	5,242	6,934	5,000	7,000	40.0%
4415	Special Services	25	99	21	50	50	0.0%
4417	Printing and Reprod.	65	47	35	50	50	0.0%
4418	Contractual Services	-	16,115	-	-	-	N/A
4419	Professional Services	8,699	6,388	5,755	6,100	7,000	14.8%
Services Total		14,443	29,568	15,017	15,450	19,600	26.9%
Total City Clerk		\$ 169,628	\$ 146,695	200,620	\$ 183,660	\$ 124,000	-32.5%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FOR FISCAL 2026**

DEPARTMENT: Administration DIVISION: City Clerk

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscriptions	IIMC, Kentucky Municipal Clerk and Green River Clerks Associations	\$ 300
		Other (memberships, luncheons, dinners)	200
		Total	\$ 500
4419	Professional Services	Codification of Ordinances	\$ 7,000

ADMINISTRATION SAFETY



The Safety and Training division is responsible for:

1. Performing safety orientation training for all new hires.
2. Ensuring employee compliance with all safety policies.
3. Creating, updating, and enforcing safety policies that pertain to all City of Henderson and Henderson Water Utility (HWU) employees.
4. Auditing all City/HWU facilities on a semi-annual basis to mitigate any recognized safety issue.
5. Ensuring OSHA compliance for the City of Henderson and for the Henderson Water Utility.
6. Overseeing safety training for employees on required topics.
7. Setting up training sessions that pertain to all employees.
8. Investigating accidents and injuries as to prevent reoccurrence.

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 10 - Administration							
Division 016 - Safety							
41 Personnel Services							
4101	Salaries - Supervision	\$ 72,490	\$ 77,431	83,242	\$ 83,260	\$ 133,160	59.9%
4106	FICA	4,448	4,741	5,124	5,170	8,260	59.8%
4107	Medicare	1,040	1,109	1,198	1,210	1,940	60.3%
4108	Life Insurance	44	48	43	50	70	40.0%
4109	Health Insurance	19,680	18,756	17,453	20,090	34,400	71.2%
4110	Other Insurance	105	115	103	120	200	66.7%
4111	Workers Compensation	52	41	43	140	220	57.1%
4112	Employee Assist. Prgm	17	19	17	20	30	50.0%
4115	Unemploy. Insurance	37	70	215	130	180	38.5%
4116	Employee Pension	19,369	18,072	16,326	16,410	25,110	53.0%
Personnel Services Total		117,282	120,402	123,764	126,600	203,570	60.8%
42 Supplies							
4201	Fuel	1,463	1,420	2,210	2,210	2,210	0.0%
4203	Office Supplies	302	656	450	650	650	0.0%
4207	Clothing	105	114	113	130	280	115.4%
4209	Educational Supplies	36	20	30	100	-	-100.0%
4211	Periodicals & Supple.	3,528	4,740	1,039	1,100	1,100	0.0%
4225	Safety Supplies	2,829	7,505	7,700	7,700	4,900	-36.4%
Supplies Total		8,263	14,455	11,542	11,890	9,140	-23.1%
43 Maintenance & Repairs							
4301	Vehicle Repair	723	3,055	210	150	950	533.3%
4304	Other Equipment Repair	-	-	185	170	170	0.0%
Maintenance & Repairs Total		723	3,055	395	320	1,120	250.0%
44 Services							
4401	Telephone	1,327	1,330	-	1,400	1,850	32.1%
4402	Medical Exams	30,228	33,367	64,620	46,250	64,700	39.9%
4404	Multi-Depart. Training	41,170	40,850	41,000	52,250	56,050	7.3%
4405	Travel & Training	1,867	1,132	1,895	1,650	3,460	109.7%
4415	Special Services	114	8,773	10,050	10,030	10,060	0.3%
4417	Printing and Reprod.	12	14	50	80	50	-37.5%
4418	Contractual Services	2,706	9,433	13,500	52,500	48,000	-8.6%
Services Total		77,424	94,899	131,115	164,160	184,170	12.2%
Total Safety		\$ 203,692	\$ 232,811	266,816	\$ 302,970	\$ 398,000	31.4%

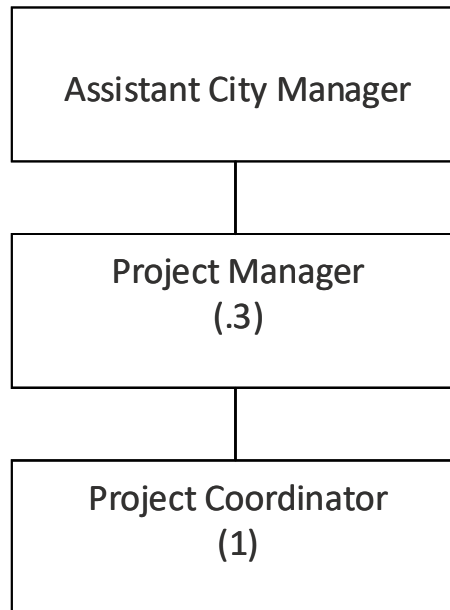
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Administration

DIVISION: Safety

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Toner Cartridge (One black, cyan, yellow, blue)	\$ 400
		Ribbon for I.D. card Printer	150
		Miscellaneous	100
		Total	\$ 650
4211	Periodicals and Supplements	JJ Keller Subscription	\$ 300
		JSA Software for Safety Reports	800
		Total	\$ 1,100
4225	Safety Supplies	First Aid Cabinets Supplies	750
		PPE (Ear, Head, Eye, and Hand protection)	2,000
		Signage (Confined Space, Hearing Protection Required, No Entry)	300
		AED Pads/Battery Replacement	1,350
		Miscellaneous	500
		Total	\$ 4,900
4301	Vehicle Repair	Preventative Maintenance	\$ 150
		Tires	800
			\$ 950
4304	Other Equipment Repair	GPS for One Vehicle	\$ 170
4402	Medical Exams	OSHA-Required Questionnaires & Physicals	
		HFD + diver physicals & other misc. tests (62)	\$ 62,000
		HPD (60) + diver physicals (2)	2,000
		HWU (20)	500
		Public Works (5)	200
		Total	\$ 64,700
4404	Multi-Departmental Training	Target Solutions Online Training Platform	\$ 32,000
		Supervisory Training	7,000
		Work Zone Safety (flagger trng) - HMG, PW, & HWU for 30 people	2,800
		Work Zone Technician- HMG, PW, and HWU for 30 people	4,400
		Commercial Drivers' License Theory Trng (10 classes JJ Keller)	2,000
		Financial Literacy	2,200
		Staff Training	5,000
		CDL Testing	650
		Total	\$ 56,050
4415	Special Services	Employee / Safety Awareness	\$ 10,000
		Other	60
		Total	\$ 10,060
4418	Contractual Services	Annual Crane Inspections	\$ 3,000
		3rd Party Consultant OSHA Inspection (Last Done Mar 2020)	26,000
		Repairs Resulting from Mock OSHA Inspection	10,000
		Safety Intern (6 Months through Temp. Agency)	9,000
		Total	\$ 48,000

**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 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 10 - Administration							
Division 017 - Community Development							
41 Personnel Services							
4101	Salaries - Supervision	\$ 4,053	\$ 19,229	20,637	\$ 20,440	\$ 24,700	20.8%
4103	Salaries - Operational	59,656	63,852	65,360	66,680	70,720	6.1%
4104	Salaries - Overtime	677	1,007	366	500	250	-50.0%
4106	FICA	3,864	5,035	5,191	5,370	5,920	10.2%
4107	Medicare	904	1,178	1,214	1,260	1,390	10.3%
4108	Life Insurance	47	62	51	60	60	0.0%
4109	Health Insurance	20,664	24,383	20,680	26,120	26,840	2.8%
4110	Other Insurance	110	149	123	150	150	0.0%
4111	Workers Compensation	18	174	151	970	1,160	19.6%
4112	Employee Assist. Prgm	18	25	20	30	30	0.0%
4115	Unemploy. Insurance	31	58	180	130	130	0.0%
4116	Employee Pension	17,195	19,626	16,777	17,080	17,770	4.0%
Personnel Services Total		107,237	134,778	130,750	138,790	149,120	7.4%
42 Supplies							
4201	Fuel	-	-	200	-	600	N/A
4203	Office Supplies	48	80	1,300	800	800	0.0%
4207	Clothing Supplies	-	-	-	-	250	N/A
4208	Postage	89	45	50	200	100	-50.0%
4209	Educational Supplies	770	1,079	-	1,600	500	-68.8%
4211	Periodicals & Supple.	-	-	-	-	140	N/A
Supplies Total		907	1,204	1,550	2,600	2,390	-8.1%
43 Maintenance & Repairs							
4301	Vehicle Repair	-	-	-	-	500	N/A
4302	Office Equip. Repair	1	6	-	10	100	900.0%
4304	Other Equip. Repair	-	-	-	-	180	N/A
Maintenance & Repairs Total		1	6	-	10	780	7700.0%
44 Services							
4401	Telephone	-	-	-	-	600	N/A
4403	Assoc. Dues/Subscript.	42	35	-	500	-	-100.0%
4405	Travel & Training	1,262	760	1,500	1,810	3,580	97.8%
4415	Special Services	220	430	30	30	30	0.0%
4417	Printing and Reprod.	570	876	500	500	500	0.0%
Services Total		2,094	2,101	2,030	2,840	4,710	65.8%
Total Community Development		\$ 110,239	\$ 138,089	134,330	\$ 144,240	\$ 157,000	8.8%

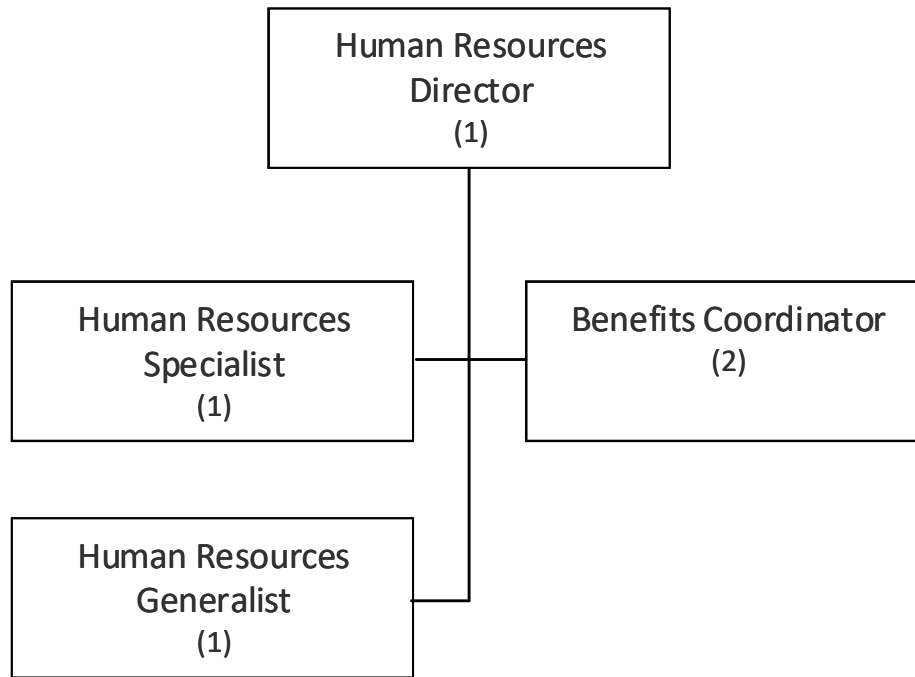
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Administration

DIVISION: Community Development

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer Cartridges & Supplies, etc.	\$ 800
4207	Clothing Supplies	Shirts, jackets, and boots	\$ 250
4208	Postage	Postage for mailings to HUD for required reports, client applications	\$ 200
4209	Education Supplies	Supplies required for Fair Housing, etc.	\$ 500
4211	Periodicals & Supplement	Annual Adobe Pro Subscription	\$ 140
4301	Vehicle Repair	Preventative maintenance on one vehicle	\$ 500
4302	Office Equipment Repair & Maintenance	Printer Maintenance	\$ 100
4304	Other Equipment Repair	GPS Subscription for one vehicle	\$ 180
4417	Printing and Reproduction	Printing of plans and documents required by HUD	\$ 500

HUMAN RESOURCES



The Human Resources division administers all human resources 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 2026**

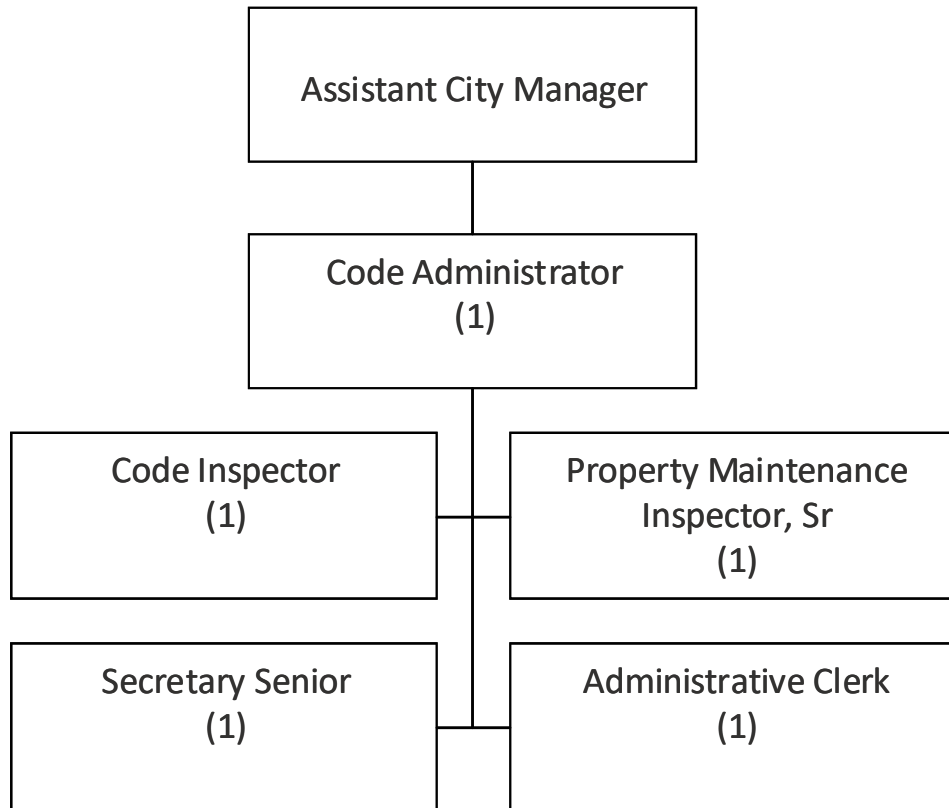
Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 10 - Administration							
Division 124 - Human Resources							
41 Personnel Services							
4101	Salaries - Supervision	\$ 99,656	\$ 129,277	114,283	\$ 115,590	\$ 91,440	-20.9%
4103	Salaries - Operational	185,779	227,521	226,852	226,010	232,810	3.0%
4104	Salaries - Overtime	8,537	8,487	5,759	6,700	8,860	32.2%
4106	FICA	17,861	22,251	21,170	21,570	20,620	-4.4%
4107	Medicare	4,177	5,204	4,951	5,050	4,830	-4.4%
4108	Life Insurance	220	252	221	260	210	-19.2%
4109	Health Insurance	79,178	80,024	66,035	120,530	70,200	-41.8%
4110	Other Insurance	526	602	528	690	580	-15.9%
4111	Workers Compensation	197	191	65	560	530	-5.4%
4112	Employee Assist. Prgm	84	99	87	110	90	-18.2%
4115	Unemploy. Insurance	148	339	939	850	740	-12.9%
4116	Employee Pension	78,544	85,258	64,500	68,560	61,920	-9.7%
Personnel Services Total		474,907	559,505	505,390	566,480	492,830	-13.0%
42 Supplies							
4201	Fuel	189	269	365	330	350	6.1%
4203	Office Supplies	3,386	5,875	4,000	5,500	5,500	0.0%
4208	Postage	1,014	1,531	1,000	1,100	1,200	9.1%
4209	Educational Supplies	-	-	-	200	-	-100.0%
Supplies Total		4,589	7,675	5,365	7,130	7,050	-1.1%
43 Maintenance & Repairs							
4301	Vehicle Repair	470	188	-	100	100	0.0%
4302	Office Equip. Repair	937	73	50	170	100	-41.2%
Maintenance & Repairs Total		1,407	261	50	270	200	-25.9%
44 Services							
4401	Telephone	1,745	1,684	1,450	1,700	1,700	0.0%
4402	Medical Exams	21,365	24,036	19,000	18,700	19,200	2.7%
4403	Assoc. Dues/Subscript.	1,254	2,959	1,700	840	1,610	91.7%
4404	Multi-Depart. Training	-	-	1,500	1,500	1,600	6.7%
4405	Travel & Training	5,583	4,871	7,500	8,220	6,680	-18.7%
4406	Boards & Meetings	150	-	-	300	150	-50.0%
4408	Legal Advertising	10,825	-	-	5,000	5,000	0.0%
4415	Special Services	4,687	2,499	1,521	1,800	1,800	0.0%
4417	Printing and Reprod.	947	953	750	1,000	900	-10.0%
4418	Contractual Services	20,881	24,256	22,000	24,830	24,000	-3.3%
Services Total		67,437	61,258	55,421	63,890	62,640	-2.0%
45 Sundry Charges							
4501	Insurance Expense	2,493	2,248	1,074	2,480	2,280	-8.1%
Sundry Charge Total		2,493	2,248	1,074	2,480	2,280	-8.1%
Total Human Resources		\$ 550,833	\$ 630,947	567,300	\$ 640,250	\$ 565,000	-11.8%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

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	\$ 13,200
		Random drug screens	6,000
		Total	\$ 19,200
4403	Association Dues & Subscriptions	Society for HR Professionals (SHRM) for 2 HR Staff	490
		OSHRM Dues & Meetings for 2 HR Staff	280
		KY Public HR Association (KPHRA) membership for 5 staff	300
		Rotary Dues for 1 HR staff	540
		Total	\$ 1,610
4404	Multi-Department Training	Online HIPAA training & other training via contractual through IT	\$ 1,600
4408	Legal Advertising	Online news media & social media employment advertising	\$ 3,600
		Radio employment opportunities advertising	1,400
		Total	\$ 5,000
4415	Special Services	Job fair registration & related services	\$ 1,800
4418	Contractual Services	Background checks on new employees & annual citywide MVR checks for employee jobs requiring driver license	\$ 8,000
		Online recruitment/application/applicant tracking HRIS software for the public sector includes system maintenance and support	16,000
		Total	\$ 24,000

**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 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 10 - Administration							
Division 233 - Code Enforcement							
41 Personnel Services							
4101	Salaries - Supervision	\$ 55,816	\$ 44,868	48,153	\$ 48,120	\$ 71,340	48.3%
4102	Salaries - Clerical	67,876	75,149	87,471	48,550	92,330	90.2%
4103	Salaries - Operational	77,750	93,466	87,326	121,600	106,940	-12.1%
4104	Salaries - Overtime	24	639	6,560	340	720	111.8%
4106	FICA	12,095	12,820	13,687	13,560	16,790	23.8%
4107	Medicare	2,829	2,998	3,201	3,170	3,930	24.0%
4108	Life Insurance	192	197	183	200	210	5.0%
4109	Health Insurance	64,949	64,830	70,852	94,420	103,200	9.3%
4110	Other Insurance	472	511	474	550	580	5.5%
4111	Workers Compensation	941	846	867	7,220	9,340	29.4%
4112	Employee Assist. Prgm	78	85	78	90	90	0.0%
4115	Unemploy. Insurance	100	209	640	330	360	9.1%
4116	Employee Pension	53,842	49,976	44,972	43,090	50,420	17.0%
Personnel Services Total		336,964	346,594	364,464	381,240	456,250	19.7%
42 Supplies							
4201	Fuel	1,609	2,409	2,218	2,880	2,880	0.0%
4202	Minor Tools	2,471	405	230	500	500	0.0%
4203	Office Supplies	6,721	3,508	3,408	8,000	14,980	87.3%
4207	Clothing Supplies	316	117	170	1,010	1,010	0.0%
4208	Postage	5,512	5,684	5,658	6,500	6,500	0.0%
4209	Educational Supplies	682	1,595	1,248	1,500	1,820	21.3%
4211	Periodicals & Supple.	-	-	-	350	350	0.0%
Supplies Total		17,311	13,718	12,932	20,740	28,040	35.2%
43 Maintenance & Repairs							
4301	Vehicle Repair	1,348	1,221	928	4,000	4,000	0.0%
4302	Office Equip. Repair	952	420	513	1,000	1,000	0.0%
4304	Other Equipment Repair	-	-	595	680	680	0.0%
Maintenance & Repairs Total		2,300	1,641	2,036	5,680	5,680	0.0%
44 Services							
4401	Telephone	3,772	3,833	4,259	4,500	4,500	0.0%
4403	Assoc. Dues/Subscript.	273	326	590	360	400	11.1%
4405	Travel & Training	2,327	1,061	1,938	4,540	2,650	-41.6%
4406	Boards and Meetings	4,988	4,950	3,800	6,250	6,250	0.0%
4408	Legal Advertising	978	986	338	1,600	1,600	0.0%
4415	Special Services	4,589	2,156	4,706	7,650	7,650	0.0%
4417	Printing and Reprod.	608	19	-	2,150	1,250	-41.9%
4418	Contractual Services	84,196	60,566	64,901	155,000	155,000	0.0%
Services Total		101,731	73,897	80,532	182,050	179,300	-1.5%
45 Sundry Charges							
4501	Insurance Expense	3,166	2,770	1,866	2,730	2,730	0.0%
Sundry Charge Total		3,166	2,770	1,866	2,730	2,730	0.0%
46 Capital Outlay							
4601	Motor Vehicles	40,000	-	-	-	-	N/A
Capital Outlay Total		40,000	-	-	-	-	N/A
Total Code Enforcement		\$ 501,472	\$ 438,620	461,830	\$ 592,440	\$ 672,000	13.4%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FOR FISCAL 2026**

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.	\$ 8,000
		Large Format Scanner	6,980
		Total	\$ 14,980
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	\$ 6,500
4209	Educational Supplies	Upcodes subscription	\$ 790
		Code reference books	710
		Level 3 Plan Review Study Guide - 2 Inspectors	320
		Total	\$ 1,820
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 Subscriptio	International Code Council, Inc.	\$ 200
		KY State Treasurer for building licenses	100
		CAAK (Code Administrators Assoc. for 3 employees)	100
		Total	\$ 400
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

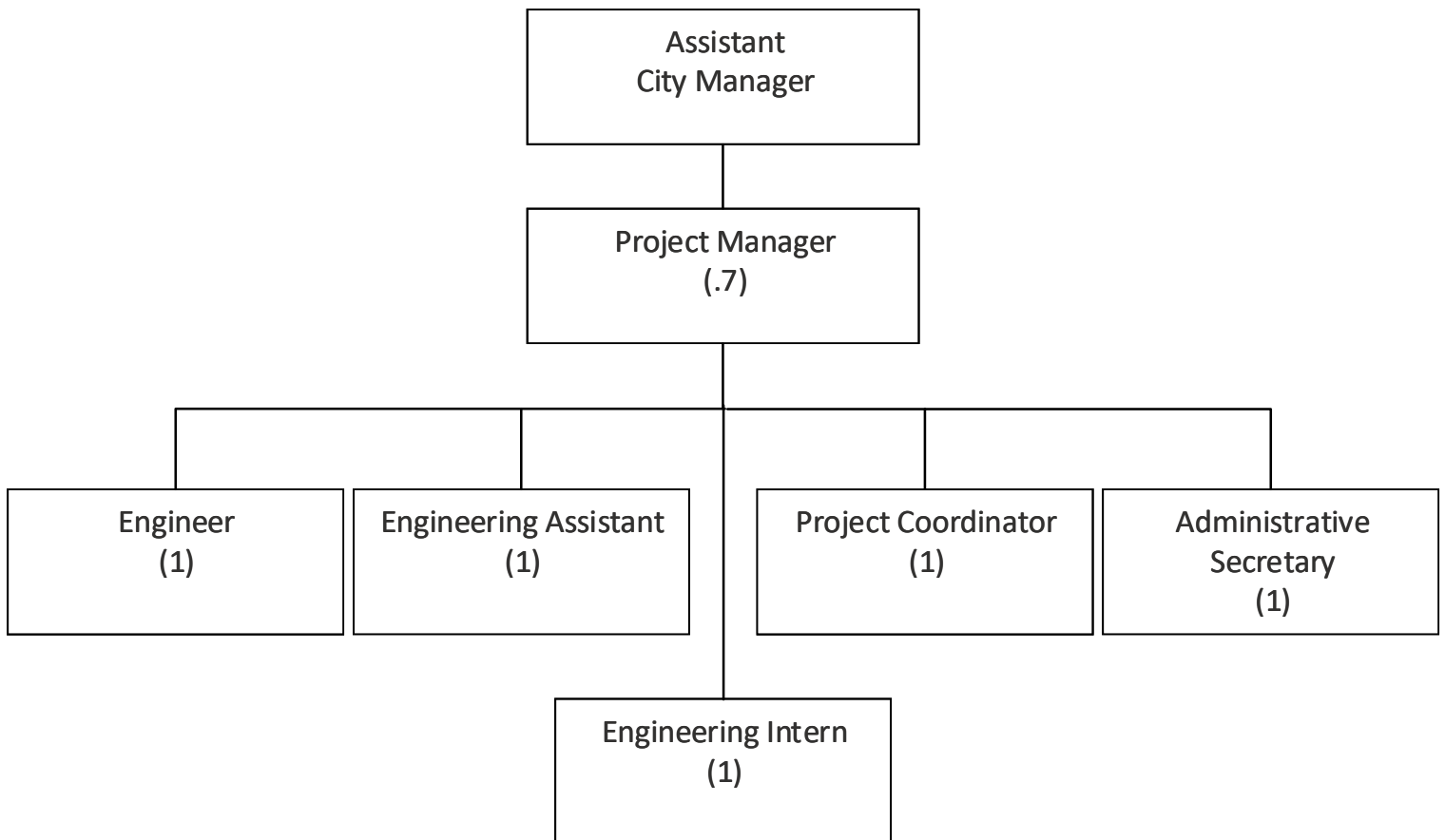
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FOR FISCAL 2026**

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	\$ 600
		Materials for notification postings	650
		Total	\$ 1,250
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

**ADMINISTRATION
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 2026**

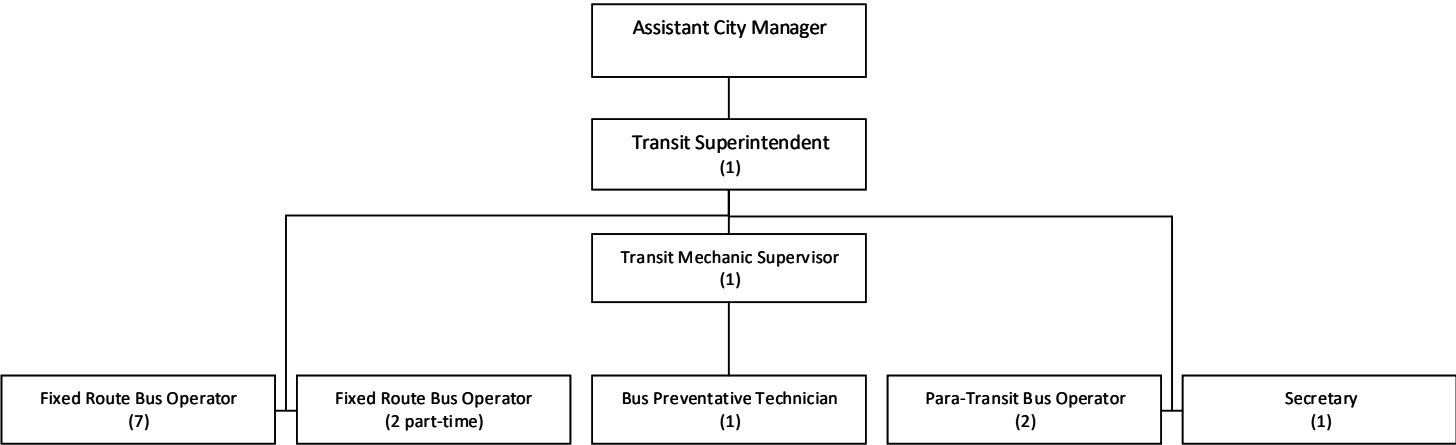
Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 10 - Administration							
Division 377 - Engineering							
41 Personnel Services							
4101	Salaries - Supervision	\$ 86,311	\$ 60,717	123,080	\$ 80,860	\$ 57,760	-28.6%
4102	Salaries - Clerical	40,766	44,968	48,841	48,880	50,760	3.8%
4103	Salaries - Operational	77,887	83,442	152,846	297,950	266,000	-10.7%
4104	Salaries - Overtime	55	10	-	3,250	-	-100.0%
4106	FICA	12,633	11,720	19,872	24,680	23,220	-5.9%
4107	Medicare	2,954	2,741	4,647	5,780	5,430	-6.1%
4108	Life Insurance	132	132	173	260	220	-15.4%
4109	Health Insurance	59,040	51,768	70,646	120,530	103,890	-13.8%
4110	Other Insurance	315	315	413	690	580	-15.9%
4111	Workers Compensation	959	730	776	14,740	13,680	-7.2%
4112	Employee Assist. Prgm	50	52	70	110	90	-18.2%
4115	Unemploy. Insurance	106	158	779	590	490	-16.9%
4116	Employee Pension	54,782	44,145	63,336	78,440	69,910	-10.9%
Personnel Services Total		335,990	300,898	485,479	676,760	592,030	-12.5%
42 Supplies							
4201	Fuel	496	423	630	630	1,200	90.5%
4202	Minor Tools	-	-	100	100	200	100.0%
4203	Office Supplies	1,486	968	1,500	1,200	1,800	50.0%
4207	Clothing Supplies	245	223	660	660	780	18.2%
4208	Postage	112	49	150	150	150	0.0%
4209	Educational Supplies	-	-	100	100	100	0.0%
4211	Periodicals & Supple.	-	-	-	-	3,800	N/A
Supplies Total		2,339	1,663	3,140	2,840	8,030	182.7%
43 Maintenance & Repairs							
4301	Vehicle Repair	194	703	350	200	1,000	400.0%
4302	Office Equip. Repair	2,842	1,357	3,900	4,400	2,700	-38.6%
4304	Other Equip. Repair	-	-	502	170	510	200.0%
Maintenance & Repairs Total		3,036	2,060	4,752	4,770	4,210	-11.7%
44 Services							
4401	Telephone	1,768	2,582	3,200	3,200	5,180	61.9%
4402	Medical Exams	-	112	-	-	-	N/A
4403	Assoc. Dues/Subscript.	1,686	1,423	1,700	1,700	1,700	0.0%
4405	Travel & Training	2,139	3,523	2,650	5,300	6,580	24.2%
4415	Special Services	78	55	150	300	270	-10.0%
4416	Car Allowance	5,220	5,400	-	-	-	N/A
4417	Printing and Reprod.	78	194	150	150	150	0.0%
4418	Contractual Services	21,511	24,134	18,110	22,500	11,000	-51.1%
4419	Professional Services	-	150	150	150	300	100.0%
Services Total		32,480	37,573	26,110	33,300	25,180	-24.4%
45 Sundry Charges							
4501	Insurance Expense	2,402	2,315	2,006	2,550	2,550	0.0%
Sundry Charge Total		2,402	2,315	2,006	2,550	2,550	0.0%
46 Capital Outlay							
4601	Motor Vehicles	-	-	25,803	26,000	-	-100.0%
Capital Outlay Total		-	-	25,803	26,000	-	-100.0%
Total Engineering		\$ 376,247	\$ 344,509	547,290	\$ 746,220	\$ 632,000	-15.3%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FOR FISCAL 2026**

DEPARTMENT: Administration DIVISION: Engineering

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer Cartridges & Supplies, etc.; misc. items for new Engineer	\$ 1,800
4207	Clothing Supplies	Shirts, jackets, and boots	\$ 680
		Safety clothing for new engineer (Jacket, hard hat, and vest)	100
		Total	\$ 780
4209	Educational Supplies	AASHTO design manuals, etc.	\$ 100
4211	Periodicals & Supplement	Annual Subscription Renewal - Autodesk Infrastructure Design Suite Premium	\$ 2,600
		Annual Subscription Renewal - Autocad Lit	600
		Annual Adobe Pro Subscription	600
		Total	\$ 3,800
4301	Vehicle Repair	Preventative maintenance on three vehicles	\$ 1,000
4302	Office Equipment Repair & Maintenance	OCE Copier Scanner Maintenance - MACO	\$ 1,500
		Printer Maintenance	200
		Total	\$ 2,700
4304	Other Equipment Repair	GPS Subscription for Three Vehicle	\$ 510
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	\$ 100
		Other	170
		Total	\$ 270
4418	Contractual Services	Spraying of Borax Drive	\$ 4,000
		Summer Engineering Intern (8 Weeks)	7,000
		Total	\$ 11,000

**ADMINISTRATION
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 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3200	Bus Fares	\$ 20,429	\$ 23,964	19,500	\$ 21,000	\$ 21,000	0.0%
Total Service Fees		20,429	23,964	19,500	21,000	21,000	0.0%
37 Other Revenue							
3700	Interest Income	1,345	1,766	820	-	-	N/A
3730	Insurance Recovery	742	9,751	1,000	-	-	N/A
3753	Federal Grant	1,189,727	1,013,113	1,145,000	1,298,600	1,187,000	-8.6%
3754	State Grant	88,833	17,450	50,000	104,000	38,000	-63.5%
3851	Transfer from General	21,000	363,000	539,000	618,000	665,000	7.6%
3765	KY Fuel Tax Refund	3,292	6,443	6,200	4,400	6,000	36.4%
3799	Other	2	77	-	-	-	N/A
Total Other Revenue		1,304,941	1,411,600	1,742,020	2,025,000	1,896,000	-6.4%
TOTAL HART REVENUE		\$ 1,325,370	\$ 1,435,564	1,761,520	\$ 2,046,000	\$ 1,917,000	-6.3%

EXPENSE

Department 10 - Administration
Division 015 - Mass Transit

41 Personnel Services

4101	Salaries - Supervision	\$ 61,015	\$ 65,526	70,230	\$ 70,280	\$ 72,900	3.7%
4102	Salaries - Clerical	40,273	33,427	39,130	37,450	40,180	7.3%
4103	Salaries - Operational	394,514	436,298	481,700	538,490	551,580	2.4%
4104	Salaries - Overtime	26,183	42,469	39,490	52,800	54,010	2.3%
4105	Salaries - Other	9,072	108	-	-	-	N/A
4106	FICA	32,140	34,982	38,250	43,370	44,560	2.7%
4107	Medicare	7,517	8,181	8,946	10,150	10,430	2.8%
4108	Life Insurance	470	549	529	550	550	0.0%
4109	Health Insurance	188,674	178,621	186,133	261,150	227,320	-13.0%
4110	Other Insurance	1,151	1,291	1,205	1,500	1,500	0.0%
4111	Workers Compensation	9,361	7,397	6,360	43,590	44,610	2.3%
4112	Employee Assist. Prgm	206	236	224	240	240	0.0%
4115	Unemploy. Insurance	270	520	1,643	1,030	940	-8.7%
4116	Employee Pension	136,186	126,466	114,120	125,600	124,960	-0.5%
Personnel Services Total		907,032	936,071	987,960	1,186,200	1,173,780	-1.0%

**CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Division 015 - Mass Transit (continued)							
42 Supplies							
4201	Fuel	\$ 83,044	\$ 83,249	84,000	\$ 137,490	\$ 90,000	-34.5%
4202	Minor Tools	1,510	805	1,100	1,800	1,200	-33.3%
4203	Office Supplies	1,456	2,677	1,400	1,800	1,800	0.0%
4204	Cleaning Supplies	1,017	1,375	1,500	1,800	1,800	0.0%
4205	Medical & Drug Supply	16	-	25	50	50	0.0%
4207	Clothing Supplies	2,528	2,763	1,600	4,000	4,000	0.0%
4208	Postage	103	88	75	100	100	0.0%
4229	Miscell. Supplies	130	581	600	3,300	3,300	0.0%
Supplies Total		89,804	91,538	90,300	150,340	102,250	-32.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	28,740	45,805	34,600	50,000	50,000	0.0%
4302	Office Equip. Repair	4	5	56	200	200	0.0%
4304	Other Equip. Repair	-	-	-	2,000	-	-100.0%
4305	Heating / A.C. Repair	-	-	-	500	500	0.0%
4306	Building Repair & Maint	3,479	30,157	9,000	5,000	5,000	0.0%
4308	Machines Tools Repair	-	910	-	1,200	1,200	0.0%
4309	Radios Repair	70	555	120	500	500	0.0%
4312	Walks Drives Fences	-	-	240	100	250	150.0%
Maintenance & Repairs Total		32,293	77,432	44,016	59,500	57,650	-3.1%
44 Services							
4401	Telephone	3,431	4,935	4,040	3,600	4,100	13.9%
4402	Medical Exams	1,157	1,607	85	1,400	1,400	0.0%
4403	Assoc. Dues/Subscript.	850	41	850	850	900	5.9%
4405	Travel & Training	5,207	6,086	3,000	13,250	13,250	0.0%
4408	Legal Advertising	350	-	-	-	-	N/A
4409	Electric-Purchased	7,734	8,946	10,099	8,500	9,500	11.8%
4410	Natural Gas-Purchased	5,484	4,027	3,000	4,000	4,500	12.5%
4411	Other Utilities	2,047	2,009	2,195	2,300	2,300	0.0%
4414	Clothing / Cleaning	750	1,575	1,800	1,950	2,100	7.7%
4415	Special Services	369	361	378	400	400	0.0%
4417	Printing and Reprod.	752	534	1,890	450	500	11.1%
4418	Contractual Services	12,395	11,812	7,800	18,000	20,000	11.1%
4444	Admin. / Account. Serv.	153,000	162,000	182,000	182,000	181,000	-0.5%
4522	Audit Expense	967	1,012	1,220	1,020	1,370	34.3%
Services Total		194,493	204,945	218,357	237,720	241,320	1.5%
45 Sundry Charges							
4501	Insurance Expense	19,514	13,393	17,710	14,740	17,800	20.8%
4555	Planning Grant	17,983	18,531	19,085	12,500	19,200	53.6%
Sundry Charges Total		37,497	31,924	36,795	27,240	37,000	35.8%

**CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Division 015 - Mass Transit (continued)							
46 Capital Outlay							
4601	Motor Vehicles	\$ -	\$ -	384,092	\$ 385,000	\$ 305,000	-20.8%
Capital Outlay Total		-	-	384,092	385,000	305,000	-20.8%
HART EXPENSE TOTAL		\$ 1,261,119	\$ 1,341,910	1,761,520	\$ 2,046,000	\$ 1,917,000	-6.3%
HART NET		\$ 64,251	\$ 93,654	-	\$ -	\$ -	-

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Administration DIVISION: HART

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Miscellaneous tools and special wrenches	\$ 1,200
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	450
		Total	\$ 1,800
4205	Medical Supplies	Gloves, band-aids, eye wash	\$ 50
4207	Clothing Supplies	Uniform replacement (14 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 lines	3,800
		Miscellaneous parts	3,500
		Total	\$ 50,000
4302	Office Equipment Repair	Miscellaneous	\$ 200
4306	Building Repair and Maint.	General maintenance and upkeep of building and shelters	\$ 5,000
4308	Machine Tool Repair	Miscellaneous	\$ 1,200

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

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	\$ 250
4403	Association Dues and Subscription	C.T.A.A.	\$ 500
		C.T.A.A.	350
		Sam's	50
		Total	\$ 900
4414	Clothing/Cleaning	Cleaning allowance for 14 employees	\$ 2,100
4415	Special Services	Other	\$ 400
4417	Printing and Reproduction	Transfer, tokens, and paratransit cards	\$ 500
4418	Contractual Services	Software Maintenance	\$ 5,700
		Pest Control Services	1,600
		Diagnostic Tool Update	1,100
		Floor Mat Services	1,000
		Septic Service	620
		Security Cameras	1,000
		Generator Maintenance Plan	700
		Lift Inspection	630
		Fire Protection	200
		Fire Ext. Co.	450
		Angeltrax Licensing	7,000
		Total	\$ 20,000

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Administration

DIVISION: Mass Transit

TOTAL COST: \$ 305,000

ACCOUNT DESCRIPTION: Motor Vehicles

ACCOUNT NUMBER: 56.10.015.4601

DESCRIPTION OF ITEM OR PROJECT:

replace 2 fixed route buses that have exhausted their useful life in the standards provided by FTA

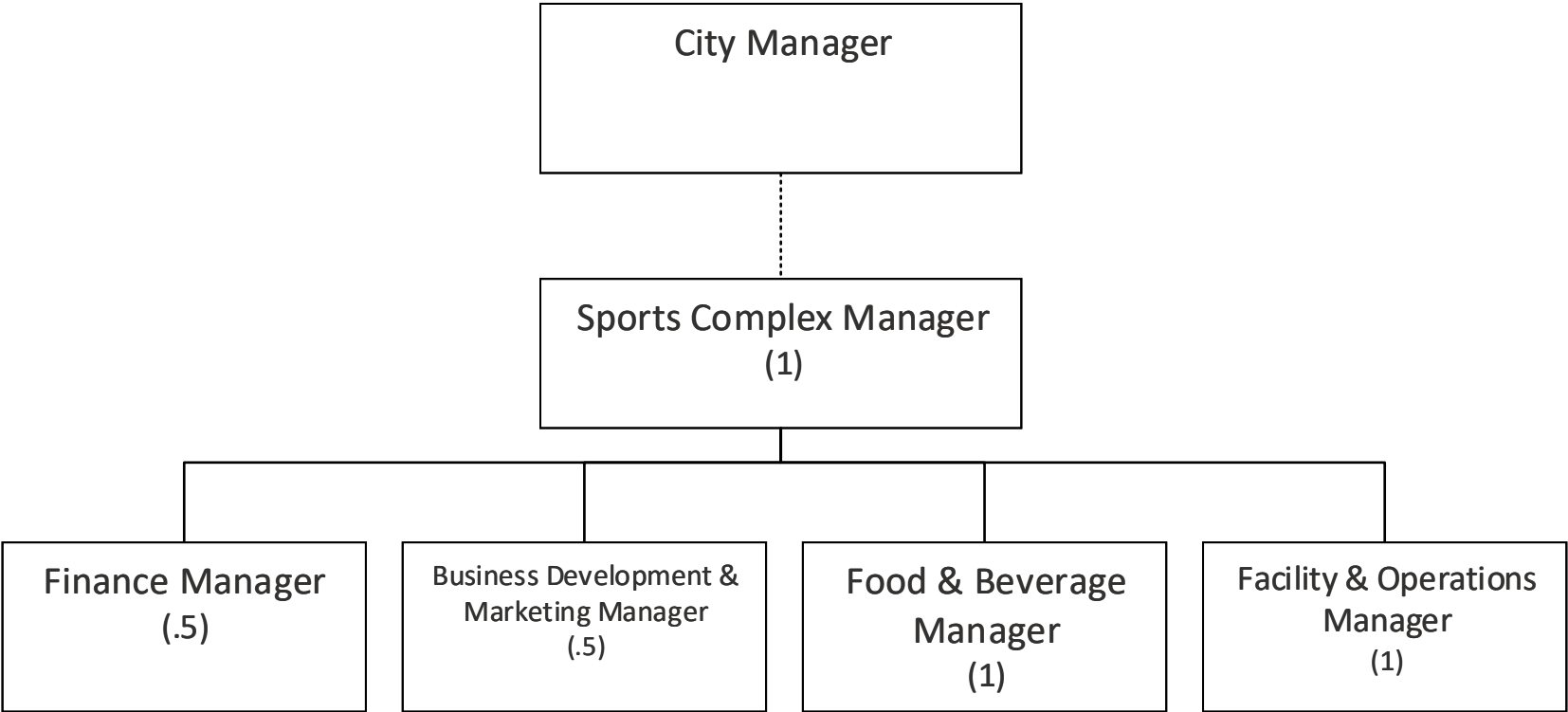
PROJECT JUSTIFICATION:

keep fleet in good standing, meeting FTA requirements

IMPACT ON OPERATING BUDGET:

After initial purchases, just future maintenance.

**SPORTS
COMPLEX**



The Sports Complex Division is responsible for the operation, management and maintenance of all aspects of the Deaconess Henderson SportsPlex. This includes, but is not limited to budgeting, programming, marketing, personnel, concessions, etc.

The goals for the division include:

- 1. Meet local recreational needs.
- 2. Maximize potential revenue to offset operating costs.
- 3. Maximize the economic impact in the community.

* As Fiscal Year 2026 is the first full year the Sports Complex will be operational and in use, performance measures/metrics will be decided on throughout the year with our third party operator to support our goals above. A few suggestions over the next year: Number of Community Events Hosted, Economic Impact on Free Play/Use of Complex, Facility Utilization Rate.

**CITY OF HENDERSON, KY
SPORTS COMPLEX FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3212	Facility Service Fee	\$ -	\$ -	\$ -	\$ -	\$ 209,000	N/A
Service Fees Total		-	-	-	-	209,000	N/A
35 Rents & Concessions Fees							
3521	Concessions	-	-	-	-	540,000	N/A
Rents & Concession Total		-	-	-	-	540,000	N/A
37 Other Revenue							
3799	Other	-	-	-	-	80,000	N/A
Other Revenue Total		-	-	-	-	80,000	N/A
38 Transfer Miscellaneous							
3851	Transfer from General	-	-	489,000	489,000	292,000	-40.3%
Transfers Miscellaneous Total		-	-	489,000	489,000	292,000	-40.3%
SPORTS COMPLEX REVENUE TOTAL		\$ -	\$ -	\$ 489,000	\$ 489,000	\$ 1,121,000	129.2%

**CITY OF HENDERSON, KY
SPORTS COMPLEX FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
EXPENSE							
Department 60 - Sports Complex							
Division 10 - Administration							
41 Personnel Services							
4101	Salaries - Supervision	\$ -	\$ -	\$ 1,640	\$ 86,280	\$ 266,000	208.3%
4103	Salaries - Operational	-	-	-	-	78,570	N/A
4106	FICA	-	-	100	5,340	21,360	300.0%
4107	Medicare	-	-	23	1,250	5,000	300.0%
4108	Life Insurance	-	-	10	50	-	-100.0%
4109	Health Insurance	-	-	1,500	20,090	40,630	102.2%
4110	Other Insurance	-	-	10	120	-	-100.0%
4111	Workers Compensation	-	-	-	2,710	3,860	42.4%
4112	Employee Assist. Prgm	-	-	-	20	-	-100.0%
4115	Unemploy. Insurance	-	-	-	130	8,100	6130.8%
4116	Employee Pension	-	-	380	16,960	9,610	-43.3%
4120	Other Services	-	-	-	-	220	N/A
Personnel Services Total		-	-	3,663	132,950	433,350	225.9%
42 Supplies							
4201	Fuel	-	-	970	7,000	1,800	-74.3%
4202	Minor Tools	-	-	2,050	2,000	3,750	87.5%
4203	Office Supplies	-	-	220	2,500	2,520	0.8%
4204	Cleaning Supplies	-	-	210	1,500	12,000	700.0%
4205	Medical & Drug Supply	-	-	-	1,000	2,500	150.0%
4206	Botanical Supplies	-	-	-	5,000	3,000	-40.0%
4208	Postage	-	-	-	50	-	-100.0%
4214	Chemical Supplies	-	-	-	14,000	-	-100.0%
4221	Athletic Supplies	-	-	45,050	3,000	3,000	0.0%
4222	Concession Supplies	-	-	35,000	-	141,750	N/A
4234	Advertising Supplies	-	-	-	-	47,400	N/A
Supplies Total		-	-	83,500	36,050	217,720	503.9%
43 Maintenance & Repairs							
4301	Vehicle Repair	-	-	504	2,000	-	-100.0%
4304	Other Equipment Repair	-	-	20,791	6,000	6,000	0.0%
4306	Building Repair & Maint.	-	-	1,592	3,500	4,900	40.0%
4307	Other Structures Repair	-	-	-	2,000	15,000	650.0%
4312	Walks Drives Fences	-	-	-	2,500	-	-100.0%
4313	Recreational Equipment	-	-	-	5,000	-	-100.0%
Maintenance & Repairs Total		-	-	22,887	21,000	25,900	23.3%
44 Services							
4401	Telephone	-	-	50	3,600	4,800	33.3%
4403	Assoc. Dues/Subscript.	-	-	-	2,000	4,000	100.0%
4405	Travel & Training	-	-	-	3,000	4,000	33.3%
4409	Electric-purchased	-	-	9,159	108,000	60,000	-44.4%
4414	Clothing / Cleaning	-	-	-	700	1,200	71.4%
4415	Special Services	-	-	9,940	200	-	-100.0%
4417	Printing and Reprod.	-	-	120	2,000	-	-100.0%
4418	Contractual Services	-	-	-	30,000	18,600	-38.0%
4419	Professional Services	-	-	254,857	20,000	236,500	1082.5%
4424	Equipment Rental	-	-	-	500	6,000	1100.0%
4433	Facility Service Fees	-	-	2,000	-	28,960	N/A
4440	Web Services	-	-	2,675	9,000	18,100	101.1%
4443	Credit Card Fees	-	-	5,000	-	21,870	N/A
Services Total		-	-	283,801	179,000	404,030	125.7%

**CITY OF HENDERSON, KY
SPORTS COMPLEX FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Division 10 - Administration (continued)							
45 Sundry Charges							
4501	Insurance Expense	\$ -	\$ -	\$ 11,220	\$ 15,000	\$ 40,000	166.7%
Sundry Charges Total		-	-	11,220	15,000	40,000	166.7%
46 Capital Outlay							
4603	Office Equipment	-	-	-	5,000	-	-100.0%
4605	Machinery & Tools	-	-	83,929	100,000	-	-100.0%
Capital Outlay Total		-	-	83,929	105,000	-	-100.0%
Total Sports Complex		\$ -	\$ -	\$ 489,000	\$ 489,000	\$ 1,121,000	129.2%
SPORTS COMPLEX NET		\$ -	\$ -	\$ -	\$ -	\$ -	

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Sports Complex

DIVISION: Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Hand tools & power tools (shovel, rake, drill, etc.)	\$ 3,750
4203	Office Supplies	Paper, pens, copies, etc.	\$ 2,520
4204	Cleaning Supplies	Mops, rags, buckets, cleaning chemicals etc./Janitorial Expnese	
		Toilet Paper, paper towels, kitchen chemicals	\$ 12,000
4205	Medical & Drug Supplies	First-Aid, Band-Aids, ice packs, etc.	\$ 2,500
4206	Botanical Supplies	Grass seed, fertilizer	\$ 3,000
4221	Athletic Supplies	Paint for field striping, misc supplies like balls, cones, etc.	\$ 3,000
4222	Concession Supplies	Food, Beverages, Paper supplies	\$ 141,750
4234	Advertising Supplies	Sponsorship COGS	\$ 24,000
		Promotional materials, Office Printing & Equipment,	
		Marketing assets: banners, signage, etc. & Advertising	23,400
		Total	\$ 47,400
4304	Other Equipment Repair	Misc Kitchen items that may need work or items that need replaced	
		possible fryers, fridge, freezer, etc	\$ 6,000
4306	Building Repair & Maintenance	Bldg Operations Maintenance needed	\$ 2,400
		Safety inspections & alarm expense	2,500
		Total	\$ 4,900
4307	Other Structures Repair	Preventative Mtnic Items, Hardware and Supplies	\$ 15,000

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Sports Complex

DIVISION: Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4401	Telephone	\$100 Phone allowance per month for 4 Management Staff	\$ 4,800
4403	Assoc. Dues / Subscrip.	Annual dues for related professional associations Chamber, Sports ETA,	\$ 4,000
4418	Contractual Services	POS (point of sale) fees	\$ 9,600
		Pest control services	6,000
		Marketing and tournament solicitation services	3,000
		Total	\$ 18,600
4419	Professional Services	Management Company Fee (\$17,000 a month)	\$ 204,000
		Management Company Travel	10,000
		Sponsorship Fees - SFC portion of sponsorship deals	22,500
		Total	\$ 236,500
4440	Web Services	Free public Wi-Fi	\$ 9,600
		New sports complex website	8,500
		Total	\$ 18,100
4443	Credit Card Fees	Merchant Processing Fees	\$ 21,870

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 10 - Administration							
Division 455 - Sports Complex							
41 Personnel Services							
4101	Salaries - Supervision	\$ -	\$ 77,924	-	\$ -	\$ -	N/A
4103	Salaries - Operational	-	-	-	-	-	N/A
4106	FICA	-	4,770	-	-	-	N/A
4107	Medicare	-	1,116	-	-	-	N/A
4108	Life Insurance	-	44	-	-	-	N/A
4109	Health Insurance	-	17,067	-	-	-	N/A
4110	Other Insurance	-	105	-	-	-	N/A
4111	Workers Compensation	-	-	-	-	-	N/A
4112	Employee Assist. Prgm	-	17	-	-	-	N/A
4115	Unemploy. Insurance	-	74	-	-	-	N/A
4116	Employee Pension	-	18,188	-	-	-	N/A
Personnel Services Total		-	119,305	-	-	-	N/A
42 Supplies							
4201	Fuel	-	1,156	-	-	-	N/A
4202	Minor Tools	-	29,036	-	-	-	N/A
4203	Office Supplies	-	-	-	-	-	N/A
4204	Cleaning Supplies	-	-	-	-	-	N/A
4205	Medical & Drug Supply	-	5,809	-	-	-	N/A
4206	Botanical Supplies	-	-	-	-	-	N/A
4207	Clothing Supplies	-	150	-	-	-	N/A
4208	Postage	-	-	-	-	-	N/A
4214	Chemical Supplies	-	-	-	-	-	N/A
4221	Athletic Supplies	-	-	-	-	-	N/A
Supplies Total		-	36,151	-	-	-	N/A
43 Maintenance & Repairs							
4301	Vehicle Repair	-	620	-	-	-	N/A
4304	Other Equipment Repair	-	2,296	-	-	-	N/A
4306	Building Repair & Maint.	-	-	-	-	-	N/A
4307	Other Structures Repair	-	-	-	-	-	N/A
4312	Walks Drives Fences	-	-	-	-	-	N/A
4313	Recreational Equipment	-	-	-	-	-	N/A
Maintenance & Repairs Total		-	2,916	-	-	-	N/A
44 Services							
4401	Telephone	-	350	-	-	-	N/A
4403	Assoc. Dues/Subscript.	-	-	-	-	-	N/A
4405	Travel & Training	-	35	-	-	-	N/A
4409	Electric-purchased	-	630	-	-	-	N/A
4414	Clothing / Cleaning	-	-	-	-	-	N/A
4415	Special Services	-	28	-	-	-	N/A
4417	Printing and Reprod.	-	-	-	-	-	N/A
4418	Contractual Services	-	79,200	-	-	-	N/A
4419	Professional Services	-	-	-	-	-	N/A
4424	Equipment Rental	-	-	-	-	-	N/A
4440	Web Services	-	-	-	-	-	N/A
Services Total		-	80,243	-	-	-	N/A

* During Fiscal Year 2024, the sports complex was not a separate special revenue fund. As such, we have this to show the historical information from that year.

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Division 455 - Sports Complex (continued)							
45 Sundry Charges							
4501	Insurance Expense	\$ -	\$ 4,200	-	\$ -	\$ -	N/A
Sundry Charge Total		-	4,200	-	-	-	N/A
46 Capital Outlay							
4605	Machinery & Tools	-	84,718	-	-	-	N/A
Capital Outlay Total		-	84,718	-	-	-	N/A
Total Sports Complex		\$ -	\$ 327,533	-	\$ -	\$ -	N/A

* During Fiscal Year 2024, the sports complex was not a separate special revenue fund. As such, we have this to show the historical information from that year.

Other Administrative Funds



**CITY OF HENDERSON, KY
CONSTRUCTION FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3620	Sale of Land	\$ -	\$ -	\$ 1,917,730	\$ -	\$ -	N/A
3700	Interest Income	679,776	1,329,706	1,000,000	-	400,000	N/A
3753	Federal Grant	3,345,444	698,217	3,016,000	3,524,000	-	-100.0%
3754	State Grant	972,034	-	-	-	-	N/A
3764	County Contribution	1,000,000	1,053,998	-	-	-	N/A
3777	Bond or Loan Proceeds	30,105,000	14,215,693	12,740,458	10,483,000	-	-100.0%
3797	HWU Contributions	1,229,977	713,482	-	-	-	N/A
Other Revenue Total		37,332,231	18,011,096	18,674,188	14,007,000	400,000	-97.1%
38 Transfer							
3851	Transfer from General	529,000	815,000	1,212,000	1,212,000	874,000	-27.9%
Transfer Total		529,000	815,000	1,212,000	1,212,000	874,000	-27.9%
TOTAL		\$37,861,231	\$18,826,096	\$ 19,886,188	\$ 15,219,000	\$ 1,274,000	-91.6%
EXPENSE							
45 Sundry Charge							
4442	Trust Fees	\$ -	\$ 84,958	\$ 40,000	\$ -	\$ 50,000	N/A
4507	Bond Issuance Cost	531,664	244,694	246,919	300,000	-	-100.0%
4512	Distribution to HWU	4,135,436	102,524	-	-	-	N/A
4551	Distribution to HMPL	-	312,342	-	-	-	N/A
Sundry Charge Total		4,667,100	744,518	286,919	300,000	50,000	-83.3%
46 Capital Outlay							
4612	Green Riv. Rd Sidewalk	17,025	2,400	2,000	406,000	94,000	-76.8%
4612	Wathen Lane	296,979	846,190	4,787,000	3,930,000	-	-100.0%
4612	Loop Road	-	-	-	200,000	200,000	0.0%
4612	Pratt/425	1,970,048	-	-	-	-	N/A
4612	Barret Blvd.	785,772	297,156	-	-	530,000	N/A

**CITY OF HENDERSON, KY
CONSTRUCTION FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
46 Capital Outlay (continued)							
4617	Fire Station	337,855	320,345	500,000	8,868,000	9,500,000	7.1%
4617	Park Shelter	-	-	-	495,000	-	-100.0%
4626	Land Acquisition	-	1,426,440	-	-	-	N/A
4629	Sports Complex	3,167,460	11,113,715	3,540,000	1,020,000	400,000	-60.8%
Capital Outlay Total		6,575,139	14,006,246	8,829,000	14,919,000	10,724,000	-28.1%
47 Transfers - Construction Fund (continued)							
4703	Transfer to General	587,228	15,826	-	-	-	N/A
4725	Transfer to Bond Fund	3,377,500	4,672,500	4,840,000	4,840,000	4,990,000	3.1%
Transfers Total		3,964,728	4,688,326	4,840,000	4,840,000	4,990,000	3.1%
CONSTRUCTION EXPENSE TOTAL		\$15,206,967	\$19,439,090	\$ 13,955,919	\$ 20,059,000	\$ 15,764,000	-21.4%
CONSTRUCTION NET		\$22,654,264	\$ (612,994)	\$ 5,930,269	\$ (4,840,000)	\$(14,490,000)	

2025 Projection: Construction Capital Outlay - Source Funding By Project

Account Number	Project	Federal Grants	State Grants	Bond or Loan Proceeds	General Fund	Total
4612	Green Riv. Rd Sidewalk	-	-	-	2,000	2,000
4612	Wathen Lane	3,016,000	-	-	1,771,000	4,787,000
4612	Loop Road	-	-	-	-	-
4617	Fire Station	-	-	500,000	-	500,000
4617	Park Shelter	-	-	-	-	-
4629	Sports Complex	-	-	3,540,000	-	3,540,000
Total		3,016,000	-	4,040,000	1,773,000	8,829,000

2026 Budget: Construction Capital Outlay - Source Funding By Project

Account Number	Project	Federal Grants	State Grants	Bond or Loan Proceeds	General Fund	Total
4612	Green Riv. Rd Sidewalk	-	-	-	94,000	94,000
4612	Wathen Lane	-	-	-	-	-
4612	Loop Road	-	-	-	200,000	200,000
4612	Barret Blvd.	-	-	-	530,000	530,000
4617	Fire Station	-	-	9,500,000	-	9,500,000
4617	Park Shelter	-	-	-	-	-
4629	Sports Complex	-	-	400,000	-	400,000
Total		-	-	9,900,000	824,000	10,724,000

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2025**

DEPARTMENT: Administration

DIVISION: Construction **TOTAL COST:** \$ 94,000

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

DESCRIPTION OF ITEM OR PROJECT:

Using a state TAP grant, sidewalks will be added to Green River Road in the Bend Gate school area. State funds will pay for 80% of this project with the General Fund paying the balance.

PROJECT JUSTIFICATION:

Pedestrian safety and added connectivity between neighborhoods.

IMPACT ON OPERATING BUDGET:

Negligible maintenance and operating expenses.

DIVISION: Construction **TOTAL COST:** \$ 200,000

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

DESCRIPTION OF ITEM OR PROJECT:

Planning costs for the Loop Road for the new highway and area development.

PROJECT JUSTIFICATION:

Connectivity and alternative routes between new highways, neighborhoods, and other developments.

IMPACT ON OPERATING BUDGET:

Future maintenance on the road when needed.

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2025**

DEPARTMENT: Administration

DIVISION: Construction **TOTAL COST:** \$ 530,000

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

DESCRIPTION OF ITEM OR PROJECT:

Costs to get the property and streets ready for future area development.

PROJECT JUSTIFICATION:

As the economy continues to grow in Henderson, more developers are interested in land owned by the city for future development. This would get the area in ready to sell shape for potential buyers

IMPACT ON OPERATING BUDGET:

None after initial costs.

DIVISION: Construction **TOTAL COST:** \$ 400,000

ACCOUNT DESCRIPTION: Sports Complex **ACCOUNT NUMBER:** 51.90.298.4629

DESCRIPTION OF ITEM OR PROJECT:

Construction costs on the new sports complex that is located off Airline Road / Highway 812.

PROJECT JUSTIFICATION:

Project is already substantially completed. This is overflow costs for the remaining items relating to sports complex.

IMPACT ON OPERATING BUDGET:

Maintenance and upkeep of the facility.

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2025**

DEPARTMENT: Administration

DIVISION: Construction

TOTAL COST: \$ 9,500,000

ACCOUNT DESCRIPTION: Buildings

ACCOUNT NUMBER: 51.90.298.4617

DESCRIPTION OF ITEM OR PROJECT:

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

PROJECT JUSTIFICATION:

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

IMPACT ON OPERATING BUDGET:

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



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CITY OF HENDERSON, KY
COMMUNITY DEVELOPMENT BLOCK GRANT FUND BUDGET
FOR FISCAL 2026

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3760	CDBG Revenue	\$ 217,200	\$ 110,219	\$ 204,000	\$ 823,000	\$ 826,000	0.4%
Other Revenue Total		217,200	110,219	204,000	823,000	826,000	0.4%
CDBG REVENUE TOTAL		<u>\$ 217,200</u>	<u>\$ 110,219</u>	<u>\$ 204,000</u>	<u>\$ 823,000</u>	<u>\$ 826,000</u>	<u>0.4%</u>
EXPENSE							
Department 10 - Administration							
Division 017 - Community Development							
48 Community Development							
4830	Relocation	\$ 2,316	\$ -	\$ -	\$ 3,000	\$ 3,000	0.0%
4840	Rehabilitation -CDBG	98,506	21,135	1,500	611,500	522,500	-14.6%
4860	Grant Administration	50,567	50,048	50,000	50,000	50,000	0.0%
4890	Public Facilities	22,212	-	-	-	-	N/A
4890	Sidewalks	-	-	115,000	115,000	207,000	80.0%
4894	Public Services	37,925	37,536	37,500	37,500	37,500	0.0%
4894	COVID Assistance	5,674	1,500	-	6,000	6,000	0.0%
Community Development Total		217,200	110,219	204,000	823,000	826,000	0.4%
CDBG EXPENSE TOTAL		<u>\$ 217,200</u>	<u>\$ 110,219</u>	<u>\$ 204,000</u>	<u>\$ 823,000</u>	<u>\$ 826,000</u>	<u>0.4%</u>
CDBG NET		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

CITY OF HENDERSON, KY
HEALTH INSURANCE FUND BUDGET
FOR FISCAL 2026

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 17,438	\$ 28,793	\$ 22,000	\$ 2,610	\$ 15,000	474.7%
3778	Premiums - 911	224,930	233,944	240,966	321,410	248,000	-22.8%
3780	Premiums - Sports Complex	-	-	-	20,090	-	-100.0%
3781	Premiums - Water	1,334,055	1,296,783	1,327,369	1,747,660	1,486,000	-15.0%
3782	Premiums - Power Light	849,130	910,397	990,857	1,004,400	1,073,000	6.8%
3784	Premiums - Sanitation	249,613	257,199	275,723	311,370	310,000	-0.4%
3785	Premiums - Cemetery	59,860	49,146	18,856	80,360	21,000	-73.9%
3786	Premiums - General	3,709,449	3,536,733	3,734,097	4,642,100	4,272,000	-8.0%
3787	Premiums - Gas	426,358	368,364	418,575	502,210	475,000	-5.4%
3788	Premiums - HART	182,915	175,006	191,986	261,150	206,000	-21.1%
3789	Premiums - PWI	187,118	185,912	190,769	215,950	227,000	5.1%
3795	Employee Contribution	521,895	448,392	446,337	533,000	500,000	-6.2%
Other Revenue Total		7,762,761	7,490,669	7,857,534	9,642,310	8,833,000	-8.4%
HEALTH INS. TOTAL REVENUE		\$ 7,762,761	\$ 7,490,669	\$ 7,857,534	\$ 9,642,310	\$ 8,833,000	-8.4%
EXPENSE							
Insurance Expense							
4545	Plan Administration	\$ 961,394	\$ 929,526	\$ 994,336	\$ 1,000,000	\$ 1,030,000	3.0%
4547	Health Clinic	244,089	237,102	240,039	240,000	245,000	2.1%
4501	Claims Expense	6,583,297	5,408,841	7,476,659	7,150,000	7,400,000	3.5%
Insurance Total		7,788,780	6,575,469	8,711,034	8,390,000	8,675,000	3.4%
47 Transfers							
4704	Transfers to HRA	200,000	120,000	85,000	180,000	140,000	-22.2%
Transfers Total		200,000	120,000	85,000	180,000	140,000	-22.2%
HEALTH INS. EXPENSE TOTAL		\$ 7,988,780	\$ 6,695,469	\$ 8,796,034	\$ 8,570,000	\$ 8,815,000	2.9%
HEALTH INSURANCE NET		\$ (226,019)	\$ 795,200	\$ (938,500)	\$ 1,072,310	\$ 18,000	

CITY OF HENDERSON, KY
HEALTH REIMBURSEMENT ARRANGEMENT FUND BUDGET
FOR FISCAL 2026

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 642	\$ 617	\$ 471	\$ -	\$ -	N/A
Other Revenue Total		642	617	471	-	-	N/A
38 Transfer							
3855	Transfer from Health Ins.	200,000	120,000	85,000	180,000	140,000	-22.2%
Transfer Total		200,000	120,000	85,000	180,000	140,000	-22.2%
HRA REVENUE TOTAL		\$ 200,642	\$ 120,617	\$ 85,471	\$ 180,000	\$ 140,000	-22.2%
EXPENSE							
Department 90 - Non-Departmental							
45 Sundry Charges							
4546	HRA Claims	\$ 202,149	\$ 123,211	\$ 87,200	\$ 180,000	\$ 140,000	-22.2%
Sundry Charges Total		202,149	123,211	87,200	180,000	140,000	-22.2%
HRA EXPENSE TOTAL		\$ 202,149	\$ 123,211	\$ 87,200	\$ 180,000	\$ 140,000	-22.2%
HRA NET		(1,507)	(2,594)	(1,729)	-	-	

CITY OF HENDERSON, KY
CIVIL SERVICE PENSION FUND BUDGET
FOR FISCAL 2026

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 26	\$ 12	\$ 7	\$ -	\$ -	N/A
3717	Contribution Employee	2,670	2,886	2,980	3,000	3,000	0.0%
3723	City Matching	2,670	2,886	2,980	3,000	3,000	0.0%
Other Revenue Total		5,366	5,784	5,967	6,000	6,000	0.0%
38 Transfer Miscellaneous							
3851	Transfer from General	69,000	66,000	69,000	74,000	74,000	0.0%
Transfers Miscellaneous Total		69,000	66,000	69,000	74,000	74,000	0.0%
CIVIL SERVICE REVENUE TOTAL		\$ 74,366	\$ 71,784	\$ 74,967	\$ 80,000	\$ 80,000	0.0%
EXPENSE							
Services							
4419	Professional Services	\$ 3,393	\$ -	\$ -	\$ -	\$ -	N/A
Services Total		3,393	-	-	-	-	N/A
45 Sundry Charge							
4538	Pension Benefits	63,288	65,934	68,007	68,800	70,800	2.9%
4540	Funeral Expense	-	-	-	300	200	-33.3%
4543	Health Insurance Benefit	5,502	5,700	6,100	10,900	9,000	-17.4%
Sundry Charge Total		68,790	71,634	74,107	80,000	80,000	0.0%
CIVIL SERVICE EXPENSE TOTAL		\$ 72,183	\$ 71,634	\$ 74,107	\$ 80,000	\$ 80,000	0.0%
CIVIL SERVICE NET		\$ 2,183	\$ 150	\$ 860	\$ -	\$ -	

CITY OF HENDERSON, KY
POLICE & FIRE PENSION FUND BUDGET
FOR FISCAL 2026

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 33	\$ 10	\$ 10	\$ -	\$ -	N/A
3724	Tax Revenue	-	-	-	-	-	N/A
Other Revenue Total		33	10	10	-	-	N/A
38 Transfer Miscellaneous							
3851	Transfer from General	308,000	311,000	309,000	342,000	316,000	-7.6%
Transfers Miscellaneous Total		308,000	311,000	309,000	342,000	316,000	-7.6%
POLICE & FIRE REVENUE TOTAL		<u>\$ 308,033</u>	<u>\$ 311,010</u>	<u>\$ 309,010</u>	<u>\$ 342,000</u>	<u>\$ 316,000</u>	<u>-7.6%</u>
EXPENSE							
Services							
4419	Professional Services	\$ 3,816	\$ -	\$ -	\$ -	\$ -	N/A
Services Total		3,816	-	-	-	-	N/A
45 Sundry Charge							
4538	Pension Benefits	278,204	289,550	284,800	299,000	280,000	-6.4%
4540	Funeral Expense	-	-	200	500	500	0.0%
4543	Health Insurance Benefit	24,670	22,481	24,010	42,500	35,500	-16.5%
Sundry Charge Total		302,874	312,031	309,010	342,000	316,000	-7.6%
POLICE & FIRE EXPENSE TOTAL		<u>\$ 306,690</u>	<u>\$ 312,031</u>	<u>\$ 309,010</u>	<u>\$ 342,000</u>	<u>\$ 316,000</u>	<u>-7.6%</u>
POLICE & FIRE NET		<u>\$ 1,343</u>	<u>\$ (1,021)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

CITY OF HENDERSON, KY
TOURISM COMMISSION FUND BUDGET
FOR FISCAL 2026

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 53	\$ 74	\$ 74	\$ -	\$ -	N/A
3140	Transient Room Tax	261,766	239,844	230,000	350,000	350,000	0.0%
Other Revenue Total		261,819	239,918	230,074	350,000	350,000	0.0%
TOURISM REVENUE TOTAL		<u>\$ 261,819</u>	<u>\$ 239,918</u>	<u>\$ 230,074</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>0.0%</u>
EXPENSE							
47 Transfers							
4514	Transfer to Tourism	\$ 229,378	\$ 241,366	\$ 230,074	\$ 350,000	\$ 350,000	0.0%
Total Transfers		229,378	241,366	230,074	350,000	350,000	0.0%
TOURISM EXPENSE TOTAL		<u>\$ 229,378</u>	<u>\$ 241,366</u>	<u>\$ 230,074</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>0.0%</u>
TOURISM NET		<u>\$ 32,441</u>	<u>\$ (1,448)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**CITY OF HENDERSON, KY
BOND FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 4,612	\$ 2,110	\$ 4,293	\$ 300	\$ 750	150.0%
3794	HMPL Contributions	594,583	1,302,850	1,226,875	1,226,900	1,147,600	-6.5%
3797	HWU Contribution	1,250,816	1,011,788	932,553	932,800	849,650	-8.9%
Other Revenue Total		1,850,011	2,316,748	2,163,721	2,160,000	1,998,000	-7.5%
38 Transfer							
3851	Transfer from General	1,066,000	1,431,000	2,443,000	2,146,000	3,068,000	43.0%
3852	Transfer from Gas	181,770	181,138	181,138	182,000	159,000	-12.6%
3860	Transfer from Constr.	3,377,500	4,672,500	4,840,000	4,840,000	4,990,000	3.1%
3862	Transfer from Sanitation	98,873	98,530	98,530	99,000	87,000	-12.1%
Transfer Total		4,724,143	6,383,168	7,562,668	7,267,000	8,304,000	14.3%
BOND FUND REVENUE TOTAL		\$ 6,574,154	\$ 8,699,916	\$ 9,726,389	\$ 9,427,000	\$10,302,000	9.3%
EXPENSE							
45 Interest							
4502	Interest Series 2013	\$ 136,174	\$ 126,575	\$ 116,775	\$ 116,800	\$ 106,500	-8.8%
4502	Interest Series 2014	164,875	157,006	147,975	148,000	138,300	-6.6%
4502	Interest Series 2015A	171,083	164,032	156,832	156,900	149,300	-4.8%
4502	Interest Series 2015B	15,019	11,669	8,109	8,200	4,000	-51.2%
4502	Interest Series 2015C	23,475	21,025	18,369	18,400	15,500	-15.8%
4502	Interest Series 2016A	35,725	34,125	32,525	32,600	31,000	-4.9%
4502	Interest Series 2016B	100,400	89,900	79,200	79,200	68,300	-13.8%
4502	Interest Series 2017A	76,050	72,000	67,800	67,800	63,500	-6.3%
4502	Interest Series 2017B	35,400	28,050	20,400	20,400	12,500	-38.7%
4502	Interest Series 2017C	29,550	23,850	18,150	18,200	12,200	-33.0%
4502	Interest Series 2020A	171,975	159,975	147,600	147,600	134,900	-8.6%
4502	Interest Series 2021A	148,813	132,975	116,525	116,600	99,500	-14.7%
4502	Interest Series 2021B	528,000	506,250	483,375	483,400	459,400	-5.0%
4502	Interest Series 2022A	271,360	364,600	351,400	351,400	337,600	-3.9%
4502	Interest Series 2023A	335,895	796,600	743,500	743,500	688,200	-7.4%
4502	Interest Series 2023B	-	369,823	672,625	672,700	651,800	-3.1%
4502	Interest Series 2024A	-	-	299,330	-	513,600	N/A
Interest Total		2,243,794	3,058,455	3,480,490	3,181,700	3,486,100	9.6%

CITY OF HENDERSON, KY
BOND FUND BUDGET
FOR FISCAL 2026

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Bond Fund (continued)							
45 Principal							
4586	Bonds Series 2013	475,000	485,000	495,000	495,000	505,000	2.0%
4587	Bonds Series 2014	365,000	375,000	385,000	385,000	390,000	1.3%
4588	Bonds Series 2015A	350,000	355,000	365,000	365,000	370,000	1.4%
4588	Bonds Series 2015B	165,000	170,000	175,000	175,000	180,000	2.9%
4588	Bonds Series 2015C	120,000	125,000	125,000	125,000	130,000	4.0%
4589	Bonds Series 2016A	80,000	80,000	80,000	80,000	80,000	0.0%
4589	Bonds Series 2016B	520,000	530,000	540,000	540,000	550,000	1.9%
4590	Bonds Series 2017A	135,000	140,000	145,000	145,000	150,000	3.4%
4590	Bonds Series 2017B	240,000	250,000	260,000	260,000	270,000	3.8%
4590	Bonds Series 2017C	190,000	190,000	200,000	200,000	200,000	0.0%
4591	Bonds Series 2020A	395,000	405,000	420,000	420,000	430,000	2.4%
4580	Bonds Series 2021A	445,000	460,000	480,000	480,000	495,000	3.1%
4580	Bonds Series 2021B	425,000	445,000	470,000	470,000	490,000	4.3%
4576	Bonds Series 2022A	425,000	330,000	345,000	345,000	355,000	2.9%
4575	Bonds Series 2023A	-	1,300,000	1,355,000	1,355,000	1,410,000	4.1%
4575	Bonds Series 2023B	-	-	405,000	405,300	430,500	6.2%
4575	Bonds Series 2024A	-	-	-	-	380,400	N/A
Principal Total		4,330,000	5,640,000	6,245,000	6,245,300	6,815,900	9.1%
BOND FUND EXPENSE TOTAL		\$ 6,573,794	\$ 8,698,455	\$ 9,725,490	\$ 9,427,000	\$10,302,000	9.3%
BOND FUND NET		\$ 360	\$ 1,461	\$ 899	\$ -	\$ -	

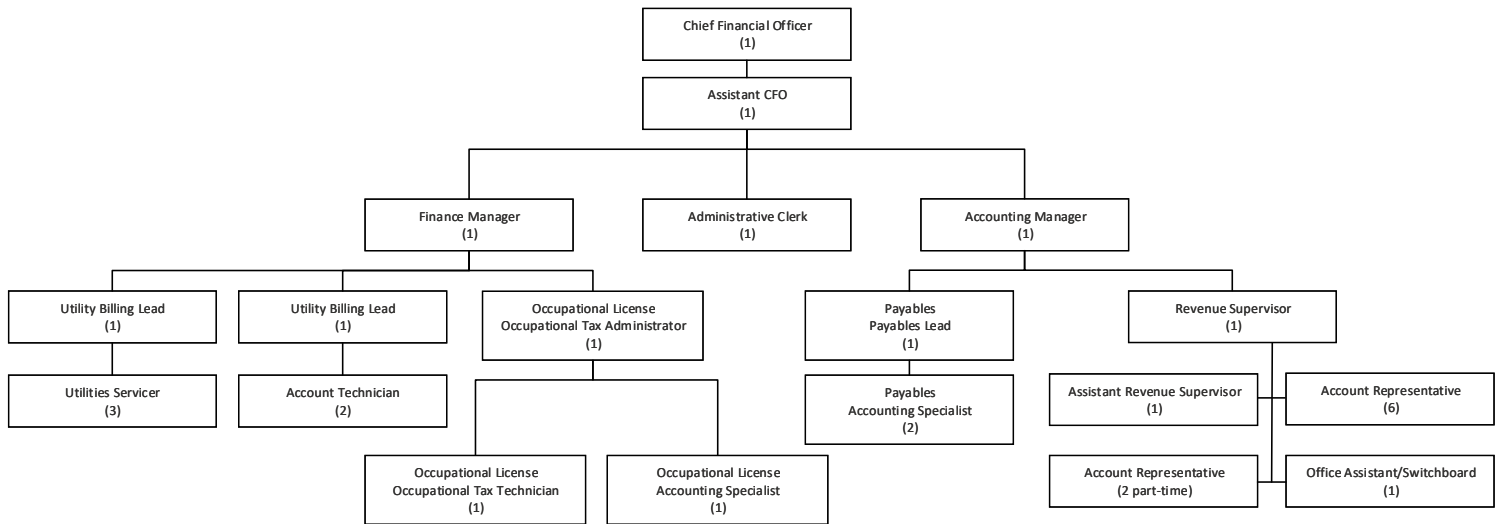
**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 90 - Non-Departmental							
Division 298 - Non-Departmental							
44 Services - Outside Agencies							
4467	Meals on Wheels Prog.	\$ 13,000	\$ 13,000	-	\$ -	\$ -	N/A
4469	Riverview School	5,000	3,500	-	-	-	N/A
4472	Hend. Arts Alliance	10,000	9,000	-	-	-	N/A
4474	Involvement Inc	4,000	4,000	-	-	-	N/A
4479	Downtown Hend. Part.	55,000	46,000	47,000	47,000	47,000	0.0%
4494	W C Handy Festival	5,000	7,500	-	-	-	N/A
4494	Chloe Randolph	7,500	-	-	-	-	N/A
4494	G.R. Asset Build. Coal.	1,500	2,000	-	-	-	N/A
4494	College Foundation, Inc	15,000	10,000	-	-	-	N/A
4494	Boys/Girls Clubs	15,000	10,000	-	-	-	N/A
4494	Audubon Kid Zone	2,500	2,500	-	-	-	N/A
4494	Hnd. Christ. Outreach	10,000	10,000	-	-	-	N/A
4494	Harbor House	-	15,000	-	-	-	N/A
4494	United Way	-	15,000	7,500	7,500	7,500	0.0%
4494	Other Outside Agencies	52,500	2,500	142,500	142,500	142,500	0.0%
Services Total		196,000	150,000	197,000	197,000	197,000	0.0%
44 Services - Quasi Agencies							
4456	Planning Commission	381,405	417,262	418,290	418,290	411,140	-1.7%
4457	Ambulance Service	71,621	123,913	134,000	134,000	160,000	19.4%
4461	Henderson Tourism	62,700	37,700	38,000	38,000	38,000	0.0%
4482	Animal Control	127,050	118,367	145,170	145,170	169,340	16.6%
4483	Hend. Rescue Squad	4,500	4,500	4,500	5,500	4,500	-18.2%
4484	Disaster & Emerg. Ser	63,872	93,833	128,910	135,990	141,990	4.4%
4485	Hend City/Co Air Board	159,307	154,730	211,580	211,580	431,870	104.1%
4491	HND Economic Develop.	50,000	50,000	50,000	45,000	50,000	11.1%
4492	Human Relations	42,340	42,949	46,020	46,020	46,020	0.0%
Services Total		962,795	1,043,254	1,176,470	1,179,550	1,452,860	23.2%
44 Services - Special Projects							
4495	Canoe Creek Mowing	77,554	126,884	65,000	65,000	-	-100.0%
4495	Opioid Settlement Funds	-	-	70,000	-	70,000	N/A
4495	Countryview Drainage	162,408	115,214	200,000	200,000	200,000	0.0%
4495	Boat Dock	-	-	-	-	300,000	N/A
4495	Interchange Mowing	76,630	54,950	38,500	60,000	60,000	0.0%
4495	Economic Development	24,704	-	255,000	255,000	50,000	-80.4%
4495	Inner City Improvements	-	217,628	325,000	300,000	300,000	0.0%
4495	Visionary Plan	5,655	33,000	30,000	50,000	50,000	0.0%
4495	Downtown Improvements	21,581	679	19,285	-	-	N/A
4495	Aquatics Study	15,000	-	-	-	-	N/A
4495	IRT	-	34,369	1,165	-	-	N/A
4495	Pay Plan Study	-	-	150,000	650,000	-	-100.0%
4495	Homeless Coalition	-	-	20,000	18,000	20,000	11.1%
4495	Dana Drive	-	-	117,740	100,000	-	-100.0%
4495	Conference Center	-	-	900,000	-	1,800,000	N/A
4495	Other	12,528	8,727	50,000	15,000	65,000	333.3%
Services Total		396,060	591,451	2,241,690	1,713,000	2,915,000	70.2%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
45 Sundry Charges							
4501	Insurance Expense	(34,087)	(41,380)	11,000	40,000	30,140	-24.7%
Sundry Charge Total		(34,087)	(41,380)	11,000	40,000	30,140	-24.7%
47 Transfers							
4711	Reserve for Conting.	\$ (2,816)	\$ 74,802	20,000	\$ 48,000	\$ 30,000	-37.5%
Transfers Total		(2,816)	74,802	20,000	48,000	30,000	-37.5%
Total Non-departmental		<u>\$ 1,517,952</u>	<u>\$ 1,818,127</u>	<u>3,646,160</u>	<u>\$ 3,177,550</u>	<u>\$ 4,625,000</u>	<u>45.6%</u>
Division 599 - Transfers							
47 Transfers							
4701	Transfer to PWI	\$ 1,115,000	\$ 1,295,000	1,705,000	\$ 1,451,000	\$ 1,483,000	2.2%
4702	To HART	21,000	363,000	539,000	618,000	665,000	7.6%
4707	To Construction	529,000	815,000	1,212,000	1,212,000	874,000	-27.9%
4714	To Emerg. Commun.	657,000	650,000	763,000	879,000	887,000	0.9%
4716	To Police/Fire Pension	308,000	311,000	309,000	342,000	316,000	-7.6%
4717	To Civil Service Pension	69,000	66,000	69,000	74,000	74,000	0.0%
4719	To Cemetery	182,000	223,000	304,000	311,000	388,000	24.8%
4725	To Bond Fund	1,066,000	1,431,000	2,443,000	2,146,000	3,068,000	43.0%
4760	Transfer to Sports Complex	-	-	489,000	489,000	292,000	-40.3%
Total Transfers		3,947,000	5,154,000	7,833,000	7,522,000	8,047,000	7.0%
Total Transfers		<u>\$ 3,947,000</u>	<u>\$ 5,154,000</u>	<u>7,833,000</u>	<u>\$ 7,522,000</u>	<u>\$ 8,047,000</u>	<u>7.0%</u>

FINANCE DEPARTMENT



2025-2026

Finance Department

2024-2025 Accomplishments

1. Received GFOA Certificate of Achievement for Excellence in Finance Reporting (FY 2023 Audit).
2. Received GFOA Budget Presentation Award for the 16th year (FY 2025 Budget).
3. Completed the reorganization of the finance department to give more structure to the department and to have a better-defined workflow for operations.
4. Continued to assist the three utilities with the transition to electronic meter reading devices (ERTs), as needed.

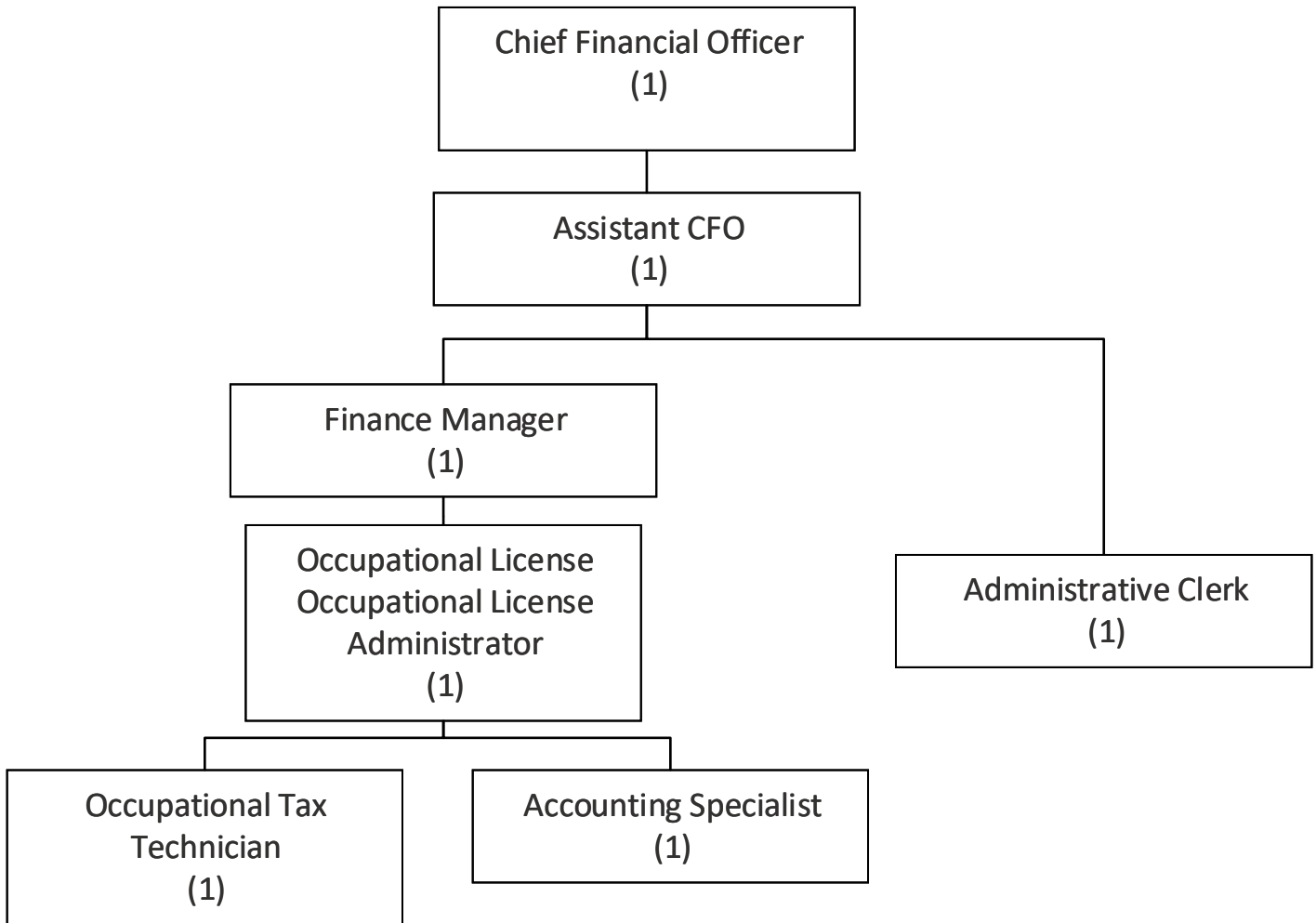
Department Goals and Objectives

1. Receive GFOA Certificate of Achievement for Excellence in Finance Reporting.
2. Receive GFOA Budget Presentation Award.
3. Assist the Public Relations Director with submitting and receiving the GFOA Popular Annual Financial Report (PAFR) Award.
4. Work on long-range financial planning for the City (General Fund, Gas Fund, Sanitation Fun).
5. Review and update the Cost Allocation breakdown of general fund administration costs that is used for government service charges.
6. Work with I.T. and other departments to review software options for the future.
7. Promote electronic payment methods for customers and our vendors.
8. Look for additional ways to streamline finance processes.
9. Provide excellent service to our citizens and other City departments as needed.

Performance Measures

Performance Measure	Department Goal Link	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Target	Link to City's Strategic Goal
Percentage of property tax collected within 6 months of due date	6,8	98.4%	98.6%	98%	98%	Maintain Basic Service Levels
Achieve GFOA budget award	2	Y	Y	Y	Y	Enhance City Attractiveness
Achieve GFOA audit award	1	Y	Y	Y	Y	Enhance City Attractiveness
% of meters switched to ERTs (Gas, Water, Electric)	6,7	24.7%	40.6%	95%	100%	Improve Customer Service

**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 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 15 - Finance							
Division 121 - Finance Administration							
41 Personnel Services							
4101	Salaries - Supervision	\$ 197,511	\$ 236,534	188,115	\$ 193,780	\$ 269,880	39.3%
4102	Salaries - Clerical	201,480	168,775	159,641	328,630	142,030	-56.8%
4103	Salaries - Operational	-	62,604	57,476	-	55,020	N/A
4104	Salaries - Overtime	39,254	13,424	6,996	20,090	18,400	-8.4%
4106	FICA	26,831	28,848	24,752	33,620	30,100	-10.5%
4107	Medicare	6,153	6,747	5,789	7,870	7,040	-10.5%
4108	Life Insurance	262	315	266	310	300	-3.2%
4109	Health Insurance	117,670	122,850	104,938	145,640	128,480	-11.8%
4110	Other Insurance	626	753	637	840	810	-3.6%
4111	Workers Compensation	841	115	267	1,710	730	-57.3%
4112	Employee Assist. Prgm	100	125	105	130	130	0.0%
4115	Unemploy. Insurance	244	492	1,333	800	610	-23.8%
4116	Employee Pension	116,687	107,179	98,384	106,860	90,390	-15.4%
Personnel Services Total		707,659	748,761	648,699	840,280	743,920	-11.5%
42 Supplies							
4201	Fuel	1,632	1,023	1,000	2,130	1,600	-24.9%
4203	Office Supplies	20,080	17,978	11,510	10,000	12,000	20.0%
4207	Clothing Supplies	-	-	1,500	-	700	N/A
4208	Postage	16,005	13,937	13,300	13,370	14,000	4.7%
4211	Periodicals & Supple.	-	-	-	340	100	-70.6%
Supplies Total		37,717	32,938	27,310	25,840	28,400	9.9%
43 Maintenance & Repairs							
4301	Vehicle Repair	1,399	389	1,800	750	1,000	33.3%
4302	Office Equip. Repair	1,697	6,122	700	950	1,000	5.3%
Maintenance & Repairs Total		3,096	6,511	2,500	1,700	2,000	17.6%
44 Services							
4401	Telephone	2,453	3,284	3,490	3,370	3,400	0.9%
4402	Medical Exams	112	-	-	100	100	0.0%
4403	Assoc. Dues/Subscript.	675	820	1,165	1,180	1,190	0.8%
4405	Travel & Training	6,437	5,799	2,000	6,000	6,000	0.0%
4408	Legal Advertising	2,354	1,482	1,425	1,500	1,600	6.7%
4415	Special Services	3,590	924	1,100	1,400	1,400	0.0%
4417	Printing and Reprod.	4,884	6,404	8,095	6,800	7,200	5.9%
4418	Contractual Services	-	13,385	25,020	5,520	5,520	0.0%
4419	Professional Services	1,365	-	-	-	-	N/A
4442	Trust Fees	23,423	2,274	2,110	2,500	2,500	0.0%
4522	Audit Expense	24,172	29,050	59,350	59,800	49,730	-16.8%
Services Total		69,465	63,422	103,755	88,170	78,640	-10.8%
45 Sundry Charges							
4501	Insurance Expense	10,612	6,771	3,456	5,620	5,040	-10.3%
4503	Bad Debt Expense	17,477	14,704	-	-	-	N/A
Sundry Charge Total		28,089	21,475	3,456	5,620	5,040	-10.3%
Total Finance Administration		\$ 846,026	\$ 873,107	785,720	\$ 961,610	\$ 858,000	-10.8%

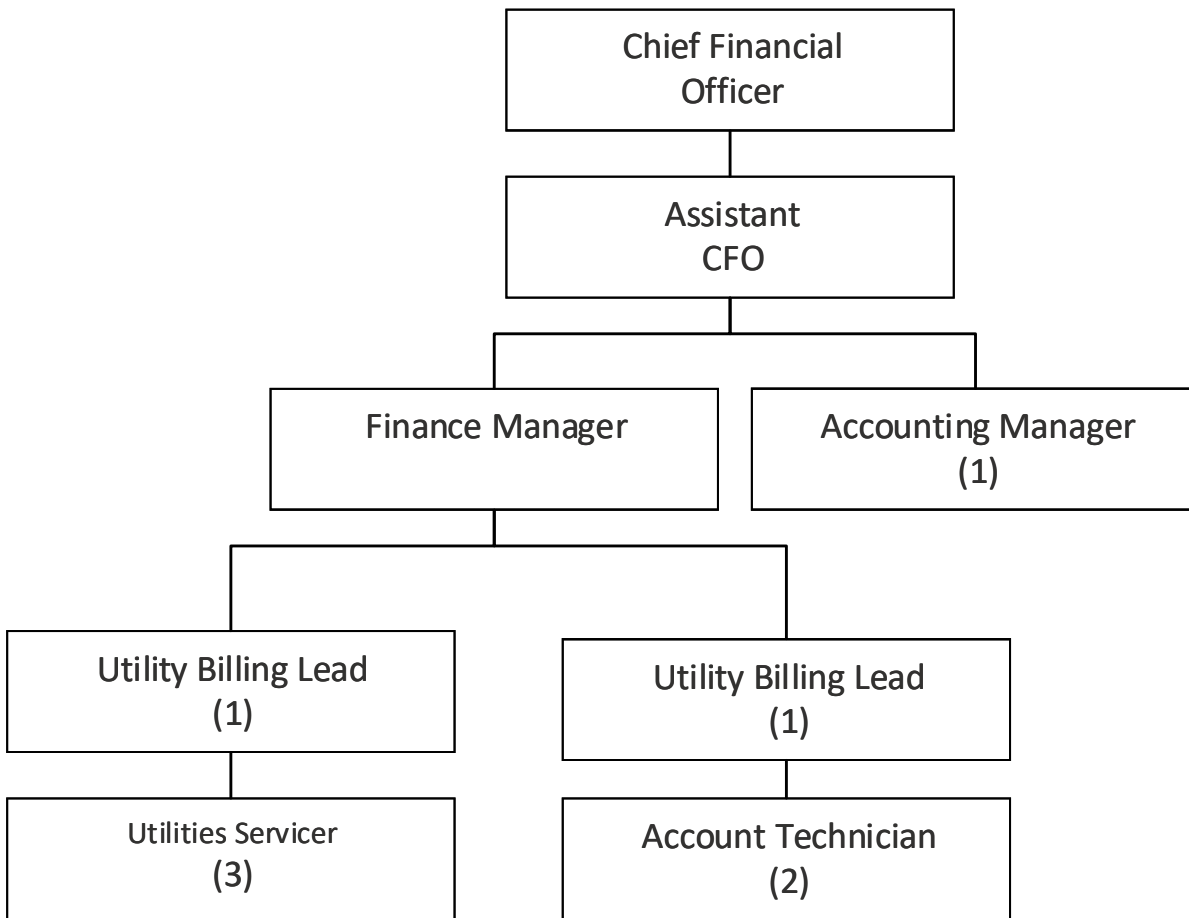
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025**

DEPARTMENT: Finance

DIVISION: Finance Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4207	Clothing Supplies	Uniforms for 7 employees (\$100)	\$ 700
4208	Postage	Mailing of Quarterly Payroll Forms	\$ 2,770
		Mailing of Licenses	2,670
		Mailing of Net Profit Forms	2,220
		Mailing of Late Notices for Payroll Tax	2,770
		Mailing of Monthly Payroll Forms	1,520
		Mailing of Misc. Finance Admin.	850
		Mailing of Pension Checks and Notices	660
		Mailing of Bid Packets	540
		Total	\$ 14,000
4211	Periodicals and Supplements	Governmental Accounting Standards Board Subscription	\$ 100
4403	Association Dues and Subscriptions	Governmental Finance Officers Association x 2	\$ 380
		Kentucky Governmental Finance Officers Association x 3	150
		Kentucky Occupational Tax Organization	250
		Kentucky Purchasing Professional Association	40
		KYCPA Membership Dues	320
		Notary Commission Dues	10
		Wholesale Club	40
		Total	\$ 1,190
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	400
		Total	\$ 1,400
4417	Printing	Print and Insert Year-end Net Profit Tax Forms by Contractor	\$ 3,710
		Late Notices and Miscellaneous Correspondence	2,010
		Copier	740
		Budget and Audit Material	320
		Print Licenses	420
		Total	\$ 7,200
4418	Contractual Services	Parking Citation Enforcement Fees	\$ 2,520
		Arbitrage Rebate Calculation Fees	3,000
		Total	\$ 5,520

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 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 15 - Finance							
Division 123 - Accounting							
41 Personnel Services							
4101	Salaries - Supervision	\$ 131,128	\$ 140,186	121,439	\$ 152,840	\$ 131,530	-13.9%
4102	Salaries - Clerical	76,737	82,040	105,157	94,420	88,610	-6.2%
4103	Salaries - Operational	179,082	185,827	162,647	200,030	209,200	4.6%
4104	Salaries - Overtime	2,754	3,718	3,781	7,990	7,920	-0.9%
4106	FICA	23,312	24,834	23,691	28,230	27,100	-4.0%
4107	Medicare	5,452	5,808	5,541	6,600	6,340	-3.9%
4108	Life Insurance	364	380	288	340	340	0.0%
4109	Health Insurance	143,139	130,281	92,488	160,710	134,120	-16.5%
4110	Other Insurance	860	908	688	920	920	0.0%
4111	Workers Compensation	1,476	1,198	1,154	6,930	7,180	3.6%
4112	Employee Assist. Prgm	138	149	115	150	150	0.0%
4115	Unemploy. Insurance	200	380	1,077	670	570	-14.9%
4116	Employee Pension	103,958	94,697	73,627	89,720	81,390	-9.3%
Personnel Services Total		668,600	670,406	591,693	749,550	695,370	-7.2%
42 Supplies							
4201	Fuel	9,772	8,917	7,500	15,420	12,000	-22.2%
4202	Minor Tools	147	-	800	400	1,000	150.0%
4203	Office Supplies	3,059	2,553	2,570	2,500	3,000	20.0%
4207	Clothing Supplies	1,494	1,002	3,600	1,600	2,000	25.0%
4208	Postage	98,223	112,524	92,050	93,000	95,000	2.2%
Supplies Total		112,695	124,996	106,520	112,920	113,000	0.1%
43 Maintenance & Repairs							
4301	Vehicle Repair	3,920	3,078	2,800	4,000	4,000	0.0%
4302	Office Equip. Repair	25,237	10,440	12,500	12,250	13,250	8.2%
4304	Other Equipment Repair	12,408	6,578	6,500	6,500	6,500	0.0%
Maintenance & Repairs Total		41,565	20,096	21,800	22,750	23,750	4.4%
Division 123 - Accounting (continued)							
44 Services							
4401	Telephone	\$ 5,344	\$ 6,039	5,780	\$ 5,460	\$ 5,500	0.7%
4402	Medical Exams	277	336	305	100	100	0.0%
4405	Travel & Training	-	-	495	1,000	1,500	50.0%
4414	Clothing / Cleaning	250	500	500	500	500	0.0%
4415	Special Services	484	1,842	350	500	500	0.0%
4417	Printing and Reprod.	3,231	6,976	5,150	4,500	6,000	33.3%
4418	Contractual Services	292,216	407,829	358,000	381,600	380,000	-0.4%
4419	Professional Services	530	530	530	570	550	-3.5%
Services Total		302,332	424,052	371,110	394,230	394,650	0.1%
45 Sundry Charges							
4501	Insurance Expense	8,039	14,595	4,827	6,230	6,230	0.0%
Sundry Charge Total		8,039	14,595	4,827	6,230	6,230	0.0%
46 Capital Outlay							
4601	Motor Vehicles	-	-	-	35,000	-	-100.0%
Capital Outlay Total		-	-	-	35,000	-	-100.0%
Total Accounting		\$ 1,133,231	\$ 1,254,145	1,095,950	\$ 1,320,680	\$ 1,233,000	-6.6%

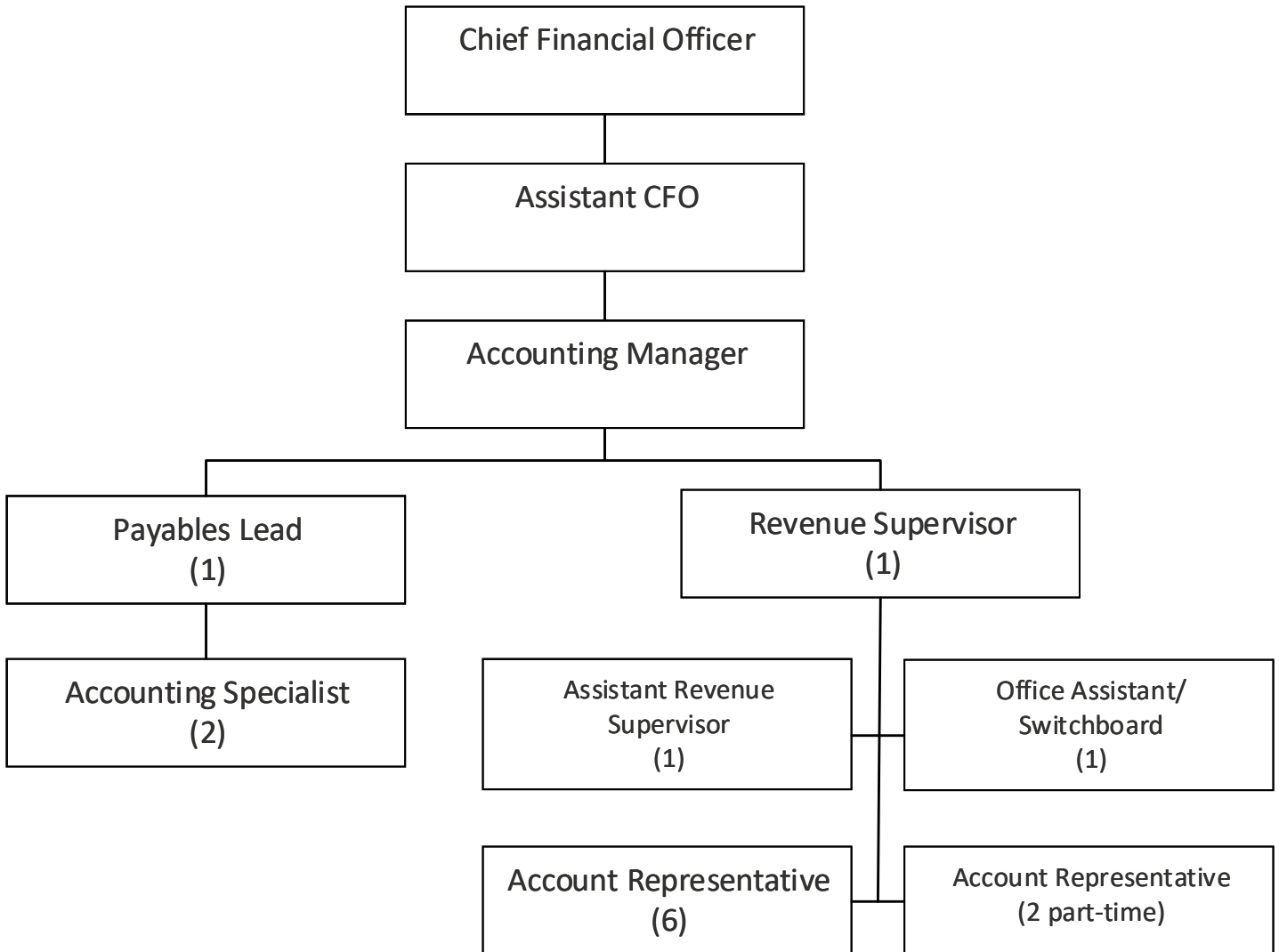
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Finance

DIVISION: Accounting

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4207	Clothing Supplies	Uniforms for 8 employees (\$100)	\$ 800
		Boot Allowance for 4 employees (\$150)	600
		Other items for Utilities Servicers	600
		Total	\$ 2,000
4208	Postage	Mailing of Utility Statements	\$ 78,150
		Mailing of Cut-off Notices	14,350
		Mailing of Final Utility Bills	1,840
		Mailing of Miscellaneous Utility Items	660
		Total	\$ 95,000
4302	Office Equipment Repair	ITRON Maintenance	\$ 12,500
		Other	750
		Total	\$ 13,250
4304	Other Equipment Repair	Water Meter Probe Readers	\$ 5,480
		GPS for vehicles	1,020
		Total	\$ 6,500
4415	Special Services	Other	\$ 500
4417	Printing	Printed forms (cutoff notices, handouts, other forms)	\$ 6,000
4418	Contractual Services	Contractor for reading meters @ \$1.79 per meter	\$ 341,530
		Fee for Printing Utility Bills -- 12 cents x 15,000 x 12	21,600
		Temetra Portal for meter reading	10,330
		Website Monthly Fee -- \$350 x 12	4,200
		Website Fee -- 1 cent x 16,200 x 12	1,950
		Other	390
		Total	\$ 380,000
4419	Professional	GFOA Fee for Review of ACFR	\$ 550

**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 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 15 - Finance							
Division 125 - Treasury							
41 Personnel Services							
4101	Salaries - Supervision	\$ 65,029	\$ 61,124	59,919	\$ 54,540	\$ 62,840	15.2%
4102	Salaries - Clerical	371,597	406,295	448,705	398,060	570,520	43.3%
4103	Salaries - Operational	34,193	30,043	-	48,910	-	-100.0%
4104	Salaries - Overtime	10,219	9,101	13,809	9,690	11,100	14.6%
4106	FICA	28,406	30,023	31,481	31,700	39,960	26.1%
4107	Medicare	6,643	7,022	7,363	7,420	9,350	26.0%
4108	Life Insurance	511	543	452	410	510	24.4%
4109	Health Insurance	208,690	185,135	144,642	195,860	227,680	16.2%
4110	Other Insurance	1,114	1,150	981	1,130	1,380	22.1%
4111	Workers Compensation	327	274	287	820	1,030	25.6%
4112	Employee Assist. Prgm	177	190	167	210	250	19.0%
4115	Unemploy. Insurance	221	374	1,137	760	840	10.5%
4116	Employee Pension	119,296	108,951	95,357	91,020	110,640	21.6%
Personnel Services Total		846,423	840,225	804,300	840,530	1,036,100	23.3%
42 Supplies							
4203	Office Supplies	11,511	9,534	8,100	13,000	10,000	-23.1%
4207	Clothing Supplies	-	-	-	-	1,300	N/A
4208	Postage	11,167	11,250	16,240	13,350	14,500	8.6%
4230	Over/Short Account	(485)	33	-	-	-	N/A
Supplies Total		22,193	20,817	24,340	26,350	25,800	-2.1%
43 Maintenance & Repairs							
4302	Office Equip. Repair	800	887	272	670	650	-3.0%
Maintenance & Repairs Total		800	887	272	670	650	-3.0%
44 Services							
4401	Telephone	2,660	2,564	2,425	2,650	2,650	0.0%
4402	Medical Exams	-	336	-	100	100	0.0%
4403	Assoc. Dues/Subscript.	-	1	-	-	-	N/A
4405	Travel & Training	480	-	450	1,500	1,500	0.0%
4408	Legal Advertising	213	874	875	1,000	1,000	0.0%
4415	Special Services	916	889	858	900	900	0.0%
4417	Printing and Reprod.	3,157	2,083	2,000	3,300	3,300	0.0%
4418	Contractual Services	1,406	4,416	3,000	3,000	3,000	0.0%
4419	Professional Services	40,000	40,000	40,000	40,000	40,000	0.0%
4443-01	Debit Card - Utilities	50,061	55,259	50,000	55,000	55,000	0.0%
Services Total		98,893	106,422	99,608	107,450	107,450	0.0%
Total Treasury		\$ 968,309	\$ 968,351	928,520	\$ 975,000	\$ 1,170,000	20.0%

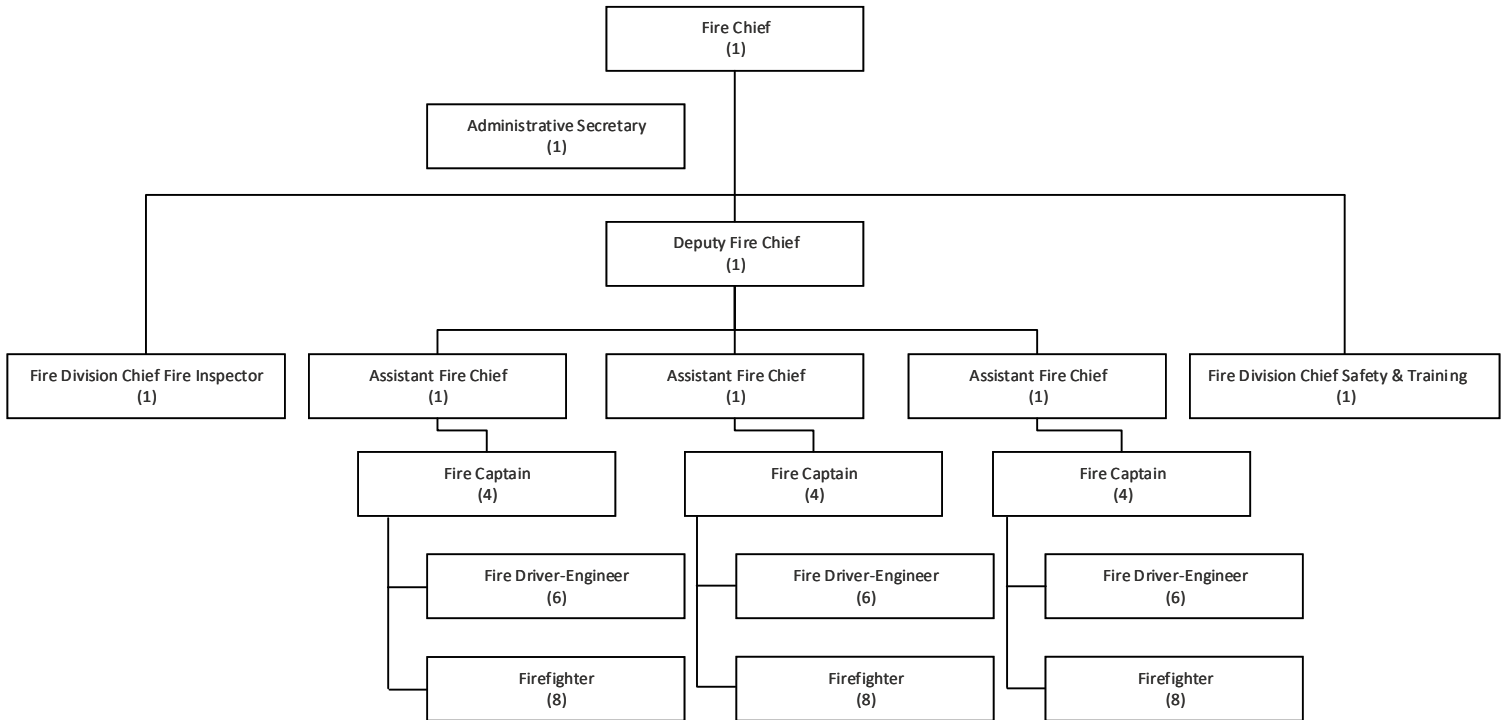
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025**

DEPARTMENT: Finance

DIVISION: Treasury

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4207	Clothing Supplies	Uniforms for 13 employees (\$100)	\$ 1,300
4208	Postage	Mailing of 12,000 Property Tax Bills	\$ 8,040
		Mailing of Payable Checks	4,150
		Mailing of 2,000 Miscellaneous Collection Items	1,200
		Mailing of 1,500 Delinquent Property Tax Notices	1,010
		Other	100
		Total	\$ 14,500
4417	Printing and Reproduction	Tax Bills	\$ 2,500
		Copier count	500
		Other	300
		Total	\$ 3,300
4418	Contractual Services	Sliding drawer and tube system on drive up window	\$ 3,000
4419	Professional	Fee for Use of PVA's Property Value Database	\$ 40,000

FIRE DEPARTMENT



The Fire Department provides fire protection and fire prevention for the City. There are sixty-one uniformed and one civilian employees in the department that operate out of four fire stations. The fleet consists of six pumpers, one aerial, two rescue/support vehicles, one 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 & Recover, trench rescue, hazardous materials response, high angle rope rescue, and confined space rescue.

Fire Department

2024-2025 Accomplishments

1. Purchased 2 new staff vehicles to continue its goal of cancer prevention.
2. Purchased an additional pumper that is due to be delivered December 2027.
3. Purchased 2 enclosed trailers for dive rescue, Haz-Mat, and trench rescue.
4. The department accomplished adding a Deputy Chief position.
5. Established a regional dive team.
6. The city is 97% compliant (fire & life/safety codes) city-wide which is up 1% from 2023, per our reporting system.

Department Goals and Objectives

1. Continue to keep HFD response times below the national average.
2. Improve completed fire inspections within the city. Target goal for FY2026 is to complete 400 inspections.
3. Purchase a light-duty rescue apparatus.
4. Begin the new Fire Station 1 construction. Target completion date to be 14-16 months.
5. Establish consistent pre-plans.
6. Complete the department ISO audit and improve the score from the previous audit.
7. Establish a Fire Science Pathway (2025/2026) in the CTE unit at HCHS.

Performance Measures

Performance Measure	Department Goal Link	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Target	Link to City's Strategic Goal
HFD response times below the national average. (5 mins 20 secs)	1	4 mins & 10 secs	4 mins & 6 secs	4 mins & 15 secs	4 mins	Maintain Basic Service Levels
Improve ISO audit score.	6	85.19	85.19	88.00	88.00	Enhance City Attractiveness
Improve completed fire inspections.	2	217	179	200	400	Improve Customer Service

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 20 - Fire							
Division 232 - Fire							
41 Personnel Services							
4101	Salaries - Supervision	\$ 114,129	\$ 100,886	125,181	\$ 111,450	\$ 130,350	17.0%
4102	Salaries - Clerical	94,009	100,033	77,040	104,680	46,820	-55.3%
4103	Salaries - Operational	2,386,285	2,548,613	2,656,683	2,604,840	2,906,860	11.6%
4104	Salaries - Overtime	1,575,500	1,717,616	1,651,844	1,596,750	1,794,890	12.4%
4106	FICA	5,580	5,961	4,711	6,490	2,910	-55.2%
4107	Medicare	58,423	62,745	63,436	64,060	72,200	12.7%
4108	Life Insurance	2,584	2,807	2,606	2,610	2,650	1.5%
4109	Health Insurance	1,121,245	1,040,836	939,751	1,245,460	1,155,840	-7.2%
4110	Other Insurance	6,233	6,788	6,275	7,130	7,250	1.7%
4111	Workers Compensation	62,036	51,747	47,513	137,380	156,670	14.0%
4112	Employee Assist. Prgm	1,002	1,129	1,038	1,110	1,130	1.8%
4115	Unemployment Ins.	2,107	4,109	11,868	8,460	9,510	12.4%
4116	Employee Pension	31,741	23,535	35,861	20,640	8,720	-57.8%
4119	Police & Fire Pension	2,002,411	1,941,672	1,701,687	1,665,260	1,762,310	5.8%
Personnel Services Total		7,463,285	7,608,477	7,325,494	7,576,320	8,058,110	6.4%
42 Supplies							
4201	Fuel	47,908	45,644	45,750	74,220	74,220	0.0%
4202	Minor Tools	26,211	25,281	29,000	27,990	28,600	2.2%
4203	Office Supplies	3,887	3,594	5,150	6,500	5,250	-19.2%
4204	Cleaning Supplies	7,227	7,641	8,475	8,000	9,000	12.5%
4205	Medical & Drug Supply	27,995	14,136	14,250	17,280	17,280	0.0%
4207	Clothing Supplies	101,113	111,426	114,250	128,200	125,930	-1.8%
4208	Postage	759	616	1,025	700	800	14.3%
4209	Educational Supplies	11,776	2,846	9,010	11,400	9,000	-21.1%
4211	Periodicals & Supple.	1,346	1,553	1,560	2,000	2,000	0.0%
4212	Mechanical Supplies	432	606	570	2,800	2,800	0.0%
4214	Chemical Supplies	3,048	6,617	6,745	6,750	6,950	3.0%
4228	Dive Rescue	3,352	483	5,435	6,100	8,000	31.1%
4229	Miscellaneous Supplies	5,127	5,030	5,365	8,500	8,500	0.0%
Supplies Total		240,181	225,473	246,585	300,440	298,330	-0.7%
43 Maintenance & Repairs							
4301	Vehicle Repair	111,484	148,178	142,560	110,500	135,500	22.6%
4302	Office Equip. Repair	460	505	475	750	750	0.0%
4303	Instr. & Appar. Repair	46,492	26,287	28,750	29,450	30,620	4.0%
4304	Other Equipment Repair	-	1,324	-	-	-	N/A
4306	Building Repair & Maint.	31,758	25,310	33,300	32,000	32,000	0.0%
4307	Other Structures Repair	7,413	2,487	3,200	3,300	3,300	0.0%
4308	Machines Tools Repair	4,799	546	9,690	4,500	4,500	0.0%
4309	Radios Repair	19,829	16,857	16,400	17,000	8,000	-52.9%
4312	Walks, Drives, Fences	309	287	885	900	1,000	11.1%
Maintenance & Repairs Total		222,544	221,781	235,260	198,400	215,670	8.7%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Division 232 - Fire (continued)							
44 Services							
4401	Telephone	\$ 13,998	\$ 15,474	14,485	\$ 17,500	\$ 17,500	0.0%
4402	Medical Exams	1,680	879	1,050	2,000	2,000	0.0%
4403	Assoc. Dues/Subscript.	2,207	2,150	2,625	4,000	4,000	0.0%
4405	Travel & Training	57,385	77,691	65,650	72,460	52,860	-27.0%
4408	Legal Advertising	175	-	100	100	100	0.0%
4409	Electric-Purchased	813	810	425	900	1,000	11.1%
4414	Clothing / Cleaning	4,333	8,230	8,795	9,000	9,000	0.0%
4415	Special Services	8,463	3,358	2,350	2,750	3,750	36.4%
4417	Printing and Reprod.	87	61	60	100	100	0.0%
4418	Contractual Services	3,846	24,530	15,250	23,630	25,170	6.5%
4419	Professional Services	9,071	16,109	9,290	8,250	8,250	0.0%
Services Total		102,058	149,292	120,080	140,690	123,730	-12.1%
45 Sundry Charges							
4501	Insurance Expense	66,748	57,349	50,101	60,160	60,160	0.0%
Sundry Charge Total		66,748	57,349	50,101	60,160	60,160	0.0%
46 Capital Outlay							
4601	Motor Vehicles	803,783	110,000	162,000	2,344,000	2,188,000	-6.7%
4605	Machinery & Tools	36,183	-	-	10,000	96,000	860.0%
Capital Outlay Total		839,966	110,000	162,000	2,354,000	2,284,000	-3.0%
Total Fire		\$ 8,934,782	\$ 8,372,372	8,139,520	\$ 10,630,010	\$ 11,040,000	3.9%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FOR FISCAL 2026**

DEPARTMENT: Fire

DIVISION: Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Battery Saws & Sensit Gas Monitor	\$ 3,000
		Fire Hose, Appliances	15,000
		Nozzles	5,000
		Firefighting Equipment and Hand Tools	2,000
		Other	3,600
		Total	\$ 28,600
4203	Office Supplies	IT & software upgrades and support	\$ 1,500
		Ink Supplies	2,000
		Copy Paper	1,250
		Other	500
		Total	\$ 5,250
4204	Cleaning Supplies	Barret-Fisher Supplies	\$ 6,000
		Cleaning Supplies (Wal-Mart, Rural King)	1,500
		Hygenal and Gencie	1,000
		Truck Wash	250
		Other	250
		Total	\$ 9,000
4205	Medical & Drug Supplies	EMS Exam Gloves	\$ 7,680
		Medical Equipment (misc. Equip, New Bag and supplies)	3,600
		New Defibrillator, Pads & Batteries	4,000
		Basic Life Support Drugs (Narcan, Epi, ASA)	1,500
		Fire Station First Aid Supplies	500
		Total	\$ 17,280
4207	Clothing Supplies	Bunker Gear & Boots (Gear \$4200 x 15 & Boots \$400 x 15)	\$ 69,000
		Uniforms (\$575 per 57 Certified FF's, \$750 per 4 Admin Staff, Plus \$7500 for new hires on boarding cost, & uniforms)	43,280
		Helmets, Shields and Fronts (\$400 x 13)	5,200
		Nomex Hoods (\$125 x 30)	3,750
		Firefighting Gloves (\$100 x 22)	2,200
		Gear repairs & Misc.	2,500
		Total	\$ 125,930

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FOR FISCAL 2026**

DEPARTMENT: Fire

DIVISION: Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4209	Educational Supplies	Fire Prevention Materials (hats, stickers, AV Equip, Costumes)	\$ 4,500
		EMT Manuals	2,500
		Firefighting Essentials Manuals	2,000
		Total	\$ 9,000
4211	Periodicals and Supplements	NFPA	\$ 1,600
		Fire Rescue Subscription	100
		Other	300
		Total	\$ 2,000
4212	Mechanical Supplies	Equipment Batteries	\$ 2,000
		Thermal Imager Batteries	600
		Other	200
		Total	\$ 2,800
4214	Chemical Supplies	Firefighting Foam (20 Pals @ \$200)	\$ 4,000
		Oil Dry (100 bags)	1,500
		Service Fire Extinguishers	1,200
		Other	250
		Total	\$ 6,950
4228	Dive Rescue	Replace a Dry Suit	\$ 4,100
		Annual Service and Maintenance	3,000
		Boat Supplies	250
		Other	650
		Total	\$ 8,000
4229	Miscellaneous Supplies	Department Promotional Items for Community Events	\$ 3,000
		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	\$ 8,500

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FOR FISCAL 2026**

DEPARTMENT: Fire

DIVISION: Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4301	Vehicle Repair	Annual Service (NFPA & Manufacture standard)	\$ 33,000
		6 Month Service (oil and chassis lube) and DOT Inspection	22,000
		Staff Vehicle, Boat Repair, Trailers	5,500
		Miscellaneous Vehicle repairs	75,000
		(Engine, Transmission, Electrical, Pump, Body)	
		Total	\$ 135,500
4303	Instrument & Apparatus Repair	Hose Testing	\$ 5,500
		Blackline Monitor Calibration Gas	4,000
		SCBA Flow Test (47 - \$110 per pack)	5,170
		Extrication Tool Annual Preventative Maintenance & Repairs	3,500
		Ladder Testing	3,000
		Pump Testing (\$450 per truck)	3,150
		Breathing Air Annual Service Contract	2,000
		Sensit Monitors and Testing	1,800
		NFPA Maintenance and Testing of Compressor/Cascade System	1,500
		Other	1,000
		Total	\$ 30,620
4307	Other Structure Repairs	Maintenance of Training Ground Structures (Repair Training Props)	\$ 2,500
		Hydrant maintenance	400
		Other	400
		Total	\$ 3,300
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	MCT Repair	\$ 6,500
		Batteries, Clips and Holders	750
		Other	750
		Total	\$ 8,000
4312	Walks Drive & Fences	Landscaping (mulch and bush replacement)	\$ 200
		Fertilizer and Weed Killer	200
		Ice Melt	500
		Other	100
		Total	\$ 1,000

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FOR FISCAL 2026**

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	\$ 2,750
		Other/Turkey and Hams	1,000
		Total	\$ 3,750
4418	Contractual Services	Promotional Exam and Exam Grading	\$ 12,000
		Entrance Exam and Exam Grading	1,100
		Psychological Testing	3,600
		Blackline Monitor Monitoring & Aladtec	7,370
		Social Media	1,100
		Total	\$ 25,170
4419	Professional Services	Medical Direction	\$ 8,250

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Fire

DIVISION: Fire **TOTAL COST:** \$ 11,000

ACCOUNT DESCRIPTION: Machinery & Tools **ACCOUNT NUMBER:** 10.20.232.4605

DESCRIPTION OF ITEM OR PROJECT:

The Motorola APX 8000 is a cutting-edge portable radio engineered specifically for firefighting. This upgraded model enhances operational capabilities and ensures safety in crucial situations. The APX 8000 is intrinsically safe, meeting safety standards to minimize the risk of ignition in hazardous environments.

PROJECT JUSTIFICATION:

The acquisition of a new portable radio is essential to maintain and enhance our operational efficiency. As we transition to updated equipment, this purchase aligns with our ongoing strategy to phase out older models, a practice established in the previous budget cycle. The current radios in use are approaching the end of their warranty periods, which raises concerns regarding reliability and potential operational disruptions. Without active warranties, we face challenges securing necessary software upgrades and maintenance for these older units, limiting their functionality and potential compatibility with evolving technology.

IMPACT ON OPERATING BUDGET:

This investment is not just necessary due to the deterioration of current assets but is critical for sustaining operational effectiveness and ensuring the longevity and reliability of our communication systems.

DIVISION: Fire **TOTAL COST:** \$ 25,000

ACCOUNT DESCRIPTION: Machinery & Tools **ACCOUNT NUMBER:** 10.20.232.4605

DESCRIPTION OF ITEM OR PROJECT:

The following is to adequately equip the new pumper scheduled for delivery in August 2026, the following fire hose specification are required: 5-inch hose: 1500 feet, 2.5-inch hose: 300 feet, 1.75-inch hose: 350 feet. This order will ensure the new pumper is fully outfitted to meet operational needs upon arrival.

PROJECT JUSTIFICATION:

The urgency of placing this order stems from a 9-month lead time associated with the manufacturing and delivery of fire hoses. Additionally, it is crucial to acknowledge the recent unexpected tariffs impacting pricing, as the hoses are sourced and manufactured in Canada. Consequently, we anticipate a potential increase of up to 25% over the standard pricing of these hoses. Despite this markup, it is important to note that there remains costs as market conditions may fluctuate. Thus, the timely initiation of this order ensures readiness for the new pumper while mitigating the risk of further price increases.

IMPACT ON OPERATING BUDGET:

Outfitting the new pumper with this hose maintains the integrity of our standard operating hose supply. Each year, we typically experience the failure of 4-6 sections of hose during testing in compliance with NFPA standards. By utilizing the new hose for the pumper, we avoid depleting our operational supply. This strategy ensures that we have adequate hose on hand to replace any damaged sections, preventing a potential shortage and ensuring that the department can reliably meet operational demands.

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FOR FISCAL 2026**

DEPARTMENT: Fire

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

ACCOUNT DESCRIPTION: Machinery & Tools **ACCOUNT NUMBER:** 10.20.232.4605

DESCRIPTION OF ITEM OR PROJECT:

The following are essential rescue tools for emergency extrications and rescues to equip the new light-duty rescue apparatus: Battery operated cutter, battery operated spreader, and battery operated ram.

PROJECT JUSTIFICATION:

The justification for acquiring battery-operated extrication tools for the new light-duty rescue apparatus stems from their ability to significantly enhance operational efficiency and safety during emergency rescues. These tools provide several advantages. the design of battery-operated tools allows for more efficient use of space with vehicle compartments, facilitating better organization and enabling the transport of additional essential equipment. There is also reduced maintenance. Battery-operated tools require less maintenance than their hydraulic counterparts, simplifying upkeep and ensuring reliability when needed.

IMPACT ON OPERATING BUDGET:

The proposed purchase is essential as an ISO Class 2 city. This investment will ensure that we meet our current safety standards and align with the expectations set for communities of our classification. The order for the equipment has a lead time of four months once placed. This timeline aligns closely with the anticipated delivery of the new light-duty rescue truck, scheduled for Dec. 2025.

DIVISION: Fire **TOTAL COST:** \$ 10,000

ACCOUNT DESCRIPTION: Machinery & Tools **ACCOUNT NUMBER:** 10.20.232.4605

DESCRIPTION OF ITEM OR PROJECT:

Thermal Imager Camera (TIC), complete with a lanyard, warranty, and truck charger. The TIC is designed specifically for use in firefighting. It allows firefighters to visualize heat signatures through smoke, darkness, and other challenging conditions.

PROJECT JUSTIFICATION:

This acquisition of a new thermal imaging camera (TIC) is crucial for our operations, as we have identified 4-5 existing TIC units that are to be decommissioned due to suboptimal performance and inability to meet operational standards. The phased replacement of these outdated cameras is necessary to maintain the effectiveness and reliability of thermal imaging capabilities. This project will be implemented gradually over the next few budget cycles, ensuring a seamless transition and minimal disruption to our operations. Each phase will focus on replacing one or more non-functional cameras, thereby continuously upgrading our operational readiness.

IMPACT ON OPERATING BUDGET:

By prioritizing this invest, we aim to enhance safety, improve efficiency, and uphold quality of service we provide. The gradual replacement plan allows for strategic budgeting while addressing immediate needs for reliable TICs in our operations.

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Fire

DIVISION: Fire **TOTAL COST:** \$ 841,000

ACCOUNT DESCRIPTION: Motor Vehicles **ACCOUNT NUMBER:** 10.20.232.4601

DESCRIPTION OF ITEM OR PROJECT:

The purchase of a new fire engine to replace a 1999 E-One (Engine 5) which is in very poor condition overall. At this time it serves as one of our reserved apparatus. This engine will increase effectiveness of the department, reduce maintenance cost and increase the departments overall safety. This truck will replace a 2005 (Pierce) front line truck that needs to be placed in a reserve status. (Delivery date: August 2026)

PROJECT JUSTIFICATION:

This is to replace a vehicle that has been in the front line for 15 years and reserve status for 12 years. The industry standard is 15 years, which is the suggested max from a frontline apparatus and 20 years for total service life. With this purchase will continue our plan to replace apparatus on schedule to ensure our apparatus can provide an efficient and effective response to the needs of our community. We currently have three trucks over 20 years old with multiple trucks over 100,000 miles. The department relies on our reserve apparatus daily due to preventive maintenance and for call-in crews during emergency incidents.

IMPACT ON OPERATING BUDGET:

This is a substantial purchase, however a necessary purchase to provide the level of protection that we currently have and to maintain our replacement schedule and provide the level of service an ISO Class 2 city provides. With supply demands the entire industry is experiencing 24-36 month delivery time.

DIVISION: Fire **TOTAL COST:** \$ 983,000

ACCOUNT DESCRIPTION: Motor Vehicles **ACCOUNT NUMBER:** 10.20.232.4601

DESCRIPTION OF ITEM OR PROJECT:

The purchase of a new fire engine to replace a 1999 E-One (Engine 6) which is in very poor condition overall. At this time it serves as one of our reserved apparatus. This engine will increase effectiveness of the department, reduce maintenance cost and increase the departments overall safety. This truck will replace a 2015 (Ferrara) front line truck that needs to be placed in a reserve status. (Delivery date: December 2027)

PROJECT JUSTIFICATION:

This is to replace a vehicle that has been in the front line for 15 years and reserve status for 12 years. The industry standard is 15 years, which is the suggested max from a frontline apparatus and 20 years for total service life. With this purchase will continue our plan to replace apparatus on schedule to ensure our apparatus can provide an efficient and effective response to the needs of our community. We currently have multiple trucks over 20 years old and over 100,000 miles. The department relies on our reserve apparatus daily due to preventive maintenance and for call-in crews during emergency incidents.

IMPACT ON OPERATING BUDGET:

This is a substantial purchase, however a necessary purchase to provide the level of protection that we currently have and to maintain our replacement schedule and provide the level of service an ISO Class 2 city provides. With supply demands the entire industry is experiencing 24-36 month delivery time.

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Fire

DIVISION: Fire

TOTAL COST: \$ 364,000

ACCOUNT DESCRIPTION: Motor Vehicles

ACCOUNT NUMBER: 10.20.232.4601

DESCRIPTION OF ITEM OR PROJECT:

Purchase of a new light-rescue apparatus is driven by the need to enhance operational effectiveness and reduce maintenance costs. This apparatus will replace 1997 (Rescue 2). Its age and condition highlight the necessity for an upgrade. The current front-line rescue truck, a 2004 Hackney (Rescue 1), will be placed in reserve status as part of this transition. (Delivery date: December 2025)

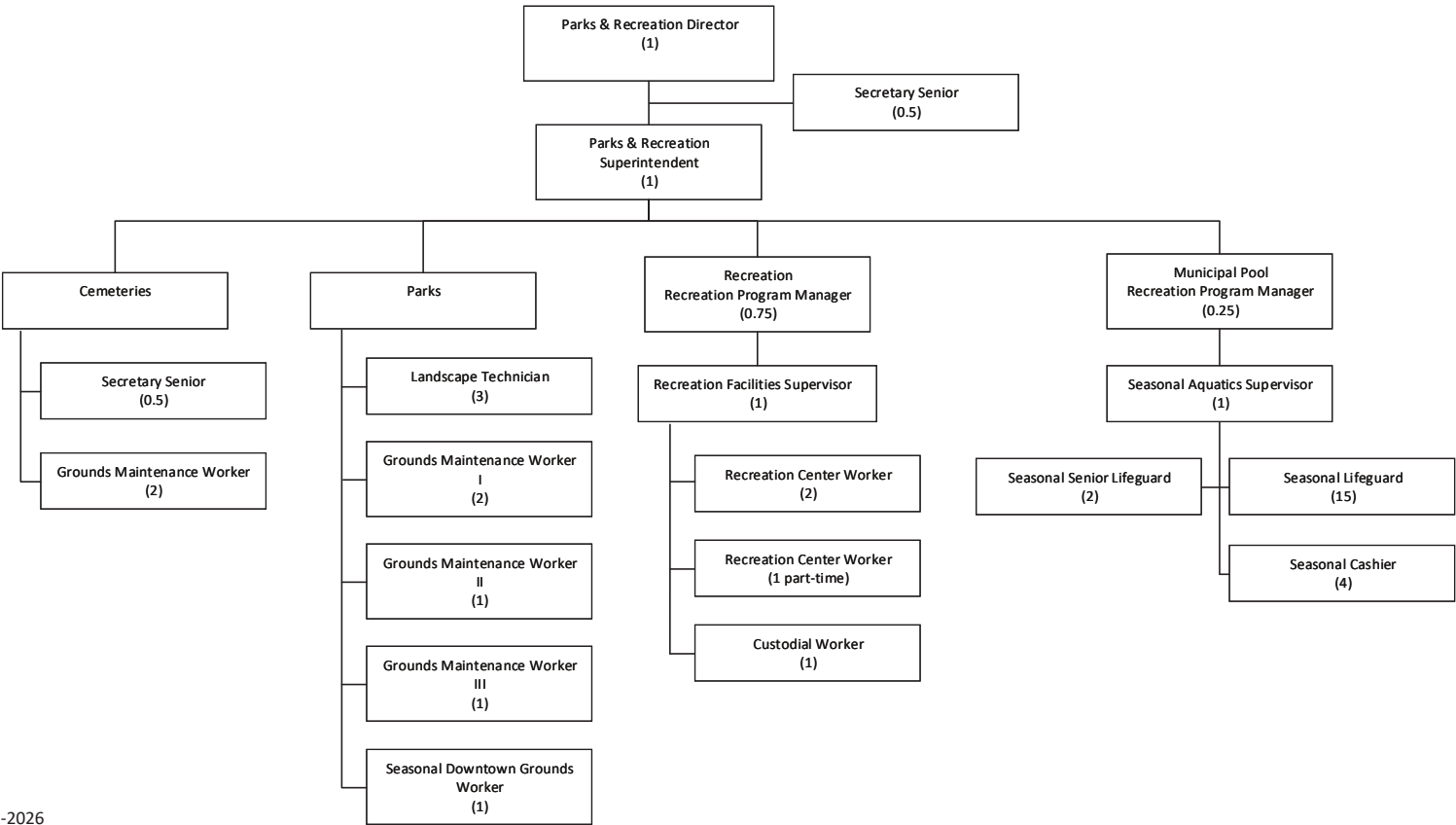
PROJECT JUSTIFICATION:

The new light-rescue apparatus will replace the current front-line rescue truck, a 2004 Hackney (Rescue 1) will be placed in reserve status as part of this transition. Rescue 1 has become a significant maintenance costs. Recently, the vehicle has received two unfavorable oil samples, indicating potential engine failure. Anticipated critical repairs will likely escalate its operating expenses further. To address these concerns and manage the budget effectively, the decision has been made to place Rescue 1 in reserve status. This strategic move will enable the department to allocate resources towards saving for a future engine replacement, ensuring the long-term reliability and efficiency of the fleet.

IMPACT ON OPERATING BUDGET:

Overall, this strategic acquisition positions the department for improved readiness and service delivery within the community.

PARKS & RECREATION DEPARTMENT



2025-2026

2024-2025 Accomplishments

1. Replacement of Recreation Program Manager
2. Completed additional programming and field trips at the JFK Center
3. Began replacement of playground starting at Community Park
4. Began renovations of outdoor public bathrooms starting at Atkinson Park

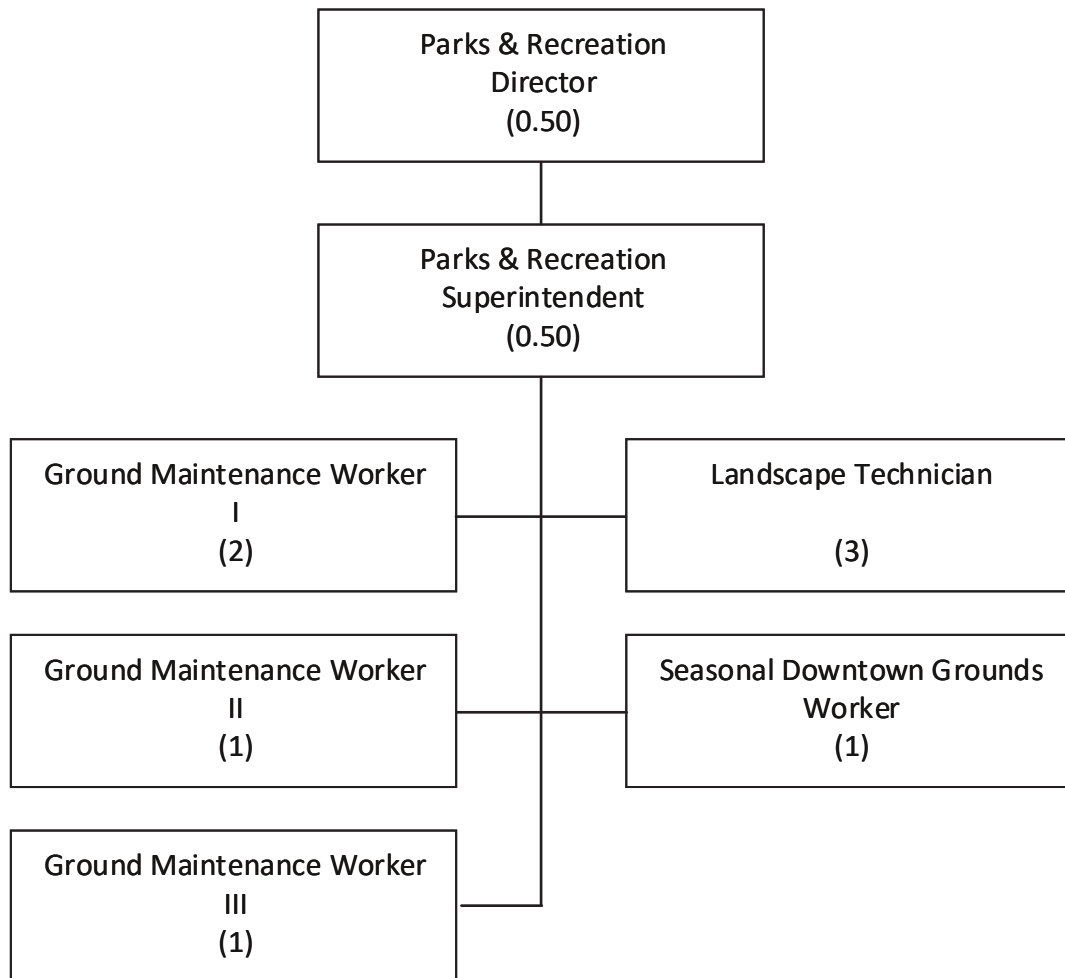
Department Goals and Objectives

1. Renovate the Skatepark with new pad and reset concrete skatepark pieces
2. Institute online cemetery search and mapping
3. Maintain and renovate parks infrastructure and facilities
4. Repave park roads and parking lots
5. Renovate Denton Shelter
6. Add ADA pathways to playgrounds
7. Evaluate and renovate one or more of the public restrooms in our parks
8. Provide safe and enjoyable recreational opportunities for the public
9. Add additional days of operation to the Atkinson Pool Swim Season
10. Add additional recreational programming to the department
11. Replace trees lost following the 2025 Ice Storm

Performance Measures

Performance Measure	Department Goal Link	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Target	Link to City's Strategic Goal
Achieve the designation as Tree City USA	3, 11	Y	Y	Y	Y	Enhance City Attractiveness
Maintain user numbers	1,2, 8	857,833	854,765	877,301	850,000	Maintain Basic Levels of Service
Begin Park Road and parking lot replacement program	4	Y	Y	Y	Y	Enhance City Attractiveness
Maintain Pool Patron Numbers	3, 8, 9	7,938	6,526	7,314	7,400	Enhance City Attractiveness
Provide and assist with Community Special Events	3, 8	74	38	40	40	Enhance City Attractiveness

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 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 35 - Parks & Recreation							
Division 451 - Parks							
41 Personnel Services							
4101	Salaries - Supervision	\$ 29,530	\$ 32,647	83,896	\$ 34,750	\$ 97,900	181.7%
4103	Salaries - Operational	169,853	204,602	247,182	229,820	282,580	23.0%
4104	Salaries - Overtime	9,812	10,496	8,763	15,740	19,890	26.4%
4106	FICA	12,470	14,900	20,504	17,380	24,830	42.9%
4107	Medicare	2,917	3,485	4,795	4,070	5,810	42.8%
4108	Life Insurance	238	300	298	280	360	28.6%
4109	Health Insurance	95,453	77,607	103,784	130,580	165,440	26.7%
4110	Other Insurance	569	717	711	750	980	30.7%
4111	Workers Compensation	2,396	2,380	2,153	8,670	12,940	49.3%
4112	Employee Assist. Prgm	97	118	121	120	160	33.3%
4115	Unemploy. Insurance	92	214	881	420	530	26.2%
4116	Employee Pension	54,499	56,903	66,442	55,250	74,550	34.9%
Personnel Services Total		377,926	404,369	539,530	497,830	685,970	37.8%
42 Supplies							
4201	Fuel	10,184	8,500	12,500	13,990	14,000	0.1%
4202	Minor Tools	3,164	8,000	3,000	2,000	4,000	100.0%
4203	Office Supplies	45	216	100	50	50	0.0%
4204	Cleaning Supplies	1,499	712	750	1,300	1,200	-7.7%
4205	Medical & Drug Supply	1,151	1,515	1,100	1,200	1,200	0.0%
4206	Botanical Supplies	5,680	7,948	6,000	5,000	6,000	20.0%
4207	Clothing Supplies	4,391	3,510	4,200	2,500	4,000	60.0%
4208	Postage	56	258	180	30	25	-16.7%
4214	Chemical Supplies	65	720	500	800	800	0.0%
Supplies Total		26,235	31,379	28,330	26,870	31,275	16.4%
43 Maintenance & Repairs							
4301	Vehicle Repair	22,999	17,990	22,000	22,000	24,000	9.1%
4304	Other Equipment Repair	8,318	5,812	4,000	8,000	88,100	1001.3%
4306	Building Repair & Maint.	5,547	12,966	35,000	40,000	40,000	0.0%
4307	Other Structures Repair	98,556	117,545	125,000	135,000	135,000	0.0%
4312	Walks Drives Fences	2,887	-	10,000	10,000	10,000	0.0%
4313	Recreational Equipment	6,087	938	4,000	5,000	5,000	0.0%
Maintenance & Repairs Total		144,394	155,251	200,000	220,000	302,100	37.3%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Division 451 - Parks (continued)							
44 Services							
4401	Telephone	\$ 4,338	\$ 5,413	5,400	\$ 5,400	\$ 5,400	0.0%
4402	Medical Exams	112	-	200	-	200	N/A
4403	Assoc. Dues/Subscript.	-	6	-	100	100	0.0%
4405	Travel & Training	50	1,664	200	100	125	25.0%
4408	Legal Advertising	175	-	-	-	-	N/A
4414	Clothing / Cleaning	420	650	750	-	800	N/A
4415	Special Services	3,369	3,530	4,500	4,000	8,000	100.0%
4417	Printing and Reprod.	5,116	5,667	7,000	9,500	3,000	-68.4%
4418	Contractual Services	229,169	304,739	200,000	300,000	281,500	-6.2%
4424	Equipment Rental	2,315	-	500	1,500	1,000	-33.3%
4432	Storm/Disaster Services	-	-	24,700	-	-	N/A
Services Total		245,064	321,669	243,250	320,600	300,125	-6.4%
45 Sundry Charges							
4501	Insurance Expense	17,134	18,228	19,700	20,410	20,530	0.6%
Sundry Charge Total		17,134	18,228	19,700	20,410	20,530	0.6%
46 Capital Outlay							
4601	Vehicles	29,810	-	-	-	40,000	N/A
4605	Machinery & Tools	29,999	23,195	-	-	90,000	N/A
4617	Buildings	-	-	51,000	50,000	50,000	0.0%
4628	Park Improve. / Trees	-	63,103	95,000	100,000	350,000	250.0%
Capital Outlay Total		59,809	86,298	146,000	150,000	530,000	253.3%
Total Parks		\$ 870,562	\$ 1,017,194	1,176,810	\$ 1,235,710	\$ 1,870,000	51.3%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Parks & Recreation

DIVISION: Parks

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Minor tools: rakes, shovels, etc.	\$ 2,000
		Upgrading of 2 stroke fuel equipment to electric equipment	2,000
		Total	\$ 4,000
4205	Medical & Drug Supply	Safety supplies	\$ 700
		Heat related supplies	500
		Total	\$ 1,200
4304	Other Equipment Repairs	Repairs of shelters, playgrounds, etc.	\$ 6,500
		GPS for vehicles	1,600
		Trash can replacement in parks	80,000
		Total	\$ 88,100
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	Restrooms	\$ 10,000
		Replace water fountains	10,000
		Safety surfacing for swings and playgrounds	25,000
		Other	90,000
		Total	\$ 135,000
4312	Walks and Drives	ADA routes for playgrounds	\$ 10,000
4415	Special Services	Christmas in the Park	\$ 3,500
		park user count	4,000
		Move Bleachers	500
		Total	\$ 8,000
4417	Printing and Reproductions	Park Sign Replacement	\$ 1,500
		Other	1,000
		Historic Sign Replacement	500
		Total	\$ 3,000
4418	Contractual Services	Mowing Park Properties	\$ 250,000
		Downtown beautification maintenance	10,000
		Tree Removal/Trimming	16,000
		Emerald Ash Bore Treatments	2,500
		Chemical Lawn Care City Building	3,000
		Total	\$ 281,500

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Parks & Recreation

DIVISION: Parks **TOTAL COST:** \$ 90,000

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

DESCRIPTION OF ITEM OR PROJECT:

This is the addition of a skidsteer in the parks and recreation department. This equipment would be used to pick up heavy items like fallen trees, unload freight, dig holes, move bulk materials, and other duties. We would also request the following attachments. Auger for use in tree planting, post hole digging, and excavation. A bucket for use in digging holes and moving bulk materials. Forks for use in loading and unloading deliveries.

PROJECT JUSTIFICATION:

This would be primarily used as the replacement of a backhoe that has numerous maintenance issues and regularly is down for maintenance.

IMPACT ON OPERATING BUDGET:

This would allow us to take the worst backhoe out of the the parks fleet. The ability to change attachments would also allow future purchase of attachemtns for ground and brush clearing, stump grinding, snow removal, and more.

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

ACCOUNT DESCRIPTION: Motor Vehicles **ACCOUNT NUMBER:** 10.35.451.4601

DESCRIPTION OF ITEM OR PROJECT:

The replacement of a parks truck in the fleet. This would be the second new replacement of a truck in the last 10 years. This pickup truck will be the first 4 wheel drive truck in the parks fleet.

PROJECT JUSTIFICATION:

The parks trucks are old and reaching the end of their useful life. The last several trucks that the parks and recreation department have received have all be transferred from other departments after they have replaced them.

IMPACT ON OPERATING BUDGET:

This should reduce the vehicle repair budget with a newer truck in the fleet.

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Parks & Recreation

DIVISION: Parks **TOTAL COST:** \$ 100,000

ACCOUNT DESCRIPTION: Park Improvements **ACCOUNT NUMBER:** 10.35.451.4628

DESCRIPTION OF ITEM OR PROJECT:

To replace playground equipment within our city parks. Working with the parks and recreation board, the replacement locations will be chosen based on a rubric using location, use, alternate play options, age, and condition.

PROJECT JUSTIFICATION:

The playground equipment is aging and needs to be replaced with better functioning equipment.

IMPACT ON OPERATING BUDGET:

This will help reduce repairs of older playground equipment. This will be the second playground capital replacement in a 20 year replacement cycle.

DIVISION: Parks **TOTAL COST:** \$ 250,000

ACCOUNT DESCRIPTION: Park Improvements **ACCOUNT NUMBER:** 10.35.451.4628

DESCRIPTION OF ITEM OR PROJECT:

This would be any various projects or park improvements that comes out of the Parks Master Plan.

PROJECT JUSTIFICATION:

The parks department is what most citizens see as city property. Our parks have not had a detailed master plan completed before, where we could target the best projects and upgrades for our citizens. Anything that comes from the master plan would be decided before the project begins, so this is a placeholder for when the master plan is completed. Any projects from this will be completed if the city has funding available.

IMPACT ON OPERATING BUDGET:

Funding over the next several years as the budget and funding allows.

**CITY OF HENDERSON, KY
MAJOR IMPROVEMENT DETAIL INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Parks & Recreation

DIVISION: Parks

TOTAL COST: \$ 50,000

ACCOUNT DESCRIPTION: Buildings

ACCOUNT NUMBER: 10.35.451.4617

DESCRIPTION OF ITEM OR PROJECT:

The renovation of one of the public restrooms in the parks.

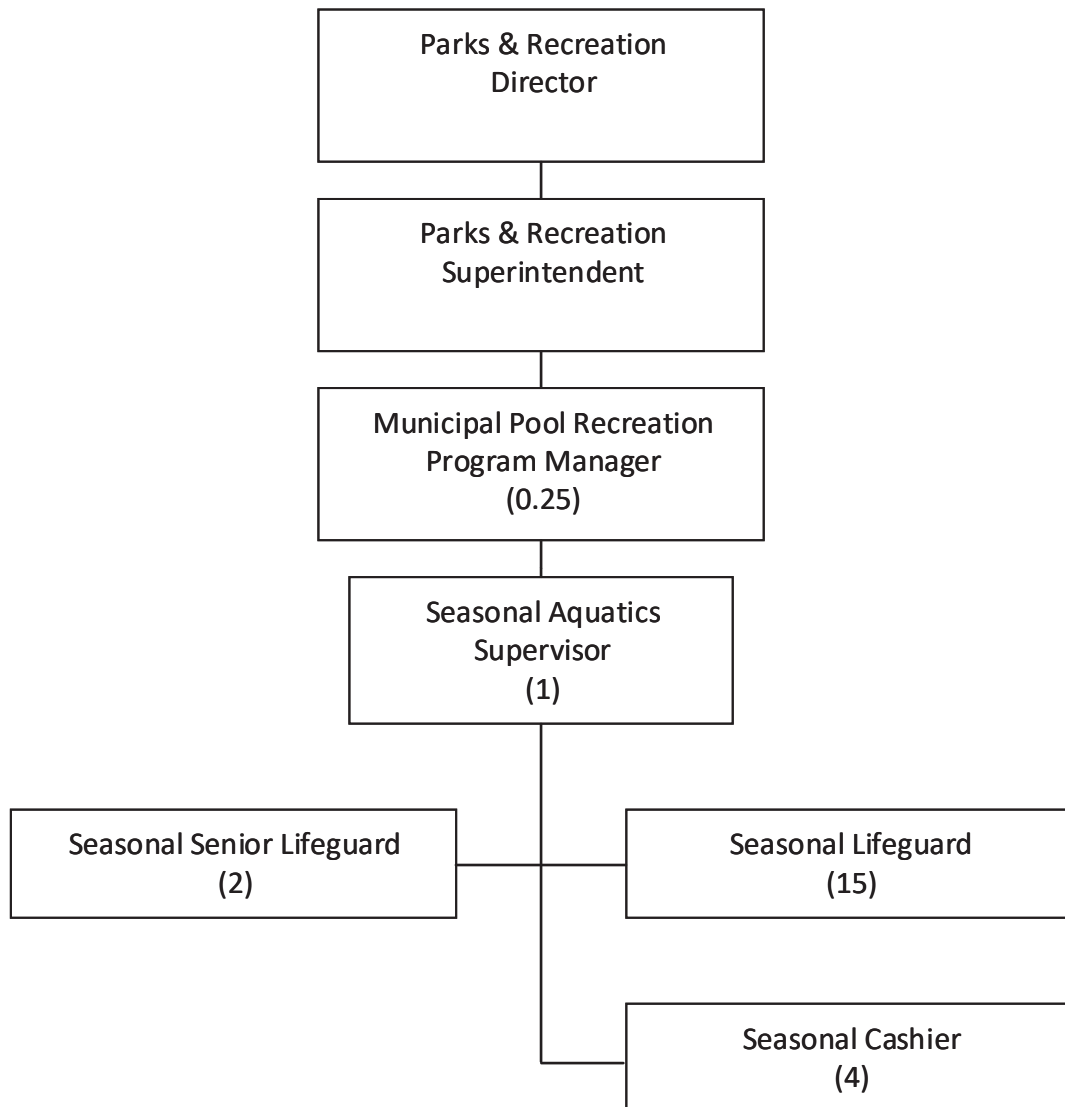
PROJECT JUSTIFICATION:

The restrooms in the park are rundown and in need of updating for public use.

IMPACT ON OPERATING BUDGET:

This will assist with lowering the annual repair budget for park building maintenance due to the proposed steel fixtures and new partitions.

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 Atkinson Pool, Downtown Water Feature, Central Park Fountain, and East End Spray-ground. The division operates for six months during the year.

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 35 - Parks & Recreation Division 454 - Municipal Pool							
41 Personnel Services							
4101	Salaries - Supervision	\$ 23,699	\$ 5,924	15,435	\$ 15,140	\$ 16,090	6.3%
4103	Salaries - Operational	-	29,051	44,731	-	77,370	N/A
4104	Salaries - Overtime	5,094	4,025	1,365	1,650	2,480	50.3%
4105	Salaries - Other	50,364	31,537	-	77,780	-	-100.0%
4106	FICA	4,891	4,369	3,803	5,870	5,980	1.9%
4107	Medicare	1,144	1,022	889	1,380	1,400	1.4%
4108	Life Insurance	12	3	11	20	20	0.0%
4109	Health Insurance	5,330	1,172	4,363	5,030	5,160	2.6%
4110	Other Insurance	29	7	26	30	30	0.0%
4111	Workers Compensation	825	736	679	2,970	3,010	1.3%
4112	Employee Assist. Prgm	5	2	4	10	10	0.0%
4115	Unemploy. Insurance	33	59	200	140	130	-7.1%
4116	Employee Pension	5,628	1,383	3,044	3,310	3,460	4.5%
Personnel Services Total		97,054	79,290	74,550	113,330	115,140	1.6%
42 Supplies							
4202	Minor Tools	7	16	100	100	100	0.0%
4203	Office Supplies	816	175	250	150	300	100.0%
4204	Cleaning Supplies	417	195	400	500	500	0.0%
4205	Medical & Drug Supply	297	103	200	400	350	-12.5%
4207	Clothing Supplies	396	4,814	5,800	1,000	2,000	100.0%
4208	Postage	2	6	10	10	10	0.0%
4209	Educational Supplies	-	-	-	10	-	-100.0%
4214	Chemical Supplies	13,675	10,730	15,000	10,000	15,000	50.0%
4221	Athletic Recreat. Supply	37	116	200	400	300	-25.0%
4222	Concessions	8,488	7,470	6,000	6,000	6,000	0.0%
Supplies Total		24,135	23,625	27,960	18,570	24,560	32.3%
43 Maintenance & Repairs							
4303	Instr. & Appar. Repair	-	-	9,000	9,000	7,000	-22.2%
4304	Other Equipment Repair	9,356	2,107	6,000	6,000	6,000	0.0%
4306	Building Repair & Maint.	1,027	1,675	4,000	4,000	4,000	0.0%
4307	Other Structures Repair	8,573	46,093	10,000	10,000	10,000	0.0%
4314	Pumps & Motors	8,471	6,532	19,000	19,000	10,000	-47.4%
Maintenance & Repairs Total		27,427	56,407	48,000	48,000	37,000	-22.9%
44 Services							
4401	Telephone	-	-	6,144	10	6,150	61400.0%
4405	Travel & Training	1,660	2,103	2,500	2,500	2,500	0.0%
4415	Special Services	1,832	1,869	2,000	1,560	2,000	28.2%
4417	Printing and Reproduct.	74	611	200	150	200	33.3%
4418	Contractual Services	-	-	6,000	8,500	6,500	-23.5%
Services Total		3,566	4,583	16,844	12,720	17,350	36.4%
45 Sundry Charges							
4501	Insurance Expense	1,513	1,727	1,886	1,900	1,950	2.6%
Sundry Charge Total		1,513	1,727	1,886	1,900	1,950	2.6%
Total Municipal Pool		\$ 153,695	\$ 165,632	169,240	\$ 194,520	\$ 196,000	0.8%

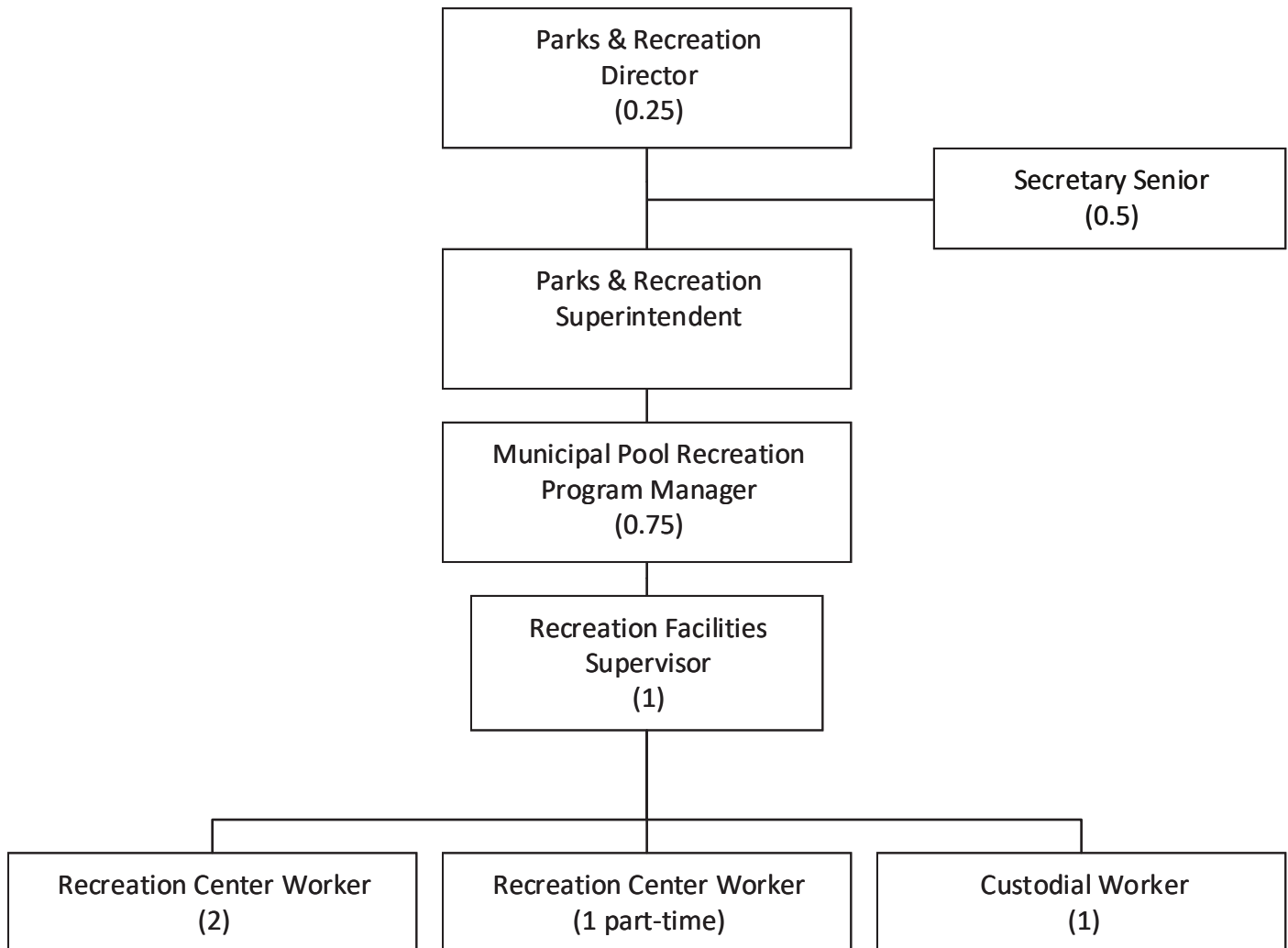
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Parks & Recreation

DIVISION: Pool

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4304	Other Equipment	Misc. Maintenance and Repairs	\$ 6,000
4306	Building Repair & Maintenance	Other	\$ 4,000
4307	Other Structure Repair	Misc. Maintenance and Repairs	\$ 10,000
4314	Pumps and Motors	Replacement pumps	\$ 10,000
4405	Travel and Training	Lifeguard Training Reimbursement	\$ 1,650
		CPO training	850
		Total	\$ 2,500
4415	Special Services	Permits for Atkinson Park Swimming Pools	\$ 1,000
		Permit for Downtown Water Feature	750
		other	50
		Waterslide Permit	100
		Permit for Concessions at Atkinson Pool Complex	100
		Total	\$ 2,000
4417	Printing and Reproduction	Lifeguard equipment	\$ 150
		signage	50
		Total	\$ 200
4418	Contractual Services	Lightning Detection Maintenance Fee	6,500

**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 for operation, staffing, rental, upkeep, and recreational programming at the JFK Community Center. The Recreational Division also coordinates the use of public spaces for special events occurring in city parks and public grounds. The division also houses the administrative portion of the Parks and Recreation Department.

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 35 - Parks & Recreation							
Division 456 - Recreation							
41 Personnel Services							
4101	Salaries - Supervision	\$ 212,775	\$ 181,910	118,187	\$ 192,800	\$ 128,800	-33.2%
4102	Salaries - Clerical	28,692	34,036	21,074	21,390	21,910	2.4%
4103	Salaries - Operational	104,822	110,597	119,539	121,390	143,450	18.2%
4104	Salaries - Overtime	2,780	5,309	18,072	1,210	1,390	14.9%
4106	FICA	21,001	20,024	16,797	20,890	18,360	-12.1%
4107	Medicare	4,912	4,683	3,928	4,890	4,300	-12.1%
4108	Life Insurance	316	321	247	230	250	8.7%
4109	Health Insurance	103,730	92,797	75,211	105,470	118,680	12.5%
4110	Other Insurance	612	671	499	610	670	9.8%
4111	Workers Compensation	3,547	3,762	3,350	9,960	8,660	-13.1%
4112	Employee Assist. Prgm	100	127	101	100	110	10.0%
4115	Unemploy. Insurance	190	271	772	500	390	-22.0%
4116	Employee Pension	83,560	76,215	54,306	58,460	51,340	-12.2%
Personnel Services Total		567,037	530,723	432,083	537,900	498,310	-7.4%
42 Supplies							
4201	Fuel	2,207	2,584	2,400	3,930	3,500	-10.9%
4202	Minor Tools	44	17	125	50	200	300.0%
4203	Office Supplies	3,646	2,594	3,000	3,000	5,000	66.7%
4204	Cleaning Supplies	1,003	233	9,000	16,000	13,000	-18.8%
4205	Medical & Drug Supply	46	-	25	50	50	0.0%
4206	Botanical Supplies	-	-	25	50	50	0.0%
4207	Clothing Supplies	367	726	700	800	800	0.0%
4208	Postage	139	47	175	180	180	0.0%
4209	Educational Supplies	-	-	75	150	150	0.0%
4221	Athletic Recreat. Supply	8,104	17,917	14,000	9,350	17,500	87.2%
Supplies Total		15,556	24,118	29,525	33,560	40,430	20.5%
43 Maintenance & Repairs							
4301	Vehicle Repair	2,095	3,874	500	2,000	2,000	0.0%
4302	Office Equip. Repair	115	24	10	7,000	7,000	0.0%
4304	Other Equipment Repair	803	3,213	3,000	3,000	3,000	0.0%
4306	Building Repair & Maint.	3,729	29,219	1,800	17,000	14,000	-17.6%
4307	Other Structures Repair	126	13,905	10,000	20,000	15,000	-25.0%
4313	Recreational Equipment	7,248	1,479	5,250	5,250	5,250	0.0%
Maintenance & Repairs Total		14,116	51,714	20,560	54,250	46,250	-14.7%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Division 456 - Recreation (continued)							
44 Services							
4401	Telephone	\$ 899	\$ 1,287	1,560	\$ 1,560	\$ 1,560	0.0%
4402	Medical Exams	112	-	-	-	-	N/A
4403	Assoc. Dues/Subscript.	494	863	870	870	870	0.0%
4405	Travel & Training	6,295	5,726	5,430	5,430	6,800	25.2%
4414	Clothing / Cleaning	80	50	-	100	100	0.0%
4415	Special Services	491	204	300	250	500	100.0%
4417	Printing and Reprod.	675	-	300	300	500	66.7%
4418	Contractual Services	-	-	50,000	120,500	110,000	-8.7%
4419	Professional Services	35,565	32,466	19,000	19,000	19,000	0.0%
Services Total		44,611	40,596	77,460	148,010	139,330	-5.9%
45 Sundry Charges							
4501	Insurance Expense	3,424	2,657	1,662	2,930	2,680	-8.5%
Sundry Charge Total		3,424	2,657	1,662	2,930	2,680	-8.5%
Total Recreation		\$ 644,744	\$ 649,808	561,290	\$ 776,650	\$ 727,000	-6.4%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Parks & Recreation

DIVISION: Recreation

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Other	\$ 3,000
		new employee supplies	2,000
		Total	\$ 5,000
4204	Cleaning Supplies	JFK celaning and janitorial supplies	\$ 13,000
4209	Educational Supplies	Posters, activity books, etc.	\$ 150
4221	Athletic Recreate. Supplies	JFK After-School and Summer Programs	\$ 7,000
		Easter Egg Hunt	2,000
		Public Movies	1,500
		E Sports	4,050
		Hay Ride	750
		Arbor Day	200
		Juneteenth	300
		Dia De Los Muertos	300
		Other	1,400
		Total	\$ 17,500
4302	Office Equipment Repair	installation of 2 internet lines	\$ 4,000
		(3) hardware for time and attendance	3,000
		Total	\$ 7,000
4304	Other Equipment Repair	Misc. Other Equipment Repair	\$ 1,500
		copier function addition/sound system/laminator	1,500
		Total	\$ 3,000
4306	Building Maintenance	JFK water fountain replacement	\$ 6,000
		JFK washer and dryer	2,000
		Misc. Other Building Repairs and Maintenance	6,000
		Total	\$ 14,000
4313	Recreational Equipment	Replacement of weight equipment	\$ 3,000
		Flags	1,000
		Outdoor Basketball Nets	250
		Other	1,000
		Total	\$ 5,250
4403	Association Dues and Subscriptio	NRPA Membership	\$ 470
		KRPS Agency Membership	350
		Warehouse membership	50
		Total	\$ 870

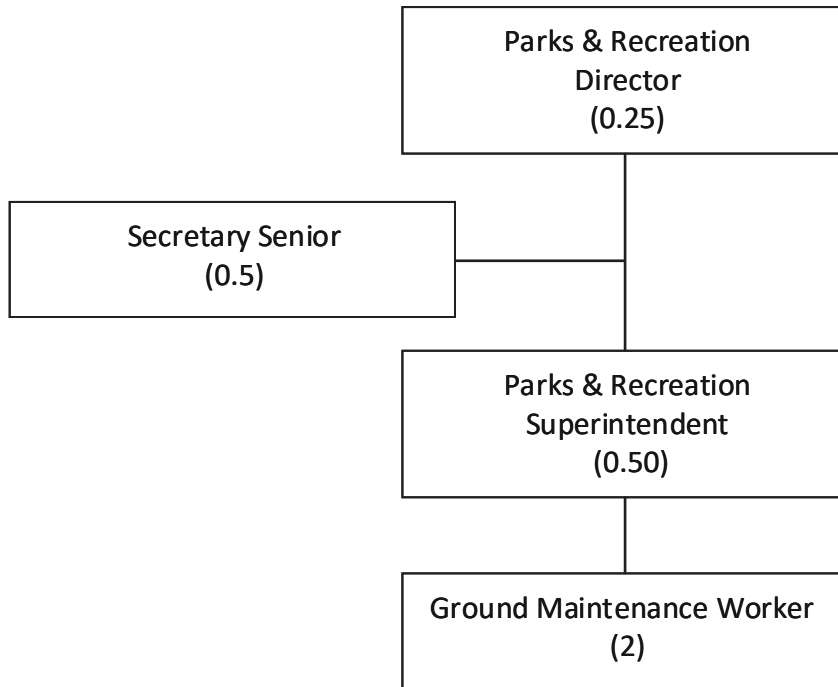
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Parks & Recreation

DIVISION: Recreation

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	Move Bleachers	\$ 500
		Master Plan	109,500
		Total	\$ 110,000
4419	Professional Services	HGSA Programming	\$ 4,000
		PCMA Programming	4,000
		HRA Programming	4,000
		PYSA Programming	4,000
		Tennis Club Programming	1,500
		Pickleball Club Programming	1,500
		Total	\$ 19,000

PARKS & RECREATION DEPARTMENT CEMETERIES



The Cemetery Division is responsible for the operation and upkeep up 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 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
REVENUE							
36 Sale of Property							
3600	Cemetery Spaces	\$ 131,723	\$ 134,826	\$ 78,738	\$ 111,000	\$ 90,000	-18.9%
3605	Grave Openings	149,779	141,325	121,380	142,000	142,000	0.0%
3610	Other Cemetery Serv.	24,930	18,933	2,000	24,000	18,000	-25.0%
3625	Taxable Sales	477	1,537	2,430	1,000	1,000	0.0%
3630	Mausoleum Sales	9,729	8,263	342	15,000	10,000	-33.3%
Sale of Property Total		316,638	304,995	204,890	293,000	261,000	-10.9%
37 Other Revenue							
3700	Interest Income	200	139	120	-	-	N/A
3830	Reimbursable Services	-	73	-	-	-	N/A
Other Revenue Total		200	212	120	-	-	N/A
38 Transfer Miscellaneous							
3851	Transfer from General	182,000	223,000	304,000	311,000	388,000	24.8%
Transfers Miscellaneous Total		182,000	223,000	304,000	311,000	388,000	24.8%
CEMETERY REVENUE TOTAL		\$ 498,838	\$ 528,207	\$ 509,010	\$ 604,000	\$ 649,000	7.5%
EXPENSE							
Department 35 - Parks & Recreation Division 453 - Cemetery							
41 Personnel Services							
4101	Salaries - Supervision	\$ 29,530	\$ 32,189	\$ 60,608	\$ 29,520	\$ 69,230	134.5%
4102	Salaries - Clerical	8,734	4,936	21,074	21,390	21,910	2.4%
4103	Salaries - Operational	103,329	105,825	55,198	137,360	71,210	-48.2%
4104	Salaries - Overtime	5,226	3,303	2,999	5,490	4,520	-17.7%
4106	FICA	8,813	8,875	8,522	12,050	10,350	-14.1%
4107	Medicare	2,061	2,076	1,993	2,820	2,420	-14.2%
4108	Life Insurance	134	128	116	170	150	-11.8%
4109	Health Insurance	59,860	49,146	21,157	80,360	61,240	-23.8%
4110	Other Insurance	320	306	278	460	410	-10.9%
4111	Workers Compensation	1,807	1,679	1,631	7,670	6,060	-21.0%
4112	Employee Assist. Prgm	56	52	47	80	70	-12.5%
4115	Unemploy. Insurance	84	159	370	290	220	-24.1%
4116	Employee Pension	39,223	31,287	28,532	38,290	30,950	-19.2%
Personnel Services Total		259,177	239,961	202,525	335,950	278,740	-17.0%

**CITY OF HENDERSON, KY
CEMETERY FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Division 453 - Cemetery (continued)							
42 Supplies							
4201	Fuel	\$ 6,308	\$ 5,700	\$ 6,684	\$ 10,500	\$ 7,500	-28.6%
4202	Minor Tools	387	476	500	1,000	800	-20.0%
4203	Office Supplies	388	39	150	150	250	66.7%
4204	Cleaning Supplies	200	234	250	200	250	25.0%
4205	Medical & Drug Supply	428	321	300	400	400	0.0%
4206	Botanical Supplies	302	200	100	150	100	-33.3%
4207	Clothing Supplies	2,735	2,536	1,500	2,000	2,200	10.0%
4208	Postage	41	37	47	10	10	0.0%
4211	Periodicals & Supple.	39	-	-	75	75	0.0%
4214	Chemical Supplies	45	-	100	100	100	0.0%
4220	Supplies for Resale	2,785	1,507	4,500	4,000	4,500	12.5%
Supplies Total		13,658	11,050	14,131	18,585	16,185	-12.9%
43 Maintenance & Repairs							
4301	Vehicle Repair	15,351	12,848	15,000	15,000	15,000	0.0%
4304	Other Equipment Repair	930	341	2,400	2,500	2,500	0.0%
4306	Building Repair & Maint.	4,612	7,404	5,000	6,000	6,000	0.0%
4307	Other Structures Repair	5,123	9,897	8,000	7,000	8,000	14.3%
Maintenance & Repairs Total		26,016	30,490	30,400	30,500	31,500	3.3%
44 Services							
4401	Telephone	1,576	1,595	1,300	2,000	2,000	0.0%
4402	Medical Exams	284	344	-	-	-	N/A
4403	Assoc. Dues/Subscript.	100	100	100	150	150	0.0%
4405	Travel & Training	40	97	25	75	75	0.0%
4414	Clothing / Cleaning	250	300	300	300	300	0.0%
4415	Special Services	127	12,240	2,000	4,550	4,500	-1.1%
4417	Printing and Reprod.	-	2	160	50	50	0.0%
4418	Contractual Services	186,048	207,289	250,000	204,200	292,000	43.0%
4522	Audit Expense	1,892	1,980	2,385	1,980	2,740	38.4%
Services Total		190,317	223,947	256,270	213,305	301,815	41.5%
45 Sundry Charges							
4501	Insurance Expense	7,438	5,193	5,684	5,660	5,760	1.8%
Sundry Charges Total		7,438	5,193	5,684	5,660	5,760	1.8%
46 Capital Outlay							
4605	Machinery & Tools	-	32,709	-	-	-	N/A
4611	Walks, Drives, Fences	-	-	-	-	15,000	N/A
Capital Outlay Total		-	32,709	-	-	15,000	N/A
CEMETERY EXPENSE TOTAL		\$ 496,606	\$ 543,350	\$ 509,010	\$ 604,000	\$ 649,000	7.5%
CEMETERY NET		\$ 2,232	\$ (15,143)	\$ -	\$ -	\$ -	-

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Parks & Recreation

DIVISION: Cemetery

TOTAL COST: \$ 15,000

ACCOUNT DESCRIPTION: walks, drives, and fences

ACCOUNT NUMBER: 40.35.453.4611

DESCRIPTION OF ITEM OR PROJECT:

resurfacing approximately 1500 linear feet of 10' wide asphalt road in Fernwood Cemetery

PROJECT JUSTIFICATION:

The current asphalt is failing with cracks, holes and other issues

IMPACT ON OPERATING BUDGET:

Costs for the resurfacing and any future maintenance of the road.

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Parks & Recreation

DIVISION: Cemetery

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals & Supplies	The Gleaner	\$ 75
4306	Building Repair and Maintenance	Other	\$ 6,000
4403	Association Dues/Subscription	Kentucky Cemetery Association	\$ 150
4415	Special Services	Funeral Home Fees for 4 Indigent Burials	\$ 3,200
		Concrete Boxes for 4 Indigent Burials	1,200
		Other	100
		Total	\$ 4,500
4417	Printing and Reproduction	Other	\$ 50
4418	Contractual Services	Mowing Contract	\$ 190,500
		Cemetery Software Support	1,500
		Burial Services	99,000
		Tree and Limb Removal of Hazardous Trees	1,000
		Total	\$ 292,000

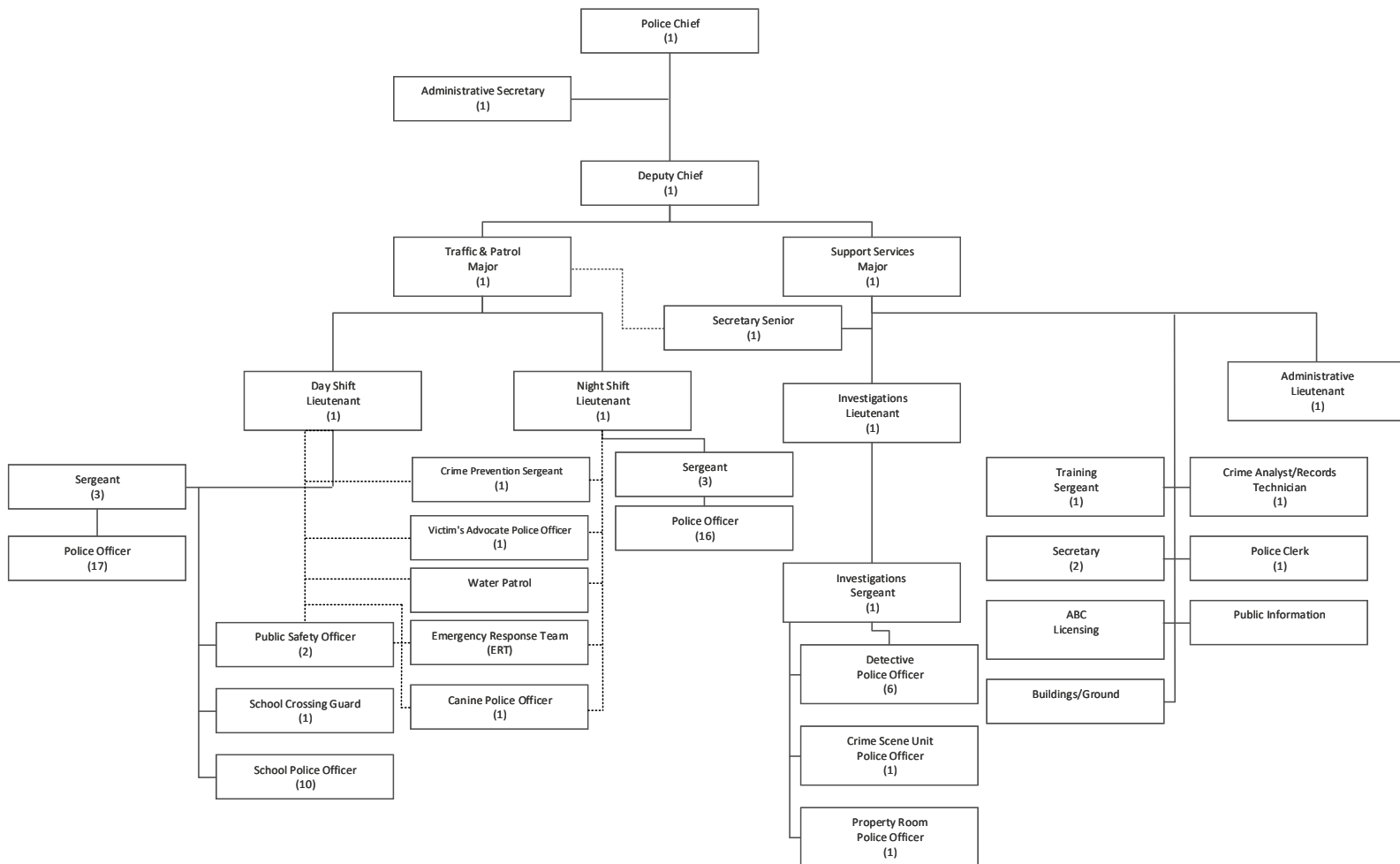
Other Parks & Recreation Funds



**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 35 - Parks & Recreation							
Division 452 - Golf							
42 Supplies							
4201	Fuel	\$ 811	\$ 135	-	\$ 600	\$ -	-100.0%
Supplies Total		811	135	-	600	-	-100.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	1,071	596	-	-	-	N/A
4304	Other Equipment Repair	-	-	-	-	-	N/A
4305	Heating / A.C. Repair	6,044	12,301	-	-	-	N/A
4306	Building Repair & Maint.	-	-	-	-	20,000	N/A
4307	Other Structures Repair	897	-	-	-	20,000	N/A
Maintenance & Repairs Total		8,012	12,897	-	-	40,000	N/A
45 Sundry Charges							
4501	Insurance Expense	3,391	3,645	3,800	4,010	4,000	-0.2%
Sundry Charge Total		3,391	3,645	3,800	4,010	4,000	-0.2%
Total Golf		\$ 12,214	\$ 16,677	3,800	\$ 4,610	\$ 44,000	854.4%

POLICE DEPARTMENT



The Henderson Police Department provides up-to-date, professional law enforcement to all citizens in 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 the Commonwealth of Kentucky and performs its services with honesty, courage, discretion, and fidelity and sound judgement.

2024-2025 Accomplishments

1. The department used a combination of strong enforcement, social media and school presentations to curb the numbers of both auto thefts and thefts from vehicles.
2. Our traffic stops and traffic citations have both increased dramatically in the past year.
3. We've continued to upgrade our equipment. We added 8 Flock cameras for 15 total cameras, and we upgraded our Tasers to the new Taser 10 model.

Department Goals and Objectives

1. The framework for the Henderson Police Foundation is already in place, including a Federal Tax ID and a Board of Directors. There hasn't been any fundraising or activity yet and we want to get this started, with the goal to help purchase equipment for the department over and above what is provided through the city budget.
2. Implement our Victim's Advocate position.
 - This position will focus heavily on Domestic Violence victims but will assist victims of all crime.
 - They will help direct victims to resources for assistance and help guide them through the court system.
 - They will also follow up with victims and take photographs of victim's injuries in the days following an incident.
3. Continue expanding our School Resource Officers. We currently have an MOU with the Henderson County School System for them to reimburse us for five officers and another MOU with the Community College for one officer. As we expand, we will update our MOU for the school system and college to cover the additional officers.
4. Continue to provide excellent service to our citizens while keeping the community safe.

Performance Measures

Performance Measure	Department Goal Link	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Target	Link to City's Strategic Goal
Victim's Advocate Position	2	n/a	n/a	n/a	1	Improve Customer Service
School Resource Officers	3	3	3	6	10	Improve Customer Service
Number of Physical Arrests	4	2,371	1,999	2,000	2,000	Maintain Basic Service Levels

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 40 - Police							
Division 231 - Police							
41 Personnel Services							
4101	Salaries - Supervision	\$ 243,068	\$ 455,180	452,742	\$ 405,560	\$ 431,210	6.3%
4102	Salaries - Clerical	218,829	272,055	273,066	283,220	301,760	6.5%
4103	Salaries - Operational	3,137,964	3,327,943	3,350,114	3,393,800	3,721,870	9.7%
4104	Salaries - Overtime	502,289	582,310	544,484	583,080	620,570	6.4%
4105	Salaries - Other	9,155	10,288	11,029	9,970	11,170	12.0%
4106	FICA	25,402	24,567	24,345	23,390	25,020	7.0%
4107	Medicare	58,079	65,852	65,631	67,780	73,760	8.8%
4108	Life Insurance	2,724	2,953	2,622	2,780	2,820	1.4%
4109	Health Insurance	1,014,048	968,134	873,793	1,365,990	1,238,400	-9.3%
4110	Other Insurance	6,424	6,998	6,206	7,590	7,710	1.6%
4111	Workers Compensation	55,214	53,473	39,338	103,420	112,810	9.1%
4112	Employee Assist. Prgm	1,049	1,182	1,049	1,220	1,220	0.0%
4115	Unemploy. Insurance	2,073	4,093	8,014	6,880	7,480	8.7%
4116	Employee Pension	110,237	81,303	74,750	72,370	77,320	6.8%
4119	Police & Fire Pension	1,601,961	1,612,186	1,610,697	1,659,110	1,808,050	9.0%
Personnel Services Total		6,988,516	7,468,517	7,337,880	7,986,160	8,441,170	5.7%
42 Supplies							
4201	Fuel	164,928	139,801	153,000	234,970	160,000	-31.9%
4202	Minor Tools	475	452	500	500	35,200	6940.0%
4203	Office Supplies	12,354	12,199	13,500	12,300	16,800	36.6%
4204	Cleaning Supplies	189	513	400	400	400	0.0%
4207	Clothing Supplies	72,417	87,523	117,000	62,500	100,000	60.0%
4208	Postage	988	740	1,200	1,200	1,230	2.5%
4209	Educational Supplies	25	7,662	200	1,000	1,000	0.0%
4210	Photographic Supplies	139	801	1,600	500	1,500	200.0%
4211	Periodicals & Supple.	884	782	900	900	1,000	11.1%
4216	Ammunition/Tasers	108,700	41,165	55,000	48,000	50,000	4.2%
4225	Safety Supplies	2,138	2,933	3,500	5,000	10,000	100.0%
4229	Miscell. Supplies	14,827	27,427	16,000	18,300	18,300	0.0%
Supplies Total		378,064	321,998	362,800	385,570	395,430	2.6%
43 Maintenance & Repairs							
4301	Vehicle Repair	121,531	146,062	126,000	90,000	90,000	0.0%
4302	Office Equip. Repair	51,150	37,387	32,200	68,200	78,000	14.4%
4303	Instr. & Appar. Repair	21,771	1,717	1,200	1,650	1,700	3.0%
4304	Other Equipment Repair	-	5,895	3,550	3,000	10,000	233.3%
4306	Building Repair & Maint.	22,187	557	30,000	25,000	30,000	20.0%
4307	Other Structures Repair	24,331	3,342	2,900	3,000	5,000	66.7%
4309	Radios Repair	2,130	6,510	2,600	2,500	2,500	0.0%
Maintenance & Repairs Total		243,100	201,470	198,450	193,350	217,200	12.3%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Division 231 - Police (continued)							
44 Services							
4401	Telephone	\$ 48,120	\$ 51,258	47,000	\$ 51,000	\$ 71,000	39.2%
4402	Medical Exams	1,207	1,097	600	-	-	N/A
4403	Assoc. Dues/Subscript.	4,816	2,444	4,700	6,460	6,900	6.8%
4405	Travel & Training	49,561	51,883	71,000	70,000	95,550	36.5%
4414	Clothing / Cleaning	12,915	23,019	25,000	24,000	27,250	13.5%
4415	Special Services	4,188	10,149	3,000	-	-	N/A
4417	Printing and Reprod.	18,131	17,160	22,000	21,200	22,000	3.8%
4418	Contractual Services	110,416	199,098	189,000	164,200	218,000	32.8%
4419	Professional Services	5,201	7,975	3,800	7,500	7,500	0.0%
4481	Henderson Co. Attorney	5,500	5,500	5,500	5,500	5,500	0.0%
Services Total		260,055	369,583	371,600	349,860	453,700	29.7%
45 Sundry Charge							
4501	Insurance Expense	201,943	127,893	135,610	141,200	140,500	-0.5%
Sundry Charge Total		201,943	127,893	135,610	141,200	140,500	-0.5%
46 Capital Outlay							
4601	Motor Vehicles	183,162	152,177	290,000	280,000	398,000	42.1%
4605	Machinery & Tools	53,588	-	55,000	275,000	-	-100.0%
4608	Instrument/Apparatus	50,191	16,282	-	-	12,000	N/A
Capital Outlay Total		286,941	168,459	345,000	555,000	410,000	-26.1%
Total Police		\$ 8,358,619	\$ 8,657,920	8,751,340	\$ 9,611,140	\$ 10,058,000	4.6%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Police

DIVISION: Police

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Gas mask communicators (10 at \$1,750)	\$ 17,500
		SRO Rifles (4 rifle kits at \$4,300)	17,200
		Other	500
			\$ 35,200
4211	Periodicals	Law Manuals	\$ 1,000
4216	Ammunition/Tasers	Ammunition	\$ 31,000
		Force-on-Force Rifles w/Simmunition rounds	17,000
		Miscellaneous	2,000
		Total	\$ 50,000
4225	Safety Supplies	Misc. Supplies for Identification & Property Requirements	\$ 5,000
		Medical Supplies for Firing Range & Jefferson Training Facilities	5,000
			\$ 10,000
4229	Miscellaneous Supplies	Citizen's Academy	\$ 3,500
		Education Reimbursement	1,000
		Depart Promo Items-Citizens/Youth/Senior Academy, Recruitment	4,000
		Awards Banquet	4,000
		Promotional/Retirement Ceremonies	1,000
		Hepatitis B Vaccines - New Officers	700
		Other	4,100
		Total	\$ 18,300
4302	Office Equipment Repair	Cellbrite Software Maintenance	\$ 20,200
		PowerDMS-PowerENGAGE Annual Renewal	15,000
		Alpha Laser Copier Maintenance / Operations area	12,000
		MDT Maintenance	10,000
		Omnigo/Quetel Property Software Annual Maintenance	8,600
		GovConnection	8,000
		Computer Maintenance Supplies	2,500
		Miscellaneous	1,700
		Total	\$ 78,000
4303	Instruments & Apparatus Repair	Fire Extinguisher Replacement for Vehicles	\$ 1,000
		Radar Gun Recalibration Annually	700
		Total	\$ 1,700
4304	Other Equipment Repair	Repair cost for miscellaneous non-vehicle equipment	\$ 3,000
		Gas mask filters	7,000
			\$ 10,000
4309	Radios Repair	Radio/Equipment Repair	\$ 2,500

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Police

DIVISION: Police

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscriptions	Social Media Archive (Annually)	\$ 1,000
		Notary Fees	1,100
		IACP Annual Dues for Chief, Deputy Chief, Majors, Lts.	1,100
		When2Work Subscription	1,600
		Police K9 Association	200
		KACP - Annual Dues for Police Chief, Deputy Chief, Majors (x2)	400
		ROCIC - Investigations Annual Fee	300
		Chamber of Commerce Membership	250
		KNOA Membership	100
		Nat'l Tactical Officers Association - ERT Team	150
		FBI LEEDA - Majors	100
		FBINA - Annual Fees	140
		NCPAA - Annual Dues	100
		NAACP Membership (x4)	200
		Sam's Membership	80
		KYABC Membership (Chief, Admin. Major)	80
		Total	\$ 6,900
4417	Printing	West Law Clear (Annually)	\$ 10,000
		Leads On Line (Annually)	5,500
		Special Forms, Business Cards, etc.	3,500
		Covert Track Renewal	1,200
		Misc.	1,800
		Total	\$ 22,000
4418	Contractual Services	Body cameras contract	\$ 78,000
		Taser contract	55,000
		Flock Camera System (\$2,500 X 15 cameras)	37,500
		HCSO Task Force Agreement	26,300
		Pre-Employment Testing & Psychological Screening	6,000
		Cintas (\$180/bi-weekly)	4,700
		WSON Ballgame announcements & radio spots	3,000
		Towing Charges	2,000
		City of Henderson - Electric Consumption pole cameras	1,250
		Precise Digital Annual Support	1,200
		PeopleFacts Credit Reports	950
		Website Contract Fee - Domain Listings	500
		One Call Now Annual Fee	300
		cell phone subpoenas	300
		Other	1,000
		Total	\$ 218,000
4419	Professional Service	Promotional Exam Development Fees	\$ 7,500

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Police

DIVISION: Police / 231 **TOTAL COST:** \$ 398,000

ACCOUNT DESCRIPTION: Motor Vehicles **ACCOUNT NUMBER:** 10.40.231.4601

DESCRIPTION OF ITEM OR PROJECT:

Marked Police Vehicles w/all necessary equipment (x4)	\$85,500 ea.	\$ 342,000	
Unmarked Police Vehicle w/all necessary equipment (x1)	55,650 ea.	<u>\$ 55,650</u>	
		<u>\$ 397,650</u>	Total

PROJECT JUSTIFICATION:

As per the City vehicle and machinery replacement plan. Vehicles are necessary for the daily operations of the police department. New vehicle will keep the operating cost down as older vehicles with high mileage and maintenance issues will be taken out of service.

IMPACT ON OPERATING BUDGET:

Repair and maintenance costs should decrease with implementation of newer police vehicles.

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Police

DIVISION: Police / 231 **TOTAL COST:** \$ 12,000

ACCOUNT DESCRIPTION: Instruments & Apparatus **ACCOUNT NUMBER:** 10-40-231-4608

DESCRIPTION OF ITEM OR PROJECT:

Police Canine

Police Canine	\$9,000
Equipment: leads, collars, various training equipment	<u>\$2,500</u>
	\$11,500

PROJECT JUSTIFICATION:

The Police Department currently owns two police canines. The oldest was purchased in September 2018. On average, police canines have a working range of 6-7 years, and we anticipate that the canine will need to be retired within the next six months. Approval of this purchase would allow the department to continue with two police canines to better serve both day and night shifts, and to alleviate the workload of just one canine.

IMPACT ON OPERATING BUDGET:

The local KY-ASAP Board has indicated that the Henderson Police Department will be receiving a \$4,000 grant that can only be applied to the purchase of a new Police Canine. With this grant, the total cost would be lowered to \$8,000.

**CITY OF HENDERSON, KY
MAJOR IMPROVEMENT DETAIL INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Police

DIVISION: Police / 231

TOTAL COST: \$ 30,000

ACCOUNT DESCRIPTION: Building Maintenance

ACCOUNT NUMBER: 10-40-231-4306

DESCRIPTION OF ITEM OR PROJECT:

Continued upgrade of department work areas to include: window treatments for various offices on the 2nd floor to help alleviate the excessive heat due to air conditioning issues, modernizing the breakroom on the 1st floor to incorporate a sitting area for employees during lunches and breaks, new seating arrangements for the 2nd floor breakroom, and comfortable seating in the 2nd floor main hall outside the Chief and Deputy Chief's office.

PROJECT JUSTIFICATION:

No new furniture or window treatments have been purchased since moving into the Peabody building in early 2002. All furniture was purchased in 2001 prior to the move and is in need of replacement.

IMPACT ON OPERATING BUDGET:

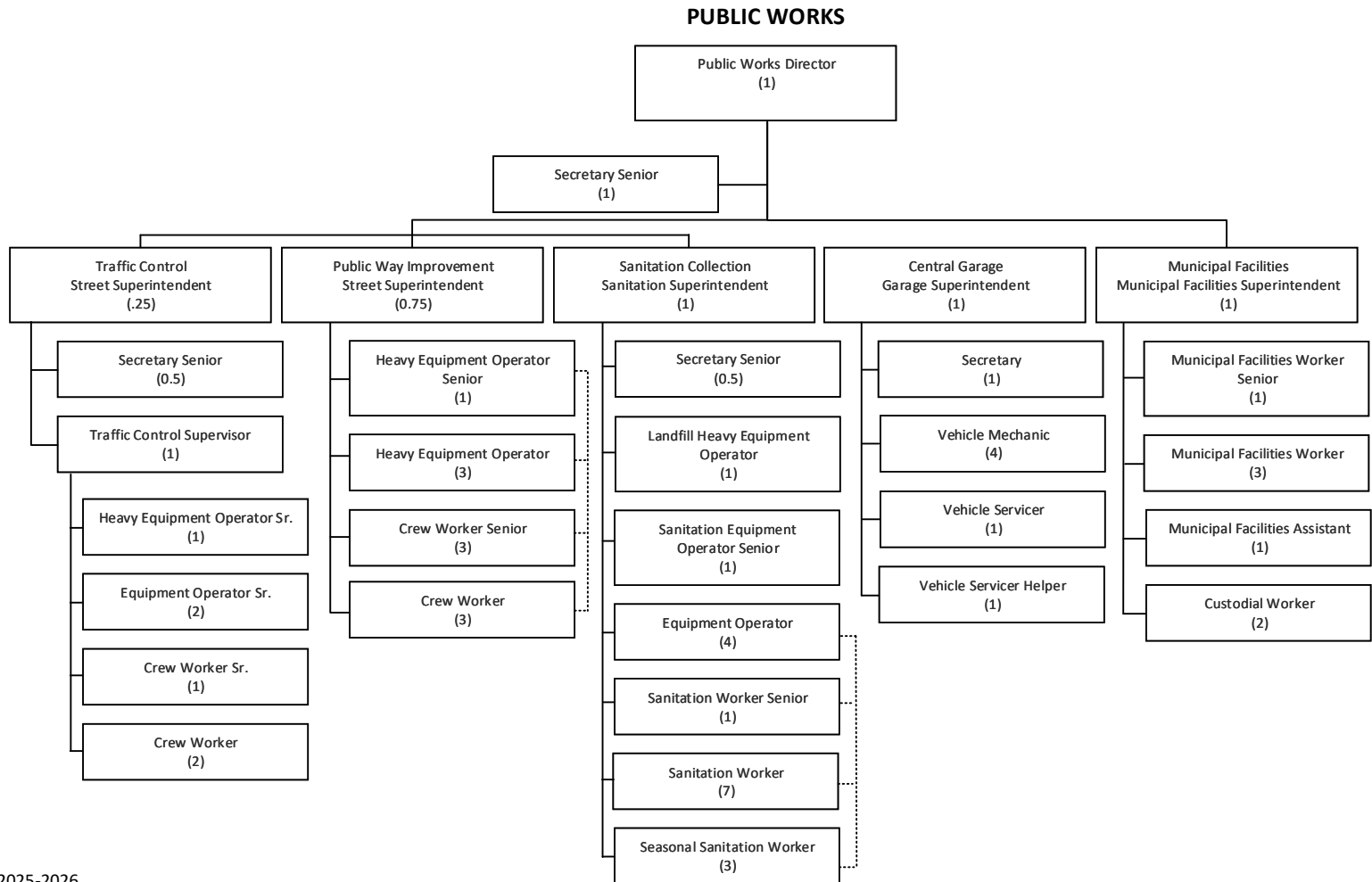
No additional costs after initial purchase of items.

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 40 - Police							
Division 230 - Police School Resource Officers							
4103	Salaries - Operational	\$ -	\$ -	303,343	\$ 303,900	\$ 614,520	102.2%
4107	Medicare	-	-	4,827	4,410	8,920	102.3%
4108	Life Insurance	-	-	187	260	420	61.5%
4109	Health Insurance	-	-	6,526	40,180	61,920	54.1%
4110	Other Insurance	-	-	447	690	1,150	66.7%
4111	Workers Compensation	-	-	-	7,600	15,370	102.2%
4112	Employee Assist. Prgm	-	-	81	110	180	63.6%
4115	Unemploy. Insurance	-	-	810	450	910	102.2%
4119	Police & Fire Pension	-	-	61,699	43,230	75,610	74.9%
Personnel Services Total		-	-	407,530	400,830	779,000	94.3%
42 Supplies							
4201	Fuel	-	-	-	9,180	-	-100.0%
Supplies Total		-	-	-	9,180	-	-100.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	-	-	-	5,820	-	-100.0%
Maintenance & Repairs Total		-	-	-	5,820	-	-100.0%
Total School Resource Officers		\$ -	\$ -	407,530	\$ 415,830	\$ 779,000	87.3%

CITY OF HENDERSON, KY
POLICE INVESTIGATION FUND BUDGET
FOR FISCAL 2026

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
REVENUE							
36 Sale of Property							
3622	Sale of Equipment	\$ -	\$ -	\$ 10,393	\$ -	\$ -	N/A
3623	Sale of Vehicles	-	32,306	-	-	-	N/A
Sale of Property Total		-	32,306	10,393	-	-	N/A
37 Other Revenue							
3700	Interest Income	3,701	4,110	4,100	-	-	N/A
3753	Federal Grant	8,954	476	475	-	-	N/A
3757	Investigation Revenue	47,950	13,051	86,002	93,000	75,000	-19.4%
Other Revenue Total		60,605	17,637	90,577	93,000	75,000	-19.4%
POLICE INVEST. REVENUE TOTAL		\$ 60,605	\$ 49,943	\$ 100,970	\$ 93,000	\$ 75,000	-19.4%
EXPENSE							
42 Supplies							
4229	Miscell. Supplies	\$ 18,184	\$ 14,055	\$ 26,700	\$ 20,000	\$ 25,000	25.0%
Supplies Total		18,184	14,055	26,700	20,000	25,000	25.0%
44 Services							
4470	Drug Buys	2,500	8,000	5,000	73,000	50,000	-31.5%
Services Total		2,500	8,000	5,000	73,000	50,000	-31.5%
46 Capital Outlay							
4601	Motor Vehicles	-	59,478	-	-	-	N/A
Capital Outlay Total		-	59,478	-	-	-	N/A
POLICE INVEST. EXPENSE TOTAL		\$ 20,684	\$ 81,533	\$ 31,700	\$ 93,000	\$ 75,000	-19.4%
POLICE INVESTIGATION NET		\$ 39,921	\$ (31,590)	\$ 69,270	\$ -	\$ -	



2024-2025 Accomplishments

1. Completed the milling and paving list for fiscal year 2025 in fall of 2024 and spring of 2025.
2. Completed the 2025 Spring Clean Up during March and April hauling 285 tons of material.
3. Replaced City street signage for Retro-Reflectivity as needed.
4. Completed sidewalk connectivity on Mill Street and North Elm Street.

Department Goals and Objectives

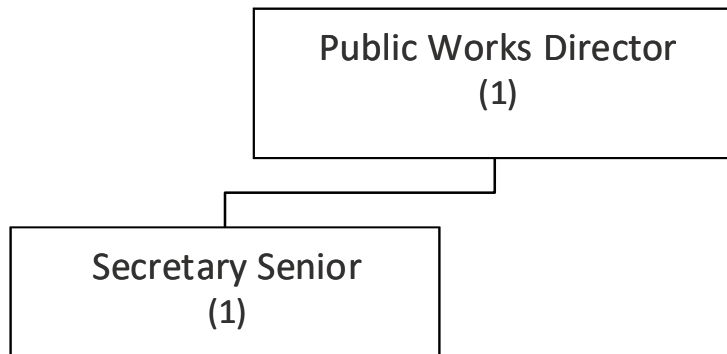
1. Mill and Resurface City Streets as listed in the Fiscal 2026 Paving List.
2. Complete the Annual Spring Clean Up during the months of March and April 2026.
3. Continue to replace City signs to meet Retro-Reflectivity requirements.
4. Continue to implement and expand sidewalk connectivity throughout the community.

Performance Measures

Performance Measure	Department Goal Link	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Target	Link to City's Strategic Goal
Completed the paving of streets and roads listing	1	Y	Y	Y	Y	Maintain Basic Service Levels
Completed the Spring Clean Up program	2	Y	Y	Y	Y	Enhance City Attractiveness
Met the retro-reflectivity sign replacement standards from the MUTCD	3	Y	Y	Y	Y	Maintain Basic Service Level

*MUTCD – Manual on Uniform Traffic Control Devices for streets and highways published by the Federal Highway Administration (FHWA).

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 2026**

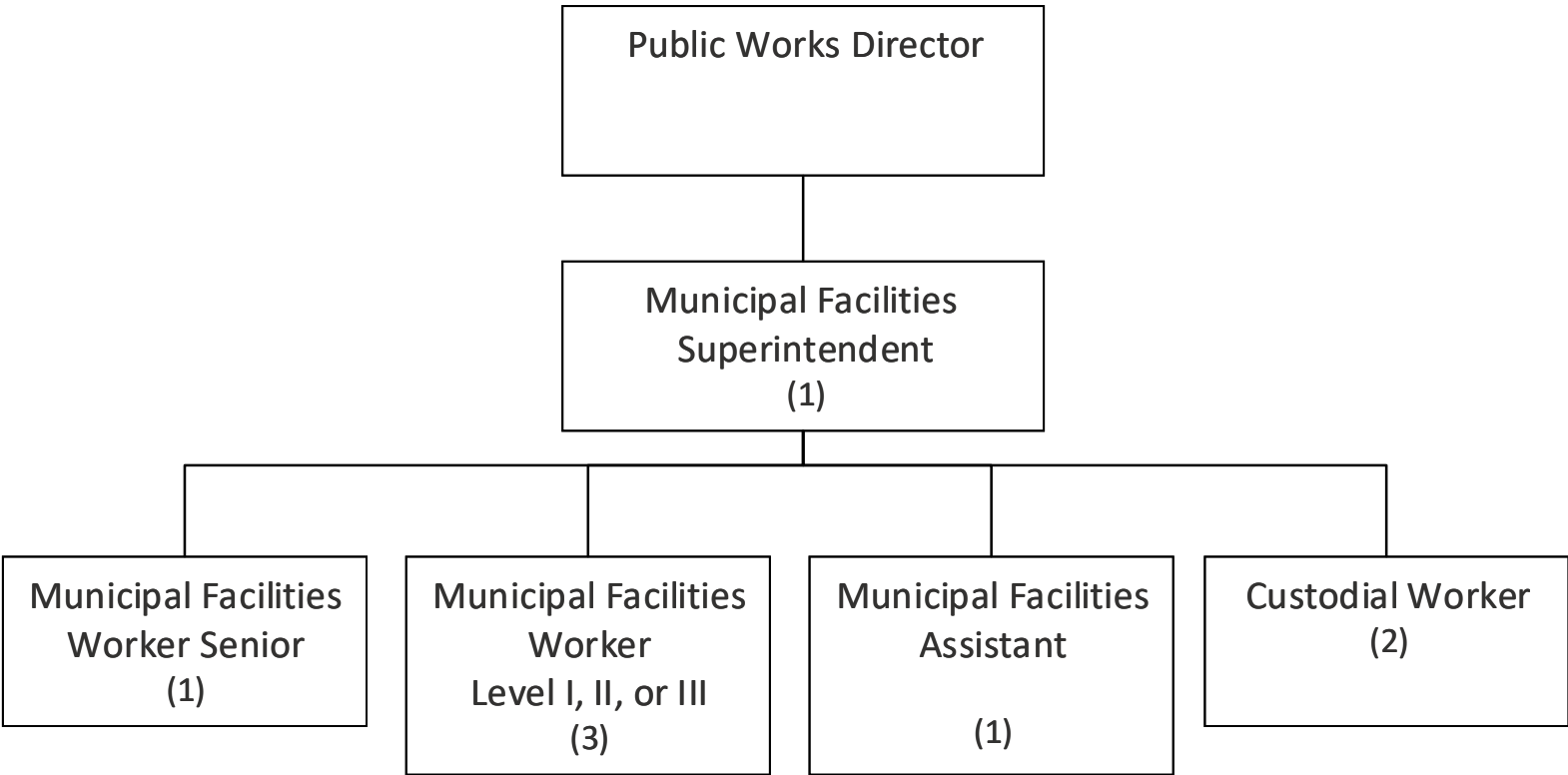
Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 45 - Public Works							
Division 341 - Public Works Administration							
41 Personnel Services							
4101	Salaries - Supervision	\$ 92,214	\$ 96,674	104,009	\$ 107,800	\$ 107,730	-0.1%
4102	Salaries - Clerical	50,546	54,304	60,034	59,840	59,740	-0.2%
4106	FICA	8,732	9,220	10,020	10,400	10,380	-0.2%
4107	Medicare	2,042	2,156	2,343	2,440	2,430	-0.4%
4108	Life Insurance	64	70	63	90	90	0.0%
4109	Health Insurance	39,360	37,512	34,906	40,180	44,400	10.5%
4110	Other Insurance	210	229	206	230	230	0.0%
4111	Workers Compensation	699	590	610	2,830	2,830	0.0%
4112	Employee Assist. Prgm	34	38	34	40	40	0.0%
4115	Unemploy. Insurance	72	136	420	250	250	0.0%
4116	Employee Pension	38,146	35,238	32,176	33,050	31,150	-5.7%
Personnel Services Total		232,119	236,167	244,821	257,150	259,270	0.8%
42 Supplies							
4201	Fuel	1,284	1,193	1,150	1,860	1,500	-19.4%
4202	Minor Tools	-	-	-	-	-	N/A
4203	Office Supplies	136	642	265	380	380	0.0%
4207	Clothing Supplies	-	325	150	380	380	0.0%
4208	Postage	15	84	10	30	30	0.0%
Supplies Total		1,435	2,244	1,575	2,650	2,290	-13.6%
43 Maintenance & Repairs							
4301	Vehicle Repair	1,067	596	1,140	1,580	1,580	0.0%
4302	Office Equip. Repair	1	4	5	80	40	-50.0%
Maintenance & Repairs Total		1,068	600	1,145	1,660	1,620	-2.4%
44 Services							
4401	Telephone	643	699	1,080	1,200	1,200	0.0%
4402	Medical Exams	85	75	135	150	150	0.0%
4403	Assoc. Dues/Subscript.	25	25	25	50	50	0.0%
4405	Travel & Training	-	65	-	100	100	0.0%
4415	Special Services	43	53	22	30	30	0.0%
4417	Printing and Reprod.	2	2	-	50	50	0.0%
Services Total		798	919	1,262	1,580	1,580	0.0%
45 Sundry							
4501	Insurance	1,314	1,119	1,037	1,240	1,240	0.0%
Sundry Total		1,314	1,119	1,037	1,240	1,240	0.0%
Total Public Works Administration		\$ 236,734	\$ 241,049	249,840	\$ 264,280	\$ 266,000	0.7%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

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	\$ 230
		Boots for one employee	150
		Total	\$ 380
4301	Vehicle Repair	Preventive maintenance	\$ 200
		Other unanticipated repairs	1,380
		Total	\$ 1,580
4401	Telephone	Building systems - including fax line charges	\$ 530
		Cell phone allowance for two employees	670
		Total	\$ 1,200
4403	Association Dues and Subscriptions	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 heating, ventilating, and air conditioners (HVAC) systems.

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 45 - Public Works							
Division 014 - Municipal Facilities							
41 Personnel Services							
4101	Salaries - Supervision	\$ 62,534	\$ 66,825	71,852	\$ 71,690	\$ 73,980	3.2%
4103	Salaries - Operational	225,910	240,502	281,991	251,140	325,460	29.6%
4104	Salaries - Overtime	7,339	15,392	17,016	11,270	10,770	-4.4%
4106	FICA	17,566	19,264	22,211	20,720	25,440	22.8%
4107	Medicare	4,108	4,505	5,195	4,850	5,950	22.7%
4108	Life Insurance	243	263	263	260	340	30.8%
4109	Health Insurance	93,938	90,902	95,749	120,530	154,410	28.1%
4110	Other Insurance	602	669	665	690	920	33.3%
4111	Workers Compensation	3,123	2,449	2,335	13,880	17,080	23.1%
4112	Employee Assist. Prgm	96	112	111	110	150	36.4%
4115	Unemploy. Insurance	150	290	939	500	540	8.0%
4116	Employee Pension	76,992	75,323	72,723	65,860	76,380	16.0%
Personnel Services Total		492,601	516,496	571,050	561,500	691,420	23.1%
42 Supplies							
4201	Fuel	11,513	9,532	8,725	16,100	10,300	-36.0%
4202	Minor Tools	2,383	1,733	2,275	2,400	2,400	0.0%
4203	Office Supplies	1,838	2,008	1,875	2,000	2,000	0.0%
4205	Medical & Drug Supply	41	25	38	40	40	0.0%
4207	Clothing Supplies	3,348	3,550	4,250	4,350	4,850	11.5%
4208	Postage	27	4	60	50	50	0.0%
4214	Chemical Supplies	7,569	5,138	4,850	5,000	5,000	0.0%
4215	Janitorial Supplies	23,598	26,288	23,250	24,000	24,000	0.0%
4225	Safety Supplies	463	486	475	500	500	0.0%
Supplies Total		50,780	48,798	45,798	54,440	49,140	-9.7%
43 Maintenance & Repairs							
4301	Vehicle Repair	14,973	27,988	26,250	24,700	15,000	-39.3%
4302	Office Equip. Repair	1	-	-	-	-	N/A
4305	Heating / A.C. Repair	20,428	31,962	46,750	53,000	53,000	0.0%
4306	Building Repair & Maint.	327,359	399,965	375,000	869,500	909,500	4.6%
4307	Other Structures Repair	25,767	34,741	29,250	30,000	30,000	0.0%
4325	Boat Launch Expense	13,364	8,017	16,800	17,000	17,000	0.0%
Maintenance & Repairs Total		401,892	502,673	494,050	994,200	1,024,500	3.0%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Division 014 - Municipal Facilities (continued)							
44 Services							
4401	Telephone	\$ 11,682	\$ 11,610	11,200	\$ 11,400	\$ 11,400	0.0%
4402	Medical Exams	279	-	135	200	200	0.0%
4403	Assoc. Dues/Subscript.	25	-	-	-	-	N/A
4405	Travel & Training	4,957	4,637	9,250	9,480	10,710	13.0%
4414	Clothing / Cleaning	300	550	650	600	700	16.7%
4415	Special Services	143	148	200	210	240	14.3%
4417	Printing and Reprod.	11	10	-	-	-	N/A
4418	Contractual Services	168,396	171,023	161,250	169,620	115,180	-32.1%
4424	Equipment Rental	1,570	905	3,875	1,500	2,000	33.3%
Services Total		187,363	188,883	186,560	193,010	140,430	-27.2%
45 Sundry Charges							
4501	Insurance Expense	24,193	26,001	30,504	28,530	30,510	6.9%
Sundry Charge Total		24,193	26,001	30,504	28,530	30,510	6.9%
46 Capital Outlay							
4601	Motor Vehicles	-	-	65,608	65,000	-	-100.0%
4605	Machinery & Tools	125,339	18,500	-	-	12,000	N/A
4617	Buildings	-	-	39,750	40,000	-	-100.0%
Capital Outlay Total		125,339	18,500	105,358	105,000	12,000	-88.6%
Total Municipal Facilities		\$ 1,282,168	\$ 1,301,351	1,433,320	\$ 1,936,680	\$ 1,948,000	0.6%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

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	toner cartridges @ \$125 each	\$ 1,900
		Pens, pencils, folders, binders, calendars, etc.	100
		Total	\$ 2,000
4207	Clothing Supplies	Uniforms for 8 employees	\$ 3,150
		Boots \$150 for 8 employees	1,200
		Raingear, winter wear, etc.	500
		Total	\$ 4,850
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.	\$ 500
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	9,500
		Total	\$ 15,000
4305	Heating / A.C. Repairs	Parts, repairs, and replacement at all facilities	\$ 53,000
4307	Other Structure Repairs	Downtown, Elm St., 2nd St. and riverfront light repairs	\$ 30,000
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 8 employees	\$ 700

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Public Works

DIVISION: Municipal Facilities

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	City Building, Peabody Building, and MSC HVAC Service Contract	18,440
		Municipal Service Center/Depot Janitorial Contract	23,000
		Fire/Burglar Alarms for City, Peabody, Depot, and MSC	14,980
		Mosquito Control - 7 months	14,935
		Floor Mats for City Building and Welcome Center	11,960
		Stanley Doors	1,365
		Elevators Maintenance for City Building and Peabody Buildings	10,500
		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	2,100
		Public Safety Building Sprinkler System	1,810
		Copier Maintenance Contract	1,080
		Dumbwaiter	980
		Total	\$ 115,180
4424	Equipment Rental	Hauling of JLG and other small equipment	\$ 2,000

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Public Works

DIVISION: Municipal Facilities

TOTAL COST: \$ 12,000

ACCOUNT DESCRIPTION: Machinery & Tools

ACCOUNT NUMBER: 10.45.014.4605

DESCRIPTION OF ITEM OR PROJECT:

Futura pro key machine

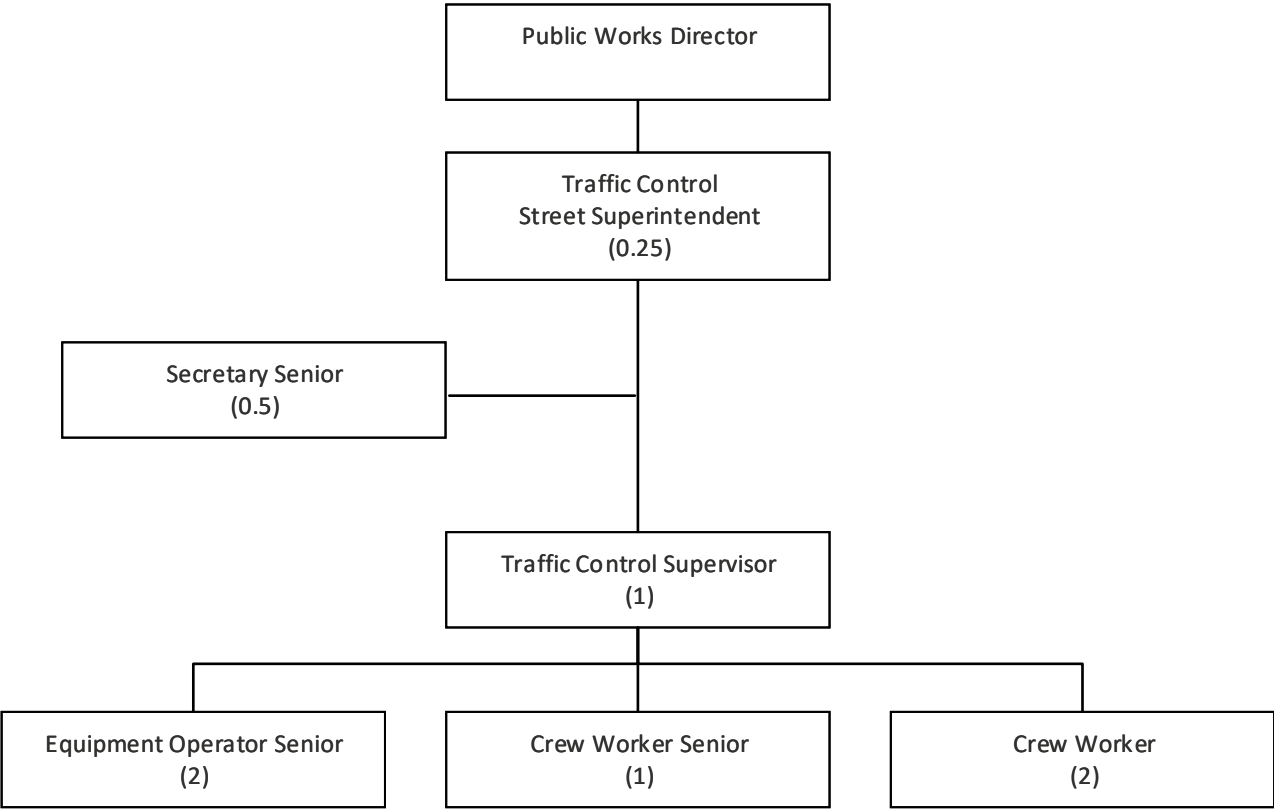
PROJECT JUSTIFICATION:

Current machine has no more updates allowing us to only make keys for vehicles and building doors up to the year 2016.

IMPACT ON OPERATING BUDGET:

City has a locksmith and this will save on cost for making keys.

**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 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 45 - Public Works							
Division 234 - Traffic Control							
41 Personnel Services							
4101	Salaries - Supervision	\$ 16,662	\$ 17,695	18,983	\$ 19,120	\$ 19,720	3.1%
4102	Salaries - Clerical	16,838	19,515	21,338	21,340	21,990	3.0%
4103	Salaries - Operational	199,991	209,277	251,612	261,230	259,500	-0.7%
4104	Salaries - Overtime	719	1,829	4,939	2,210	3,130	41.6%
4106	FICA	13,877	14,855	17,749	18,850	18,870	0.1%
4107	Medicare	3,245	3,474	4,151	4,410	4,420	0.2%
4108	Life Insurance	248	276	272	290	290	0.0%
4109	Health Insurance	102,321	93,507	106,930	135,600	149,850	10.5%
4110	Other Insurance	592	660	651	780	780	0.0%
4111	Workers Compensation	4,069	3,094	2,782	16,920	16,890	-0.2%
4112	Employee Assist. Prgm	96	110	111	130	130	0.0%
4115	Unemploy. Insurance	124	218	785	450	450	0.0%
4116	Employee Pension	64,403	58,189	57,648	59,900	56,670	-5.4%
Personnel Services Total		423,185	422,699	487,951	541,230	552,690	2.1%
42 Supplies							
4201	Fuel	30,858	28,285	27,500	49,110	33,000	-32.8%
4202	Minor Tools	108	650	775	800	800	0.0%
4203	Office Supplies	858	380	1,475	1,600	1,600	0.0%
4205	Medical & Drug Supply	16	20	18	20	20	0.0%
4207	Clothing Supplies	1,652	1,966	2,100	2,140	2,400	12.1%
4208	Postage	32	-	5	40	40	0.0%
4213	Traffic Control Supplies	32,988	36,896	35,100	36,000	36,000	0.0%
4229	Miscell. Supplies	368	277	390	400	450	12.5%
Supplies Total		66,880	68,474	67,363	90,110	74,310	-17.5%
43 Maintenance & Repairs							
4301	Vehicle Repair	53,637	54,514	54,650	55,000	55,000	0.0%
Maintenance & Repairs Total		53,637	54,514	54,650	55,000	55,000	0.0%
44 Services							
4401	Telephone	1,627	1,617	1,710	1,870	1,870	0.0%
4402	Medical Exams	686	452	315	480	480	0.0%
4405	Travel & Training	-	1,038	890	1,090	1,460	33.9%
4408	Legal Advertising	222	-	-	-	-	N/A
4409	Electric-Purchased	39,361	38,278	38,650	41,000	41,000	0.0%
4414	Clothing / Cleaning	250	500	550	600	600	0.0%
4415	Special Services	116	143	155	180	180	0.0%
4417	Printing and Reprod.	-	1	-	-	-	N/A
4418	Contractual Services	43,170	34,879	45,800	57,600	58,500	1.6%
4432	Storm/Disaster Services	-	-	5,560	-	-	N/A
Services Total		85,432	76,908	93,630	102,820	104,090	1.2%
45 Sundry Charges							
4501	Insurance Expense	8,865	7,450	7,182	8,200	7,910	-3.5%
Sundry Charge Total		8,865	7,450	7,182	8,200	7,910	-3.5%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Division 234 - Traffic Control (continued)							
46 Capital Outlay							
4601	Motor Vehicles	\$ 302,484	\$ -	68,185	\$ 85,000	\$ -	-100.0%
4605	Machinery & Tools	6,706	-	-	-	16,000	N/A
Capital Outlay Total		309,190	-	68,185	85,000	16,000	-81.2%
Total Traffic Control		\$ 947,189	\$ 630,045	778,961	\$ 882,360	\$ 810,000	-8.2%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

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	400
		Total	\$ 1,600
4207	Clothing Supplies	6 uniforms	\$ 850
		6 pairs of boots at \$150	900
		Winter wear	560
		Hats, gloves, safety glasses, vests, and hearing protection	50
		Other	40
		Total	\$ 2,400
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	\$ 300
		Rehydration drinks	150
		Total	\$ 450
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 2026**

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	15,000
		Riverbank mowing	11,500
		Floor mats	2,300
		Sign Program - Yearly Subscription	900
		Total	\$ 58,500

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Public Works

DIVISION: Traffic Control

TOTAL COST: \$ 16,000

ACCOUNT DESCRIPTION: Machinery and Tools

ACCOUNT NUMBER: 10.45.234.4605

DESCRIPTION OF ITEM OR PROJECT:

This a Walk Behind Linelazer 3900 Paint Machine to replace the 2004 Linelazer III we currently use.

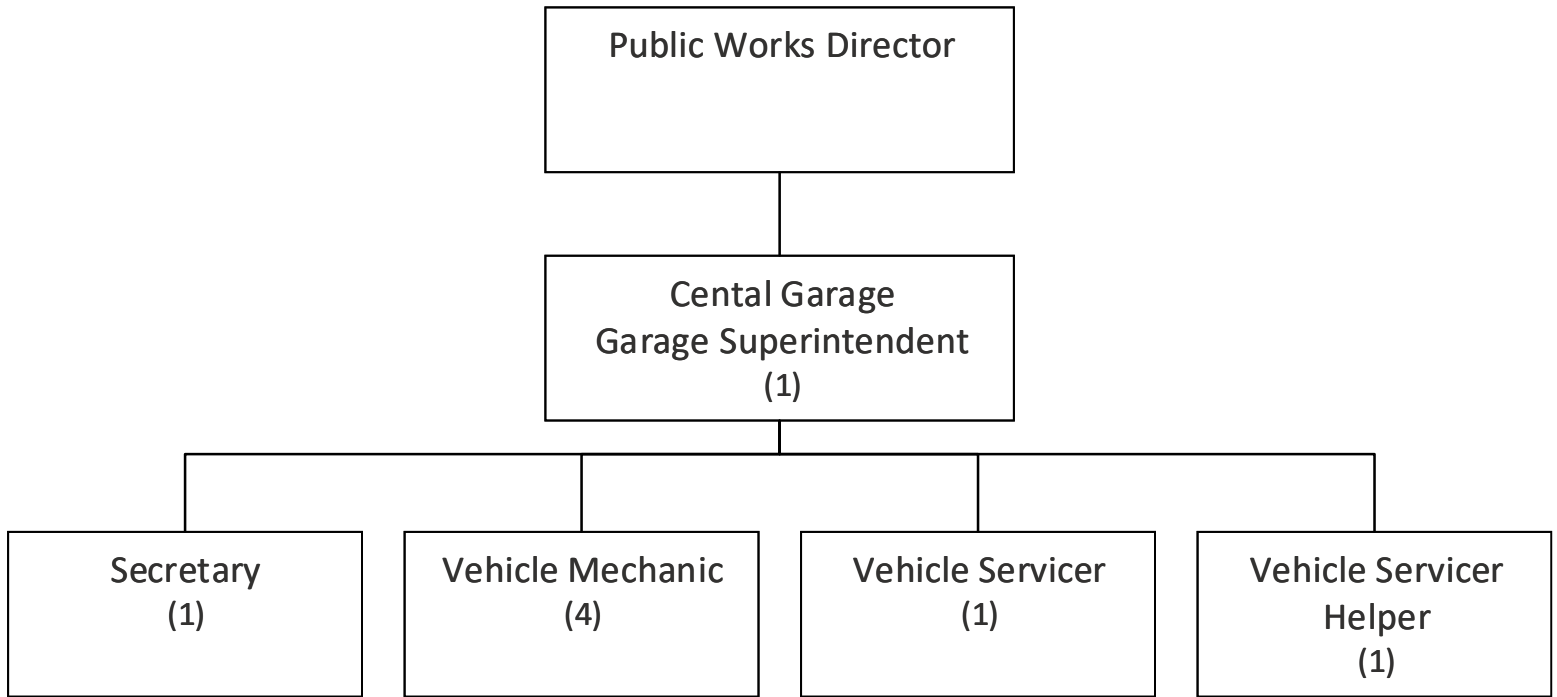
PROJECT JUSTIFICATION:

Due to age and use, this needs to be replaced. It is in poor working condition.

IMPACT ON OPERATING BUDGET:

With new machine, City striping will be completed more efficiently with less maintenance cost.

**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 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 45 - Public Works							
Division 366 - Central Garage							
41 Personnel Services							
4101	Salaries - Supervision	\$ 59,536	\$ 63,218	68,506	\$ 68,390	\$ 70,700	3.4%
4102	Salaries - Clerical	44,857	48,446	52,003	50,590	51,680	2.2%
4103	Salaries - Operational	240,147	256,041	291,820	296,890	307,670	3.6%
4104	Salaries - Overtime	1,845	1,270	6,677	3,000	3,120	4.0%
4106	FICA	20,934	22,391	25,451	25,970	26,860	3.4%
4107	Medicare	4,896	5,236	5,952	6,080	6,290	3.5%
4108	Life Insurance	352	384	346	340	340	0.0%
4109	Health Insurance	137,760	131,292	122,170	160,710	177,600	10.5%
4110	Other Insurance	841	918	826	920	920	0.0%
4111	Workers Compensation	2,638	2,054	1,986	10,000	10,360	3.6%
4112	Employee Assist. Prgm	134	151	136	150	150	0.0%
4115	Unemploy. Insurance	177	335	1,088	620	640	3.2%
4116	Employee Pension	92,549	86,119	82,173	82,560	80,660	-2.3%
Personnel Services Total		606,666	617,855	659,134	706,220	736,990	4.4%
42 Supplies							
4200	Non-Inventory Parts	3,332	1,436	4,375	4,500	4,500	0.0%
4201	Fuel	4,870	4,861	4,500	7,320	5,760	-21.3%
4202	Minor Tools	5,209	5,102	9,795	9,800	9,800	0.0%
4203	Office Supplies	478	682	825	900	900	0.0%
4204	Cleaning Supplies	606	738	825	850	850	0.0%
4205	Medical & Drug Supply	89	75	85	90	90	0.0%
4207	Clothing Supplies	3,111	2,819	2,895	3,400	3,400	0.0%
4209	Educational Supplies	1,866	3,598	3,760	3,600	3,800	5.6%
4214	Chemical Supplies	2,989	1,905	2,950	3,000	3,000	0.0%
4229	Miscell. Supplies	427	366	330	300	380	26.7%
Supplies Total		22,977	21,649	30,340	33,760	32,480	-3.8%
43 Maintenance & Repairs							
4301	Vehicle Repair	8,353	6,465	6,550	8,500	8,500	0.0%
4304	Other Equipment Repair	341	-	1,350	1,730	1,730	0.0%
4308	Machines Tools Repair	1,295	4,065	3,350	3,500	3,500	0.0%
Maintenance & Repairs Total		9,989	10,530	11,250	13,730	13,730	0.0%

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Division 366 - Central Garage (continued)							
44 Services							
4401	Telephone	\$ 571	\$ 571	810	\$ 870	\$ 870	0.0%
4402	Medical Exams	554	282	185	200	200	0.0%
4405	Travel and Training	1,584	3,262	1,850	1,500	2,000	33.3%
4414	Clothing / Cleaning	350	700	700	700	700	0.0%
4415	Special Services	196	235	195	240	240	0.0%
4418	Contractual Services	5,015	4,423	4,250	6,200	6,200	0.0%
Services Total		8,270	9,473	7,990	9,710	10,210	5.1%
45 Sundry Charges							
4501	Insurance Expense	5,225	4,170	3,577	4,590	4,590	0.0%
Sundry Charge Total		5,225	4,170	3,577	4,590	4,590	0.0%
46 Capital Outlay							
4605	Machinery & Tools	-	28,828	-	-	12,000	N/A
Capital Outlay Total		-	28,828	-	-	12,000	N/A
Total Central Garage		\$ 653,127	\$ 692,505	712,291	\$ 768,010	\$ 810,000	5.5%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

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	\$ 2,350
		Boots \$150 for seven employees	1,050
		Total	\$ 3,400
4209	Educational Supplies	Mitchell on Demand Renewal	\$ 1,900
		Updates for scan devices	1,900
		Total	\$ 3,800
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 2026**

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
4418	Contractual Services	Vehicle tire disposals	\$ 5,000
		Crane repairs at 5th St. and MSC	1,200
		Total	\$ 6,200

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Public Works

DIVISION: Central Garage

TOTAL COST: \$ 12,000

ACCOUNT DESCRIPTION: Machinery & Tools

ACCOUNT NUMBER: 10.45.366.4605

DESCRIPTION OF ITEM OR PROJECT:

Diagnostic Scan Tool for vehicle repairs

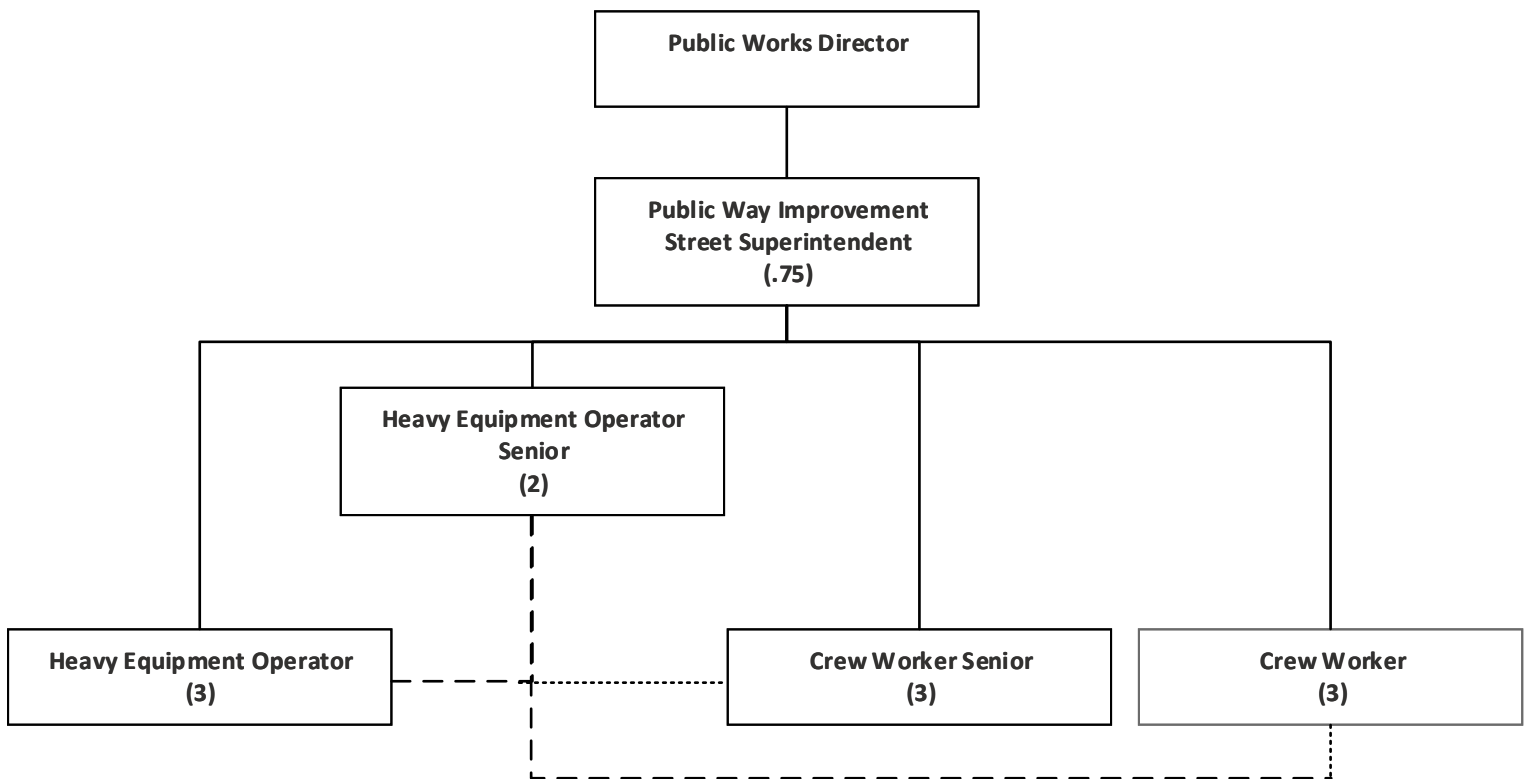
PROJECT JUSTIFICATION:

Current scan tool is out dated and will allow us to do only limited diagnostics.

IMPACT ON OPERATING BUDGET:

A new scan tool will provide better service to the City Departments on vehicle repairs.

**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 operation expenses are in in the Public Way Improvement Fund.

CITY OF HENDERSON, KY
PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET
FOR FISCAL 2026

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 568	\$ 881	\$ 800	\$ -	\$ -	N/A
3751	LGEA-Coal	19,113	56,721	57,950	-	15,000	N/A
3752	LGEA-Mineral	40,835	34,111	35,937	30,000	30,000	0.0%
3756	Municipal Aid	587,970	674,152	630,000	605,000	630,000	4.1%
3830	Reimbursable Services	10,123	4,957	1,200	7,000	7,000	0.0%
Other Revenue Total		658,609	770,822	725,887	642,000	682,000	6.2%
38 Transfer Miscellaneous							
3835	Service Cuts	119,546	86,893	88,500	110,000	100,000	-9.1%
3851	Transfer from General	1,115,000	1,295,000	1,705,000	1,451,000	1,533,000	5.7%
Transfers Miscellaneous Total		1,234,546	1,381,893	1,793,500	1,561,000	1,633,000	4.6%
PWI REVENUE TOTAL		\$ 1,893,155	\$ 2,152,715	\$ 2,519,387	\$ 2,203,000	\$ 2,315,000	5.1%

EXPENSE

Department 45 - Public Works
Division 342 - Public Way Improvement

41 Personnel Services							
4101	Salaries - Supervision	\$ 49,996	\$ 53,244	\$ 56,949	\$ 57,350	\$ 59,140	3.1%
4103	Salaries - Operational	359,019	399,713	429,016	443,480	451,150	1.7%
4104	Salaries - Overtime	9,794	10,046	29,086	10,980	11,400	3.8%
4106	FICA	24,896	27,660	30,902	31,750	32,350	1.9%
4107	Medicare	5,822	6,469	7,227	7,430	7,570	1.9%
4108	Life Insurance	428	488	440	460	460	0.0%
4109	Health Insurance	210,143	210,364	197,637	215,950	238,650	10.5%
4110	Other Insurance	1,024	1,166	1,064	1,240	1,240	0.0%
4111	Workers Compensation	10,508	8,645	7,775	30,450	31,030	1.9%
4112	Employee Assist. Prgm	164	193	177	200	200	0.0%
4115	Unemploy. Insurance	221	341	1,316	760	770	1.3%
4116	Employee Pension	111,412	110,266	101,353	100,910	97,150	-3.7%
Personnel Services Total		783,427	828,595	862,942	900,960	931,110	3.3%

CITY OF HENDERSON, KY
PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET
FOR FISCAL 2026

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Division 342 - Public Way Improvement (continued)							
42 Supplies							
4201	Fuel	\$ 36,055	\$ 32,578	\$ 25,240	\$ 51,380	\$ 30,500	-40.6%
4202	Minor Tools	1,518	3,111	1,850	1,500	1,800	20.0%
4205	Medical & Drug Supply	-	-	20	30	30	0.0%
4207	Clothing Supplies	2,705	3,355	4,750	4,970	4,970	0.0%
4213	Traffic Control Supplies	1,498	1,284	1,450	1,500	1,500	0.0%
4214	Chemical Supplies	14,880	11,450	31,050	32,100	32,100	0.0%
4229	Miscell. Supplies	5,813	7,090	5,450	5,000	5,500	10.0%
Supplies Total		62,469	58,868	69,810	96,480	76,400	-20.8%
43 Maintenance & Repairs							
4301	Vehicle Repair	51,175	73,702	72,500	59,500	59,500	0.0%
4312	Walks and Drives	10,365	10,614	15,850	30,000	25,000	-16.7%
4315	Utility Cuts	93,947	146,514	95,000	100,000	100,000	0.0%
4316	Concrete Repairs	312,217	339,820	330,000	340,000	374,000	10.0%
4317	Asphalt Street Overlay	463,256	561,940	645,000	660,000	726,000	10.0%
Maintenance & Repairs Total		930,960	1,132,590	1,158,350	1,189,500	1,284,500	8.0%
44 Services							
4402	Medical Exams	938	971	780	900	900	0.0%
4403	Assoc. Dues/Subscript.	25	-	-	-	-	N/A
4405	Travel & Training	2,205	1,141	135	570	290	-49.1%
4413	Rental Fees	-	-	125	500	500	0.0%
4414	Clothing / Cleaning	450	1,000	900	1,000	1,000	0.0%
4415	Special Services	219	262	235	300	300	0.0%
4418	Contractual Services	7,320	-	-	-	-	N/A
4419	Professional Services	-	5,600	-	-	-	N/A
4432	Storm/Disaster Services	-	-	405,000	-	-	N/A
Services Total		11,157	8,974	407,175	3,270	2,990	-8.6%
45 Sundry Charges							
4501	Insurance Expense	13,602	25,231	21,110	12,790	20,000	56.4%
Sundry Charges TOTAL		13,602	25,231	21,110	12,790	20,000	56.4%
PWI EXPENSE TOTAL		\$ 1,801,615	\$ 2,054,258	\$ 2,519,387	\$ 2,203,000	\$ 2,315,000	5.1%
PWI TOTAL NET		\$ 91,540	\$ 98,457	\$ -	\$ -	\$ -	-

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Public Works

DIVISION: Public Way Improvement

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Saw Blades	\$ 800
		Rakes	200
		Shovels	200
		Black top equipment	400
		Other	200
		Total	\$ 1,800
4207	Clothing Supplies	Uniforms (10 employees at \$200 each)	\$ 2,000
		Boots for 10 employees	1,500
		Winter wear	600
		Hats, gloves, safety glasses, safety vest, and hearing protection	500
		Other	370
		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	2,400
		Total	\$ 32,100
4229	Miscellaneous Supplies	Ice and water	\$ 4,050
		Overtime meals during paving projects and storms	950
		Rehydration drinks	500
		Total	\$ 5,500
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 2026**

DEPARTMENT: Public Works

DIVISION: Public Way Improvement

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4312	Walks and Drives	Black top and concrete repair	\$ 12,600
		Rock, alleys, and other projects	8,500
		Cold patch / UPM for pot holes	3,000
		Sand for snow removal	900
		Total	\$ 25,000
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	\$ 374,000
4317	Asphalt Street Overlay	Major paving and street repair - see detail on page on next page	\$ 726,000
4414	Clothing/Cleaning	Cleaning allowance for 10 employees	\$ 1,000

**CITY OF HENDERSON, KY
PAVING OF STREETS AND ROADS
FISCAL 2026**

Branch Name	From	To	Budget
CLAY STREET	FAGAN STREET	MEADOW STREET	\$ 34,700
CLAY STREET	SOUTH ALVES STREET	FAGAN STREET	\$ 49,000
CANOE CREEK DRIVE	SOUTH GREEN STREET	KAYAK WAY	\$ 36,000
DR MLK AVE	FAGAN ST	MEADOW ST	\$ 37,200
DR MLK AVE	FAGAN ST	SOUTH ALVASIA ST	\$ 19,300
ELK AVE	NORTH ELM ST	NORTH GREEN ST	\$ 28,800
GLENGARY WAY	BANNOCKBURN DRIVE	END OF PAVEMENT	\$ 64,100
GREEN RIVER ROAD	WATSON LANE	OSAGE DRIVE	\$ 68,200
NORRIS LANE	SOUTH GREEN STREET	SOUTH ALVES STREET	\$ 36,200
NORTH ELM STREET	LONG JOHN SILVERS	HI-Y DRIVE	\$ 55,700
NORTH ELM STREET	BARKER ROAD	WATSON LANE	\$ 34,200
OLD CORYDON RD	US 60 WEST	END OF PAVEMENT	\$ 24,300
SOUTH ALVASIA ST *	WASHINGTON ST	VINE STREET	\$ 39,600
SOUTH ALVES STREET	DR MLK AVE	VINE STREET	\$ 28,300
SOUTH ELM STREET	AUDUBON STREET	HANCOCK STREET	\$ 23,600
SOUTH MAIN STREET	MCCLAIN AVE	DRURY LANE	\$ 49,800
SUNSET LANE	WASTON LANE	CITY LIMITS	\$ 21,400
WASHINGTON ST *	NORTH GREEN ST	SOUTH ALVASIA ST	\$ 35,600
CRACK SEAL REPAIRS	N/A	N/A	
PARKS AND CEMETERIES	N/A	N/A	\$ 40,000
			\$ 726,000

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

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 45 - Public Works							
Division 342 - Public Way Improvement							
46 Capital Outlay							
4601	Motor Vehicles	\$ 55,558	\$ 92,787	-	\$ -	\$ 25,000	N/A
4605	Machinery & Tools	-	-	167,500	167,000	-	-100.0%
4612	Streets / Sidewalks	-	-	58,000	100,000	110,000	10.0%
Capital Outlay Total		55,558	92,787	225,500	267,000	135,000	-49.4%
Total Public Way Improvement		<u>\$ 55,558</u>	<u>\$ 92,787</u>	<u>225,500</u>	<u>\$ 267,000</u>	<u>\$ 135,000</u>	<u>-49.4%</u>

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Public Works

DIVISION: Public Way Improvement **TOTAL COST:** \$ 25,000

ACCOUNT DESCRIPTION: Motor Vehicles **ACCOUNT NUMBER:** 10.45.342.4601

DESCRIPTION OF ITEM OR PROJECT:

2 ton dump bed to go on a used truck to add to truck supply

PROJECT JUSTIFICATION:

Add a new 2 ton dump bed to an old rescue truck chassis. This will add to our used truck supply.

IMPACT ON OPERATING BUDGET:

Will save roughly \$100,000 to city budget if we were to purchase a new dump truck

DIVISION: Public Way Improvement **TOTAL COST:** \$ 110,000

ACCOUNT DESCRIPTION: Sidewalk / Streets **ACCOUNT NUMBER:** 10.45.342.4612

DESCRIPTION OF ITEM OR PROJECT:

New sidewalks within the City

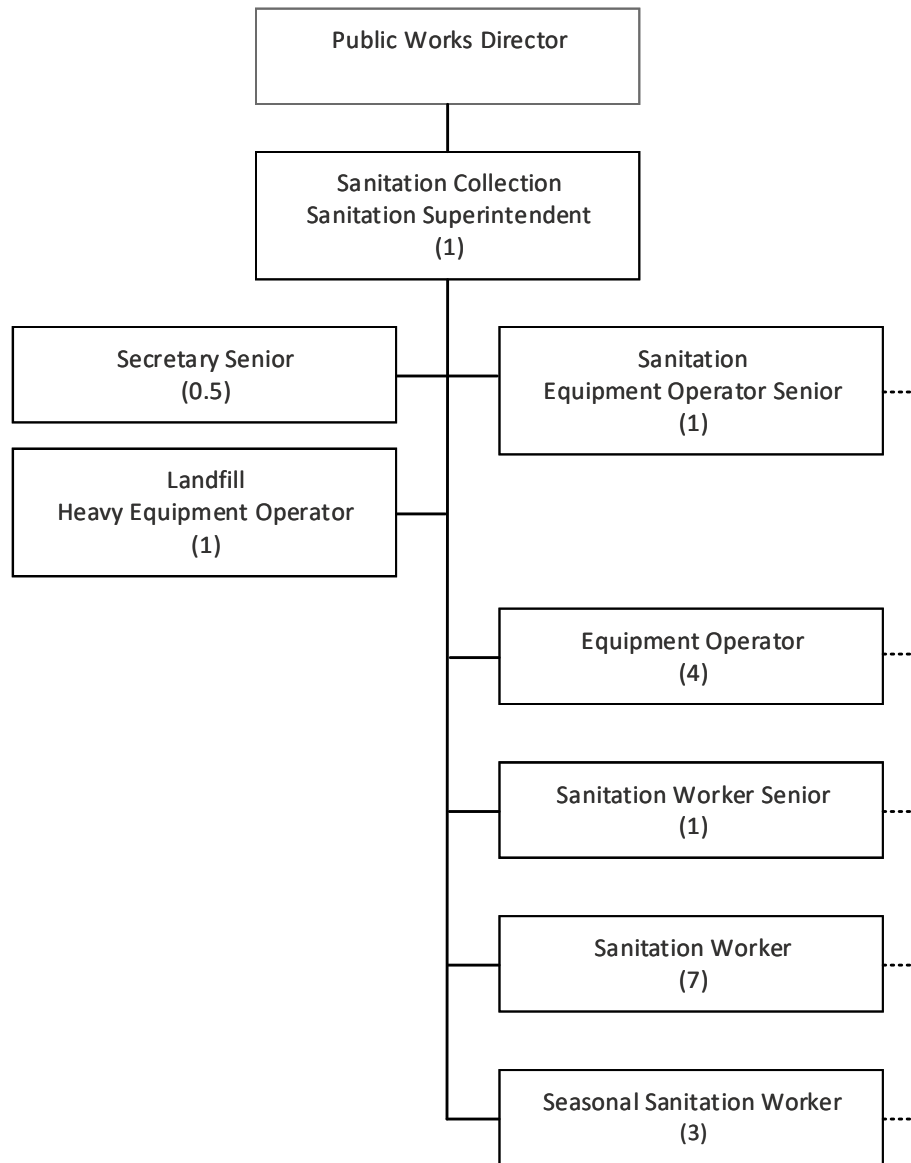
PROJECT JUSTIFICATION:

Pedestrian safety and added connectivity throughout the City.

IMPACT ON OPERATING BUDGET:

Future maintenance repairs once completed.

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 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 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3210	Refuse Fee	\$ 2,614,778	\$ 2,726,421	\$ 2,832,469	\$ 2,844,000	\$ 3,316,000	16.6%
3217	Landfill Fees	770,059	950,014	797,616	770,000	896,000	16.4%
3747	Transfer Station Fees	1,431,950	1,447,923	1,655,709	1,376,000	1,757,400	27.7%
Service Fees Total		4,816,787	5,124,358	5,285,794	4,990,000	5,969,400	19.6%
36 Sale of Property							
3625	Taxable Sales	16,327	11,992	6,200	10,000	8,600	-14.0%
Sale of Property Total		16,327	11,992	6,200	10,000	8,600	-14.0%
37 Other Revenue							
3700	Interest Income	134,587	233,892	180,000	98,000	50,000	-49.0%
3764	County Contribution	120,048	123,105	126,000	126,000	129,000	2.4%
3776	Scrap Sales	2,242	2,699	3,800	2,000	2,000	0.0%
3799	Other	-	1,695	-	-	-	N/A
Other Revenue Total		256,877	361,391	309,800	226,000	181,000	-19.9%
SANITATION REVENUE TOTAL		<u>\$ 5,089,991</u>	<u>\$ 5,497,741</u>	<u>\$ 5,601,794</u>	<u>\$ 5,226,000</u>	<u>\$ 6,159,000</u>	<u>17.9%</u>

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
EXPENSE							
Department 45 - Public Works							
Division 344 - Sanitation Collection							
41 Personnel Services							
4101	Salaries - Supervision	\$ 61,054	\$ 66,775	\$ 71,385	\$ 71,640	\$ 73,960	3.2%
4102	Salaries - Clerical	16,838	19,515	21,338	21,440	21,990	2.6%
4103	Salaries - Operational	366,321	445,116	490,363	503,140	512,420	1.8%
4104	Salaries - Overtime	1,310	3,645	1,929	3,550	4,280	20.6%
4106	FICA	26,448	31,785	34,790	37,180	37,970	2.1%
4107	Medicare	6,186	7,433	8,136	8,700	8,880	2.1%
4108	Life Insurance	540	644	588	610	610	0.0%
4109	Health Insurance	228,293	238,444	224,232	291,280	321,900	10.5%
4110	Other Insurance	1,291	1,530	1,405	1,670	1,670	0.0%
4111	Workers Compensation	12,026	13,411	13,613	45,510	46,430	2.0%
4112	Employee Assist. Prgm	209	256	235	260	260	0.0%
4115	Unemploy. Insurance	213	470	1,425	890	910	2.2%
4116	Employee Pension	100,433	11,834	114,409	118,200	114,030	-3.5%
Personnel Services Total		821,162	840,858	983,848	1,104,070	1,145,310	3.7%
42 Supplies							
4201	Fuel	61,347	55,927	46,800	91,040	56,160	-38.3%
4202	Minor Tools	174	-	145	150	150	0.0%
4203	Office Supplies	35	98	135	150	150	0.0%
4205	Medical & Drug Supply	-	-	28	30	30	0.0%
4207	Clothing Supplies	5,554	6,102	6,875	7,400	7,400	0.0%
4208	Postage	-	-	-	-	-	N/A
4220	Supplies for Resale	19,070	17,610	18,200	10,000	20,000	100.0%
4229	Miscell. Supplies	487	437	475	500	500	0.0%
Supplies Total		86,667	80,174	72,658	109,270	84,390	-22.8%
43 Maintenance & Repairs							
4301	Vehicle Repair	116,162	80,818	77,300	60,500	65,000	7.4%
4304	Other Equipment Repair	10,246	14,185	15,580	16,050	16,750	4.4%
Maintenance & Repairs Total		126,408	95,003	92,880	76,550	81,750	6.8%
44 Services							
4401	Telephone	571	571	580	600	600	0.0%
4402	Medical Exams	1,492	920	780	900	900	0.0%
4405	Travel & Training	25	-	-	-	-	N/A
4414	Clothing / Cleaning	550	1,150	1,300	1,300	1,300	0.0%
4415	Special Services	315	314	320	420	420	0.0%
4417	Printing / Reproduction	1,208	-	-	500	500	0.0%
4418	Contractual Services	246,553	338,564	342,500	373,780	381,760	2.1%
4444	Adm/Acct Serv.	298,657	312,000	343,000	343,000	353,290	3.0%
4522	Audit Expense	2,438	2,552	2,560	2,560	2,640	3.1%
Services Total		551,809	656,071	691,040	723,060	741,410	2.5%

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Division 344 - Sanitation Collection (continued)							
45 Sundry Charges							
4501	Insurance Expense	\$ 11,122	\$ 12,832	\$ 16,200	\$ 9,510	\$ 12,000	26.2%
4503	Bad Debt Expense	27,962	20,227	-	-	-	N/A
4536	Depreciation Expense	41,615	87,528	-	-	-	N/A
Sundry Charges Total		80,699	120,587	16,200	9,510	12,000	26.2%
46 Capital Outlay							
4601	Motor Vehicles	-	-	-	291,000	295,000	1.4%
4620	Bins	-	721,303	-	-	-	N/A
Capital Outlay Total		-	721,303	-	291,000	295,000	1.4%
47 Transfers							
4725	Transfer to Bond Fund	98,873	98,530	99,000	99,000	99,000	0.0%
Transfer Total		98,873	98,530	99,000	99,000	99,000	0.0%
Total Sanitation Collection		\$ 1,765,618	\$ 2,612,526	\$ 1,955,626	\$ 2,412,460	\$ 2,458,860	1.9%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Public Works

DIVISION: Sanitation Collection

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Shovel, broom, and sprayer	\$ 75
		Other	75
		Total	\$ 150
4203	Office Supplies	Printer ink	\$ 140
		Other	10
		Total	\$ 150
4205	Medical Supplies	Hand Sanitizers/First Aid	\$ 30
4207	Clothing Supplies	Boots	\$ 3,070
		Uniforms	2,250
		Winter wear for 4 employees	900
		Raingear	420
		Gloves	500
		Other	260
		Total	\$ 7,400
4220	Supplies for Resale	Ten 2-yard dumpsters for resale to commercial customers	\$ 20,000
4229	Miscellaneous Supplies		
		Rehydration drinks	400
		Other	100
		Total	\$ 500
4301	Vehicle Repair	Unanticipated repairs	\$ 42,000
		24 tires for sanitation trucks	9,400
		Cylinders, batteries, and hydraulic hoses	5,600
		Preventive maintenance: two services for eight trucks	4,800
		Brakes	3,200
		Total	\$ 65,000
4304	Other Equipment	Recycling containers	\$ 9,500
		Vehicle monitors	4,500
		Route Manager	1,800
		Downtown trash cans	950
		Total	\$ 16,750

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

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 (\$20,300 / month)	\$ 243,600
		Material handler - \$120 per ton (36)	51,840
		Temporary staffing	86,320
		Total	\$ 381,760

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Public Works

DIVISION: Sanitation Collection

TOTAL COST: \$ 295,000

ACCOUNT DESCRIPTION: Motor Vehicle

ACCOUNT NUMBER: 57.45.344.4601

DESCRIPTION OF ITEM OR PROJECT:
Purchase of an Auto Load Side Arm Trash Truck

PROJECT JUSTIFICATION:
Will increase productivity and provide added safety for staff

IMPACT ON OPERATING BUDGET:
Less maintenance and a decrease in repair cost.

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Division 345 - Landfill							
41 Personnel Services							
4103	Salaries - Operational	\$ 53,667	\$ 57,673	\$ 62,401	\$ 61,120	\$ 64,550	5.6%
4104	Salaries - Overtime	38	124	32	500	470	-6.0%
4106	FICA	3,299	3,535	3,822	3,830	4,040	5.5%
4107	Medicare	772	827	894	900	950	5.6%
4108	Life Insurance	44	48	43	50	50	0.0%
4109	Health Insurance	19,680	18,756	17,453	20,090	22,200	10.5%
4110	Other Insurance	105	115	103	120	120	0.0%
4111	Workers Compensation	(1,018)	(2,413)	(2,513)	2,220	2,340	5.4%
4112	Employee Assist. Prgm	17	19	17	20	20	0.0%
4115	Unemploy. Insurance	27	52	162	100	100	0.0%
4116	Employee Pension	2,685	2,890	3,105	3,160	3,320	5.1%
Personnel Services Total		79,316	81,626	85,519	92,110	98,160	6.6%
42 Supplies							
4201	Fuel	4,306	5,501	6,120	7,200	7,350	2.1%
4202	Minor Tools	22	2,420	185	250	250	0.0%
4207	Clothing Supplies	239	271	310	390	390	0.0%
4208	Postage	35	5	-	50	-	-100.0%
4214	Chemical Supplies	120	449	375	200	400	100.0%
4229	Miscell. Supplies	20	3	95	100	100	0.0%
Supplies Total		4,742	8,649	7,085	8,190	8,490	3.7%
43 Maintenance & Repairs							
4301	Vehicle Repair	18,016	18,490	15,020	22,500	22,500	0.0%
4302	Office Equipment Repair	3	-	-	-	-	N/A
4304	Other Equipment Repair	810	318	1,380	1,630	1,630	0.0%
4312	Walks Drives Fences	2,316	17,692	8,900	5,500	7,500	36.4%
Maintenance & Repairs Total		21,145	36,500	25,300	29,630	31,630	6.7%
44 Services							
4401	Telephone	468	190	305	410	410	0.0%
4402	Medical Exams	-	-	-	-	400	N/A
4405	Travel & Training	186	85	150	200	200	0.0%
4408	Legal Advertising	-	-	-	-	-	N/A
4409	Electric-Purchased	47	-	-	-	-	N/A
4414	Clothing / Cleaning	3,164	3,414	3,165	3,500	3,500	0.0%
4415	Special Services	50	100	100	100	100	0.0%
4418	Contractual Services	197,244	276,668	269,500	283,030	289,130	2.2%
4419	Professional Services	59,628	96,453	67,400	72,890	76,890	5.5%
4442	Trust Fees	2,663	1,686	3,000	3,000	3,000	0.0%
4470	Disposal/Hauling	369,747	371,631	395,280	449,160	462,690	3.0%
Services Total		633,230	750,257	738,928	812,320	836,350	3.0%

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Division 345 - Sanitation Landfill (continued)							
45 Sundry Charges							
4501	Insurance Expense	\$ 5,018	\$ 5,165	\$ 5,400	\$ 5,500	\$ 5,500	0.0%
4443	Credit/Debit Card Fees	15,789	17,916	18,000	18,000	20,000	11.1%
4513	Enviro. Remediatin Fee	-	-	1,000	1,000	1,000	v
4536	Depreciation Expense	6,707	16,358	-	-	-	N/A
4565	Landfill Closure	262,208	293,330	-	-	-	N/A
Sundry Charges Total		289,722	332,769	24,400	24,500	26,500	8.2%
Total Landfill		\$ 1,028,155	\$ 1,209,801	\$ 881,232	\$ 966,750	\$ 1,001,130	3.6%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

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	300
		Total	\$ 400
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	\$ 6,000
		Fertilizer and straw bales	750
		Grass seed	750
		Total	\$ 7,500
4402	Medical Exams	CDL renewals	\$ 100
		Random drug tests	150
		Post accident drug testing	150
		Total	\$ 400

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Public Works

DIVISION: Landfill

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4409	Electric - Purchase Utilities	Kenergy	\$ 3,500
4414	Clothing/Cleaning	Cleaning allowance for 1 employee	\$ 100
4418	Contractual Services	Management Fee CDD @ \$17,169/month	\$ 206,030
		Methane Gas requirements - SMR	50,600
		Clean Sediment Basin	15,700
		Security	7,800
		Heavy Equipment Rental	5,000
		Pump Wells	4,000
		Total	\$ 289,130
4419	Professional Services	Engineering Services for Water Sampling	\$ 41,740
		Kenvirons	16,300
		HWU- waste water permit and lab testing	5,000
		Permit changes requirements - SMR	13,850
		Total	\$ 76,890
4470	Disposal	Daviess County (15,200 tons @ \$30.44 / ton)	\$ 462,690
4513	ERF Expense	Environmental Remediation Fee paid to the State of Kentucky	
		on a per ton basis	\$ 1,000

**CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Division 346 - Transfer Station							
42 Supplies							
4203	Office Supplies	5	1	285	-	-	N/A
Supplies Total		5	1	285	-	-	N/A
44 Services							
4401	Telephone	320	268	280	320	320	0.0%
4418	Contractual Services	251,957	253,112	258,500	287,670	296,080	2.9%
4419	Professional Services	-	-	347,500	350,000	200,000	-42.9%
4470	Hauling & Disposal	1,527,956	1,760,842	1,762,000	1,772,800	1,892,610	6.8%
Services Total		1,780,233	2,014,222	2,368,280	2,410,790	2,389,010	-0.9%
45 Sundry Charges							
4536	Depreciation Expense	10,617	10,331	-	-	-	N/A
Sundry Charges Total		10,617	10,331	-	-	-	N/A
Transfer Station Total		\$ 1,790,855	\$ 2,024,554	\$ 2,368,565	\$ 2,410,790	\$ 2,389,010	-0.9%
Total Sanitation		\$ 4,584,628	\$ 5,846,881	\$ 5,205,423	\$ 5,790,000	\$ 5,849,000	1.0%
SANITATION NET		\$ 505,363	\$ (349,140)	\$ 396,371	\$ (564,000)	\$ 310,000	

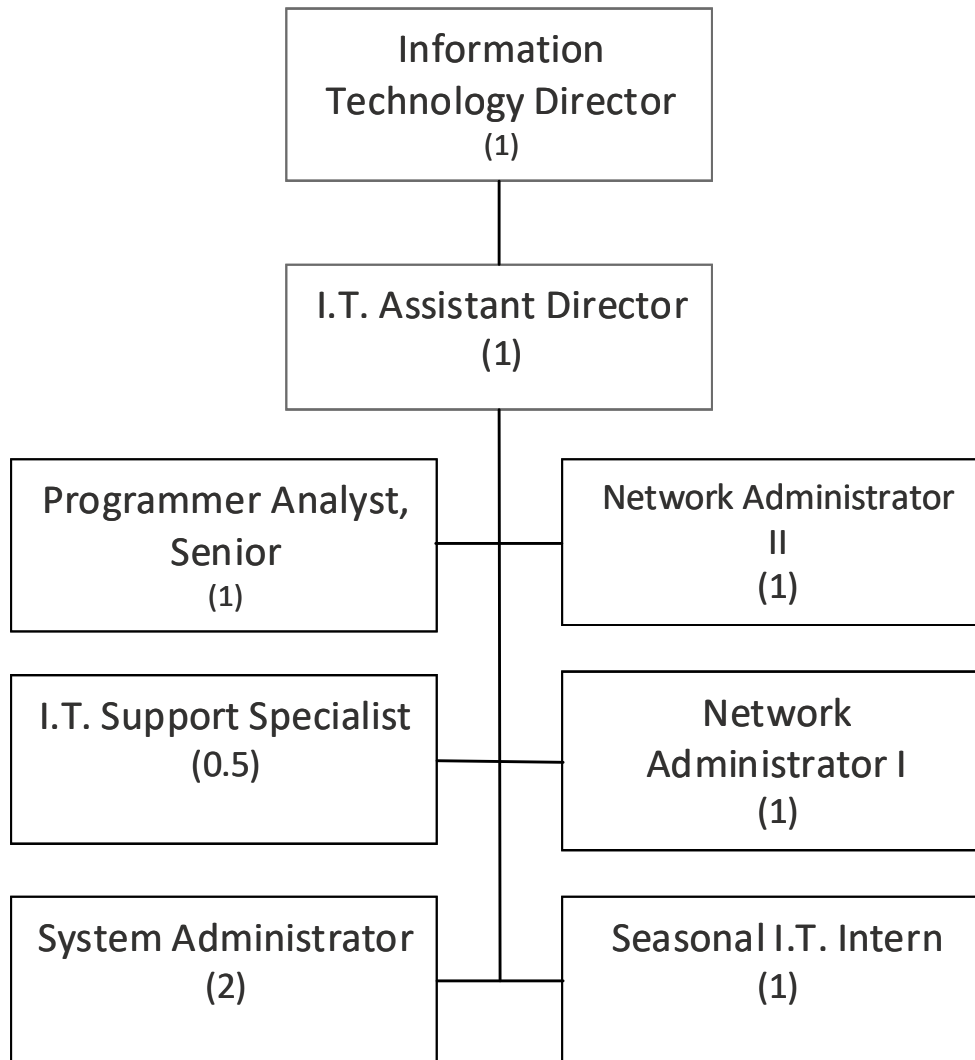
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Public Works

DIVISION: Transfer Station

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4401	Telephone	Landline	\$ 320
4418	Contractual Services	Management of the Transfer Station @ \$14,814 / month	\$ 177,768
		Management fee for Scale House @ \$9,276 / month	111,312
		Scale repairs	3,000
		Scale program fee	2,000
		Scale inspections \$640 / Cleaning \$1,360	2,000
		Total	\$ 296,080
4419	Professional Services	Future Transfer Station Design/Permitting	\$ 200,000
4470	Hauling & Disposal	Expense paid to the transfer station operator for transportation and disposal of sanitary waste at \$37.11 per ton basis estimated at 51,000 tons annually.	1,892,610

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

2024-2025 Accomplishments

1. **Enhanced Cybersecurity:** We upgraded our ESET antivirus software to include Detection and response protection to prevent infected computers from infecting others.
2. **Unified Time & Attendance Platform:** Deployed a standardized Time & Attendance tracking and payroll entry platform for the use of all City Departments.
3. **Connectivity:** Joined three locations to the City's leased fiber network (Atkinson Pool, JFK Center, and The Plex).

Department Goals and Objectives

1. **Improve Team Culture:** Foster a positive and collaborative team culture to improve morale and engagement.
2. **Improve User Experience:** Focus on improving the user experience by providing better support, quicker response times, and making the help desk easier to use.
3. **ERP RFP Evaluation Committee:** Organize key stakeholders and utilize subject matter experts to compile the criteria needed to start the RFP process for purchasing a new ERP solution.

Performance Measures

Performance Measure	Department Goal Link	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Target	Link to City's Strategic Goal
Staff Training	1	100 %	100 %	100 %	100 %	Improve Customer Service
Completed Helpdesk requests	2	86%	77 %	57 %	86 %	Maintain Basic Service Levels Improve Customer Service

**CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Department 50 - Information Technology							
Division 122 - Information Technology							
41 Personnel Services							
4101	Salaries - Supervision	\$ 164,290	\$ 170,406	181,488	\$ 183,330	\$ 190,340	3.8%
4103	Salaries - Operational	234,886	346,889	379,322	383,200	356,800	-6.9%
4104	Salaries - Overtime	5,676	4,406	3,897	3,720	3,770	1.3%
4106	FICA	24,508	31,542	34,247	35,360	34,180	-3.3%
4107	Medicare	5,732	7,377	8,009	8,270	8,000	-3.3%
4108	Life Insurance	248	354	311	340	320	-5.9%
4109	Health Insurance	111,520	133,000	131,796	160,710	154,800	-3.7%
4110	Other Insurance	593	860	780	920	870	-5.4%
4111	Workers Compensation	273	282	283	920	880	-4.3%
4112	Employee Assist. Prgm	96	143	132	150	140	-6.7%
4115	Unemploy. Insurance	217	469	1,444	840	720	-14.3%
4116	Employee Pension	107,580	121,719	109,688	112,400	102,640	-8.7%
Personnel Services Total		655,619	817,447	851,397	890,160	853,460	-4.1%
42 Supplies							
4201	Fuel	395	144	200	450	450	0.0%
4203	Office Supplies	615	388	100	1,000	12,000	1100.0%
4207	Clothing Supplies	397	-	600	600	800	33.3%
4208	Postage	118	-	2	120	50	-58.3%
4209	Educational Supplies	-	1,500	1,500	2,000	2,000	0.0%
Supplies Total		1,525	2,032	2,402	4,170	15,300	266.9%
43 Maintenance & Repairs							
4301	Vehicle Repair	2,206	157	200	1,000	1,000	0.0%
4302	Office Equip. Repair	208,804	198,945	232,370	232,370	238,920	2.8%
4304	Other Equip. Repair	-	-	170	170	170	0.0%
4310	Video Equipment	7,406	5,340	5,000	5,000	5,000	0.0%
Maintenance & Repairs Total		218,416	204,442	237,740	238,540	245,090	2.7%
44 Services							
4401	Telephone	2,246	2,794	4,000	4,000	3,800	-5.0%
4402	Medical Exams	112	20	20	50	50	0.0%
4405	Travel & Training	564	4,995	5,000	5,000	5,000	0.0%
4408	Legal Advertising	175	-	-	700	250	-64.3%
4415	Special Services	899	1,708	210	210	200	-4.8%
4417	Printing and Reprod.	21	4	20	20	20	0.0%
4418	Contractual Services	6,304	4,345	6,000	6,000	6,000	0.0%
4419	Professional Services	-	1,325	4,000	6,000	9,750	62.5%
4440	Web Services	33,096	36,216	35,580	35,580	40,180	12.9%
Services Total		43,417	51,407	54,830	57,560	65,250	13.4%
45 Sundry Charges							
4501	Insurance Expense	3,232	2,829	1,620	3,120	2,900	-7.1%
Sundry Charge Total		3,232	2,829	1,620	3,120	2,900	-7.1%
46 Capital Outlay							
4601	Vehicles	-	-	39,726	40,000	-	-100.0%
4607	Data Processing Equip.	65,756	-	19,000	25,000	20,000	-20.0%
Capital Outlay Total		65,756	-	58,726	65,000	20,000	-69.2%
Total Information Technology		\$ 987,965	\$ 1,078,157	1,206,715	\$ 1,258,550	\$ 1,202,000	-4.5%

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FOR FISCAL 2026**

DEPARTMENT: Information Technology

DIVISION: Information Technology

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Toners	\$ 600
		Computers for New Positions	11,000
		Computer Paper	250
		Printer Ribbons	100
		Miscellaneous	50
		Total	\$ 12,000
4209	Educational Supplies	Books, Training manuals.	\$ 2,000
4302	Office Equipment and Repair	New World ERP Maintenance	81,000
		Microsoft365	32,000
		Replacement PCs	18,500
		Dell SAN yearly maintenance	6,000
		Miscellaneous Hardware and Software	12,000
		Replacement Laptops/Toughbooks/Rugged Notebooks	8,000
		Avaya IP Office VoIP Maintenance	9,000
		Barracuda Inbound-outbound email filtering	9,200
		ESET Protect Enterprise Renewal	10,000
		Juniper Network Switches annual maintenance	5,500
		Email Archiver Yearly Maintenance	7,000
		ManageEngine Endpoint Central	6,300
		ESET ECAT Security Awareness Training for CoH and HWU.	3,200
		Veeam Maintenance	4,500
		Netwrix auditing software renewal	4,000
		JAMF Mobile Device Management	3,600
		Portable computing devices	2,300
		ManageEngine Service Desk Plus	2,600
		IntelliJ - Software Development Environment	1,600
		Palo Alto Firewall and Network/Threat Management yearly renewal	3,500
		Vmware Maintenance	1,200
		Engineer's Toolkit Renewal	1,000
		Scrutinizer - Network Threat Analyzer	900
		Adobe Creative Acrobat Subscription	420
		Dameware Renewal	400
		CyberFox - AutoElevate	5,200
		Total	\$ 238,920

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FOR FISCAL 2026**

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	3,750
		Network/Internet Consulting	1,000
		Total	\$ 9,750
4440	Web Services	HMPL Fiber Charges	\$ 21,850
		CivicPlus Website Maintenance Fee	10,530
		HMPL High Speed Internet	7,800
		Total	\$ 40,180

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FOR FISCAL 2026**

DEPARTMENT: Information Technology

DIVISION: Information Technology **TOTAL COST:** \$ 20,000

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

DESCRIPTION OF ITEM OR PROJECT:

Expansion of the City's storage area network (Dell Powerstore) capacity with the addition of two "P1N 25X2.5 NVME SED NEBS SSD 1.92TB UG".

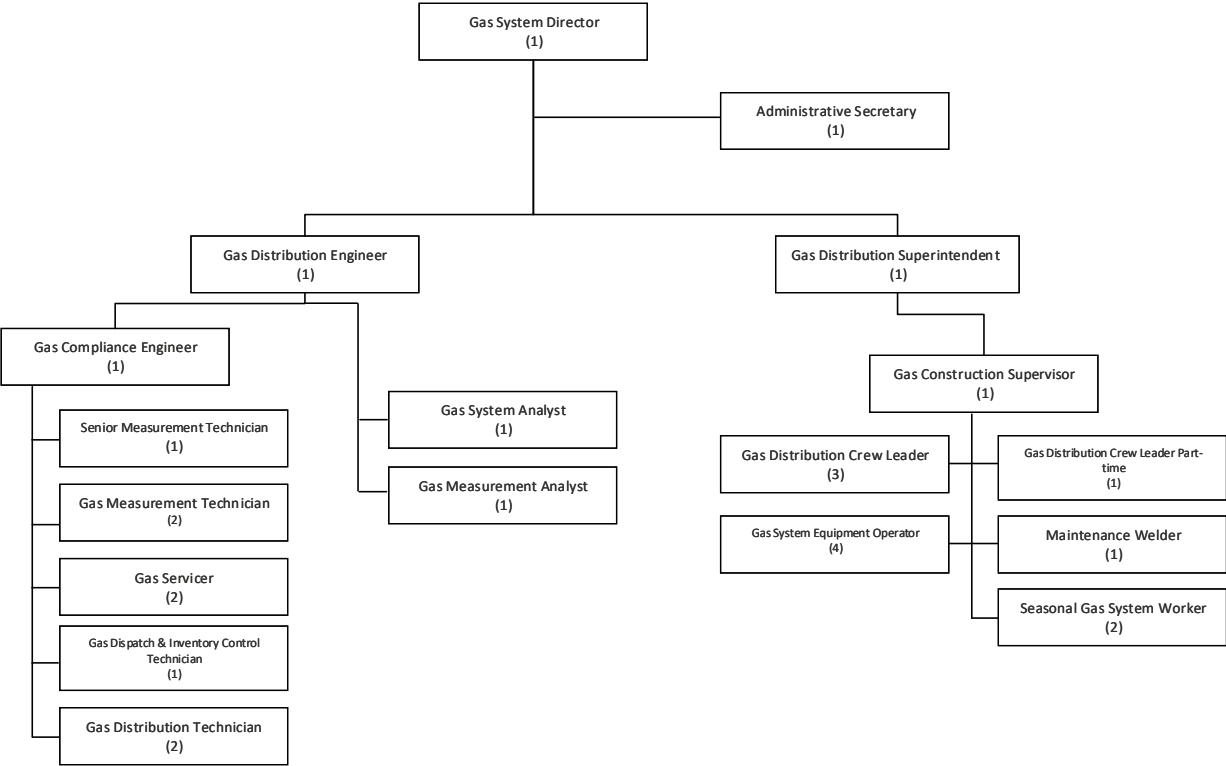
PROJECT JUSTIFICATION:

The primary storage area network is currently at 95% storage utilization, and without this expansion the city and departments will be unable to store or generate additional data.

IMPACT ON OPERATING BUDGET:

\$850 yearly in support and warranty costs.

GAS SYSTEM DEPARTMENT



Henderson Municipal Gas (Gas Department)

2024-2025 Accomplishments

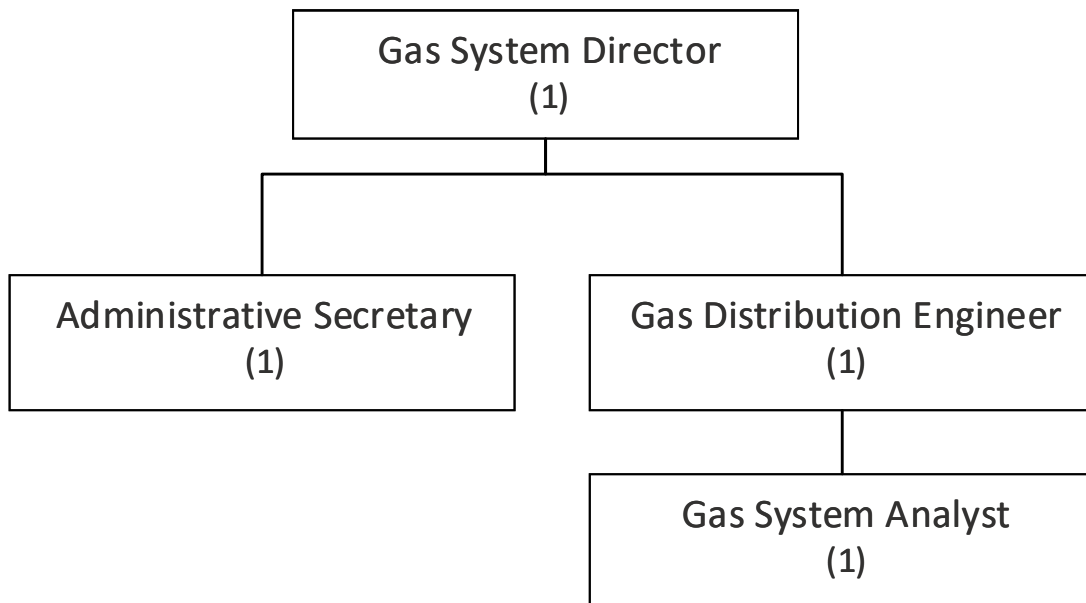
1. Bentley Point Phase I gas main installation- 9,300 feet of 4" and 2" PE main installed in phase I.
2. Bentley Point/Tidwell Drive exposure remediation. Installed new 6" steel 175 PSIG gas main to eliminate two exposed sections of pipe.
3. Villas of Cooper Creek gas main extension – 1,300 feet of 2" PE gas main.
4. New Corydon HWY 60 Regulator Station fabricated & installed.
5. New Hydro Aluminum industrial gas meter set was fabricated.
6. ERT installation & programming project is 100% complete.
7. 450 Residential gas meters replaced.

Department Goals & Objectives

1. Audubon Heights gas main replacement: 5,200' of 2" PE main, 50+ services. Wright, Atkinson, Mill, Shelby, Madison, & Letcher Streets.
2. Partridge Run Subdivision improvement. Replace gas mains with no locating wire.
3. Braxton Park Subdivision expansion. Install gas mains in the subdivision expansion.
4. Hydro Aluminum new industrial meter set installation. For the new Hydro Aluminum plant to be built adjacent to existing plant.
5. New Bentley Point regulator station. Additional feed into the north end system that feeds 3,000+ customers. Support expansion at Bentley Point and I-69 development.
6. Watson Lane KYTC Widening Project. Sunset Ln to Green River Rd. - ~6,000 ft of 4" MDPE – contractor - ~\$1M project.
7. Replace 450 residential natural gas meters per replacement program.
8. Perform natural gas leak survey on 1/3 of natural gas system.
9. Continue to provide excellent customer service to our citizens and businesses.

Performance Measure	Department Goal Link	FY2025 Estimate	FY2026 Target	Link to City's Strategic Goal
Replaced 450 residential gas meters per program policy	7	Y	Y	Maintain Basic Service Levels
Performed natural gas leak survey on 1/3 of natural gas system.	8	Y	Y	Improve Customer Service
Performed 811 locate requests to locate natural gas facilities for 5,000+ tickets	9	6,400+	5,000+	Improve Customer Service
Replaced and installed new natural gas mains for maintenance and new business.	1,2,3	1 Mile +	1 Mile +	Maintain Basic Service Levels / Improve Customer Service

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 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3221	Service Charges	\$ 8,605	\$ 9,630	\$ 10,000	\$ 9,000	\$ 10,000	11.1%
Service Fees Total		8,605	9,630	10,000	9,000	10,000	11.1%
36 Sale of Property							
3623	Sale of Equipment	7,773	52	15,000	5,000	5,000	0.0%
Sale of Property Total		7,773	52	15,000	5,000	5,000	0.0%
37 Other Revenue							
3700	Interest Income	44,174	147,633	135,000	55,000	75,000	36.4%
3730	Insurance Recovery	-	4,325	2,350	-	-	N/A
3744	Misc. Grants	-	-	3,000	-	-	N/A
3753	Federal Grant	4,190,632	309,368	-	-	-	N/A
3830	Reimbursable Services	(7,485)	1,001	-	-	-	N/A
Other Revenue Total		4,227,321	462,327	140,350	55,000	75,000	36.4%
39 Gas Revenue							
3900	Gas Sales	20,331,564	14,228,682	17,500,000	19,000,000	18,500,000	-2.6%
3920	Penalties	86,825	83,755	65,000	55,000	65,000	18.2%
3940	Gas Mains	22,388	426	5,000	5,000	5,000	0.0%
3945	Service Lines	6,383	25,663	25,000	6,000	6,000	0.0%
3960	PEAK Return	828,496	1,084,142	1,200,000	750,000	1,200,000	60.0%
3961	Texas Gas Return	-	393,026	-	-	-	N/A
3980	Transportation Fee	-	199,801	360,000	-	360,000	N/A
3990	Miscellaneous	139,466	158,604	25,000	35,000	32,000	-8.6%
Gas Revenue Total		21,415,122	16,174,099	19,180,000	19,851,000	20,168,000	1.6%
GAS REVENUE TOTAL		\$25,658,821	\$16,646,108	\$19,345,350	\$19,920,000	\$20,258,000	1.7%

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
EXPENSE							
Department 25 - Gas							
Division 771 - Gas Administration							
41 Personnel Services							
4101	Salaries - Supervision	\$ 200,327	\$ 209,954	\$ 223,932	\$ 225,820	\$ 208,610	-7.6%
4102	Salaries - Clerical	46,163	50,529	54,118	57,940	58,560	1.1%
4103	Salaries - Operational	59,816	64,476	69,326	69,270	71,910	3.8%
4104	Salaries - Overtime	-	-	-	270	-	-100.0%
4105	Salaries - Other	-	-	-	6,910	-	-100.0%
4106	FICA	18,552	19,707	20,858	21,890	21,030	-3.9%
4107	Medicare	4,339	4,609	4,878	5,120	4,920	-3.9%
4108	Life Insurance	176	192	173	170	170	0.0%
4109	Health Insurance	78,720	75,024	69,811	80,360	82,560	2.7%
4110	Other Insurance	421	459	413	460	460	0.0%
4111	Workers Compensation	923	834	794	3,740	3,080	-17.6%
4112	Employee Assist. Prgm	67	76	68	80	80	0.0%
4115	Unemploy. Insurance	155	292	896	520	450	-13.5%
4116	Employee Pension	81,846	75,846	68,932	69,590	63,140	-9.3%
Personnel Services Total		491,505	501,998	514,199	542,140	514,970	-5.0%
42 Supplies							
4201	Fuel	3,857	7,064	6,000	8,840	8,840	0.0%
4203	Office Supplies	1,309	2,541	2,000	2,000	2,000	0.0%
4207	Clothing Supplies	539	-	600	600	600	0.0%
4208	Postage	1	-	-	50	50	0.0%
4209	Educational Supplies	82	840	500	1,000	1,000	0.0%
Supplies Total		5,788	10,445	9,100	12,490	12,490	0.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	420	771	900	900	900	0.0%
Maintenance & Repairs Total		420	771	900	900	900	0.0%

**CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2026**

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Division 771 - Gas Administration (continued)							
44 Services							
4401	Telephone	\$ 913	\$ 910	1,800	1,800	1,800	0.0%
4402	Medical Exams	-	-	150	150	150	0.0%
4403	Assoc. Dues/Subscript.	22,917	23,517	22,000	22,000	22,000	0.0%
4405	Travel & Training	4,702	6,999	8,500	9,570	9,570	0.0%
4408	Legal Advertising	-	-	-	500	500	0.0%
4415	Special Services	(127)	59	120	80	80	0.0%
4416	Car Allowance	-	-	-	-	7,200	N/A
4418	Contractual Services	59	-	2,500	8,500	8,500	0.0%
4419	Professional Services	40,391	37,187	45,000	38,000	43,000	13.2%
4442	Trust Fees	2,591	1,146	1,500	3,500	3,500	0.0%
4491	HND Economic Develop.	10,000	10,000	10,000	10,000	10,000	0.0%
4522	Audit Expense	11,353	15,630	15,000	11,880	18,500	55.7%
Services Total		92,799	95,448	106,570	105,980	124,800	17.8%
45 Sundry Charge							
4501	Insurance Expense	78,197	78,930	79,900	83,400	82,840	-0.7%
4503	Bad Debt Expense	60,178	44,629	50,000	60,000	60,000	0.0%
4506	Agency Contributions	1,049,000	1,121,000	1,186,000	1,186,000	1,215,000	2.4%
4520	In Lieu of Tax	1,400,000	837,150	800,000	800,000	720,000	-10.0%
4536	Depreciation Expense	414,068	409,089	-	-	-	N/A
Sundry Charge Total		3,001,443	2,490,798	2,115,900	2,129,400	2,077,840	-2.4%
47 Transfers							
4725	Transfer to Bond Fund	181,770	181,138	182,000	182,000	182,000	0.0%
Transfers Total		181,770	181,138	182,000	182,000	182,000	0.0%
Total Gas Administration		\$ 3,773,725	\$ 3,280,598	\$ 2,928,669	\$ 2,972,910	\$ 2,913,000	-2.0%

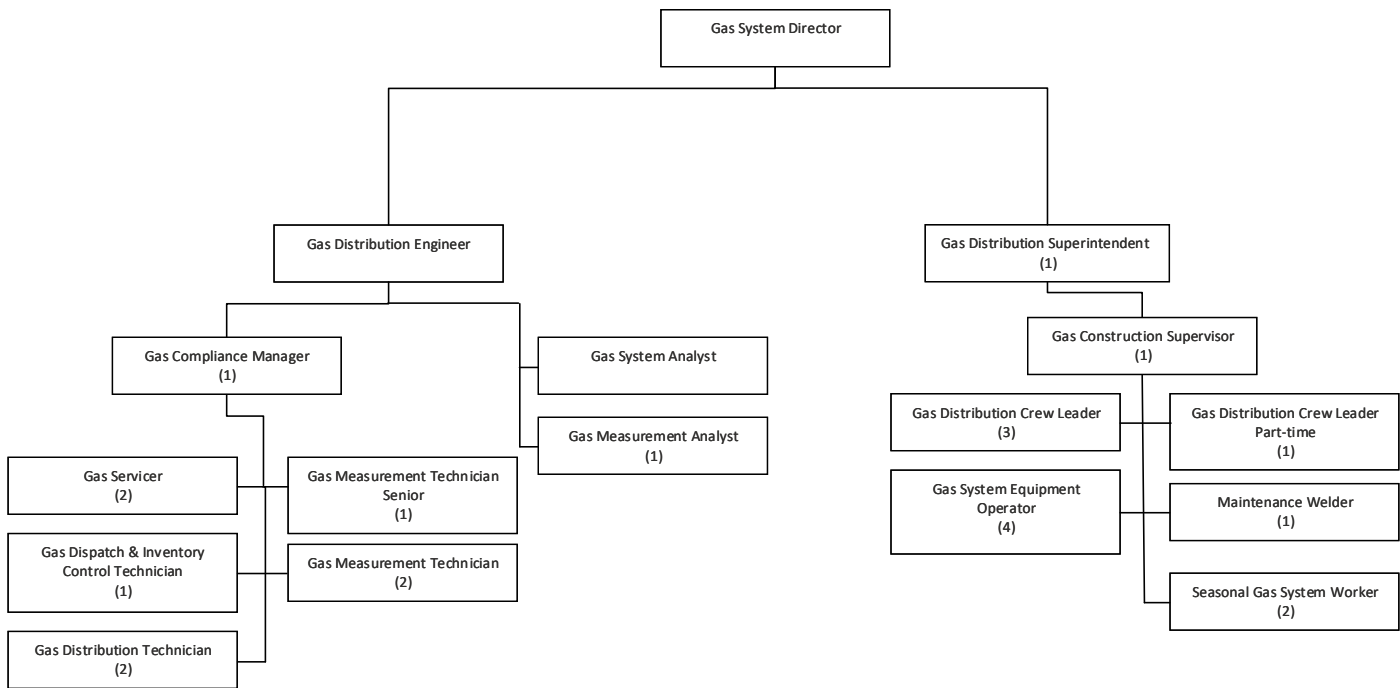
**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Gas

DIVISION: Gas Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscriptions	American Public Gas Association Membership Dues	\$ 8,340
		Kentucky 811 Membership Fees and Dues	5,600
		American Gas Association	2,300
		Kentucky Gas Association Membership Dues	2,200
		Chamber of Commerce Membership Dues	1,250
		Southern Gas Association	1,030
		APGA DIMP Membership Dues (SHRIMP)	1,000
		Common Ground Alliance Dues	180
		NACE Corrosion Membership and Certification Dues	100
		Total	\$ 22,000
4418	Contractual Services	AUTOSOL ACM & CLEAR SCADA	\$ 7,500
		Programming support	1,000
		Total	\$ 8,500
4419	Professional Services	McCarter & English	\$ 5,000
		EnerCon Gas Pricing	24,000
		System Upgrade Review for new industrial sites	4,500
		Public Awareness, mailers, posters, etc.	6,000
		DLT Solutions Software Renewal Map 3D and AutoCAD	3,500
		Total	\$ 43,000

GAS SYSTEM DEPARTMENT DISTRIBUTION OPERATIONS



This division accounts for the maintenance and construction for mains and service line installation, and system improvements.

CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2026

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Division 772 - Gas Distribution							
40 Expenses							
4900	Corydon Franchise Fee	\$ -	\$ 6,913	\$ 2,500	\$ -	\$ 2,500	N/A
Expenses Total		-	6,913	2,500	-	2,500	N/A
41 Personnel Services							
4101	Salaries - Supervision	205,231	222,188	268,683	142,480	224,640	57.7%
4102	Salaries - Clerical	69,718	59,743	48,197	84,420	50,420	-40.3%
4103	Salaries - Operational	550,057	534,886	679,990	881,330	912,230	3.5%
4104	Salaries - Overtime	12,959	20,912	20,974	19,100	18,920	-0.9%
4105	Salaries - Other	-	-	-	-	6,840	N/A
4106	FICA	54,077	53,261	60,752	69,890	75,200	7.6%
4107	Medicare	12,647	12,456	14,208	16,350	17,590	7.6%
4108	Life Insurance	812	815	778	890	890	0.0%
4109	Health Insurance	347,680	293,340	311,217	421,850	433,440	2.7%
4110	Other Insurance	1,960	1,950	1,858	2,420	2,420	0.0%
4111	Workers Compensation	5,996	4,627	4,397	31,540	34,020	7.9%
4112	Employee Assist. Prgm	316	330	313	380	380	0.0%
4115	Unemploy. Insurance	456	801	2,585	1,660	1,650	-0.6%
4116	Employee Pension	194,108	(42,956)	199,688	222,190	213,330	-4.0%
Personnel Services Total		1,456,017	1,162,353	1,613,640	1,894,500	1,991,970	5.1%
42 Supplies							
4200	Non-Inventory Parts	8,214	6,808	10,000	6,000	7,500	25.0%
4201	Fuel	43,075	32,562	40,000	58,780	55,780	-5.1%
4202	Minor Tools	6,132	6,379	6,000	6,000	7,500	25.0%
4203	Office Supplies	3,494	4,313	3,000	3,000	3,000	0.0%
4204	Cleaning Supplies	516	734	1,000	1,000	1,000	0.0%
4207	Clothing Supplies	8,805	12,339	12,500	13,190	13,190	0.0%
4208	Postage	40	23	60	60	60	0.0%
4211	Periodicals & Supple.	-	843	900	900	900	0.0%
4212	Mechanical Supplies	4,791	6,157	7,500	6,090	7,500	23.2%
4213	Traffic Control Supplies	-	1,531	1,500	2,000	2,000	0.0%
4214	Chemical Supplies	8,753	17,745	16,000	12,500	16,000	28.0%
4218	Natural Gas	15,149,342	10,152,047	12,500,000	14,000,000	14,000,000	0.0%
4225	Safety Supplies	3,429	1,540	2,000	2,000	2,000	0.0%
Supplies Total		15,236,591	10,243,021	12,600,460	14,111,520	14,116,430	0.0%

CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2026

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Division 772 - Gas Distribution (continued)							
43 Maintenance & Repairs							
4301	Vehicle Repair	\$ 48,140	\$ 47,839	\$ 60,000	\$ 60,000	\$ 60,000	0.0%
4302	Office Equip. Repair	3	-	-	100	-	-100.0%
4303	Instr. & Appar. Repair	13,236	14,718	22,000	13,500	22,000	63.0%
4304	Other Equipment Repair	27,597	22,628	22,000	22,300	25,000	12.1%
4306	Building Repair & Maint.	89	1,221	1,500	1,500	1,500	0.0%
4307	Other Structures Repair	-	-	100	300	300	0.0%
4308	Machines Tools Repair	315	557	500	900	900	0.0%
4309	Radios Repair	359	860	1,500	800	800	0.0%
4315	Utility Cuts	19,000	8,758	15,000	15,000	15,000	0.0%
4316	Minor Street Repair	-	-	-	500	500	0.0%
4318	Gas Serv. Line Repairs	60,882	86,207	125,000	150,000	150,000	0.0%
4319	Gas Main Line Repairs	67,472	78,790	225,000	275,000	325,000	18.2%
4320	Gas Meter Repairs	23,421	70,075	85,000	75,000	100,000	33.3%
4321	Regulator Repair/Maint	35,705	29,606	45,000	32,820	45,000	37.1%
Maintenance & Repairs Total		296,219	361,259	602,600	647,720	746,000	15.2%
44 Services							
4401	Telephone	23,514	25,967	27,500	24,000	27,500	14.6%
4402	Medical Exams	873	1,391	1,000	750	1,000	33.3%
4403	Assoc. Dues/Subscript.	-	-	-	-	-	N/A
4405	Travel & Training	3,300	9,320	7,500	13,120	13,120	0.0%
4408	Legal Advertising	175	-	-	800	800	0.0%
4409	Electric-Purchased	1,563	2,291	2,500	2,500	2,500	0.0%
4414	Clothing / Cleaning	822	1,550	1,750	2,000	2,000	0.0%
4415	Special Services	457	434	750	750	750	0.0%
4417	Printing and Reprod.	88	7	25	100	100	0.0%
4418	Contractual Services	117,407	95,324	80,000	100,830	100,830	0.0%
4419	Professional Services	18,687	67,688	45,000	50,500	50,500	0.0%
4420	Freight and Storage	-	20	-	-	-	N/A
4424	Equipment Rental	6,679	300	2,500	12,000	12,000	0.0%
Services Total		173,565	204,292	168,525	207,350	211,100	1.8%
46 Capital Outlay							
4601	Motor Vehicles	\$ 806	\$ -	\$ -	\$ -	\$ 45,000	N/A
4605	Machinery & Tools	-	-	224,000	224,000	75,000	-66.5%
4608	Instrument & Apparatus	-	-	-	-	20,000	N/A
4624	System Improvements	-	-	-	-	65,000	N/A
Capital Outlay Total		806	-	224,000	224,000	205,000	-8.5%
Total Gas Distribution		\$17,163,198	\$11,977,838	\$15,211,725	\$17,085,090	\$17,273,000	1.1%
GAS EXPENSE TOTAL		\$20,936,923	\$15,258,436	\$18,140,394	\$20,058,000	\$20,186,000	0.6%
GAS NET		\$ 4,721,898	\$ 1,387,672	\$ 1,204,956	\$ (138,000)	\$ 72,000	

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

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)	\$ 4,000
		Replace computer (Toughbook laptop replacement)	3,000
		New Heath Consultants leak detection laser	15,000
		Total	\$ 22,000
4304	Other Equipment Repair	Heath Consultants Odorator handheld unit	\$ 5,000
		Replacement parts for YZ odorizer at P1 and P2	5,000
		Underground Locating Equipment	5,000
		New MT Deason electrofusion processor	5,000
		Heath Consultants leak detection handheld unit	3,200
		Bi-annual calibration of electrofusion processors	900
		Mueller tapping and stopping equipment	900
		Total	\$ 25,000
4418	Contractual Services	Seasonal contract employees	\$ 65,000
		Mowing Gas Stations and Bush Hogging Large Lot	15,000
		Action Pest Control, Sitex, Matts, Xerox printing, etc.	5,830
		Regulator station weed control	15,000
		Total	\$ 100,830
4419	Professional Services	Land Surveying costs	\$ 20,000
		Field Services Tapping and Stopping	8,000
		Pronto Form Management	7,500
		Distribution Integrity Management Program support	3,500
		Cathodic protection services	11,500
		Total	\$ 50,500
4424	Equipment Rental	Backhoe, Mini Excavator, other equipment rental	\$ 12,000

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Gas

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

ACCOUNT DESCRIPTION: Instrument & Apparatus **ACCOUNT NUMBER:** 20.25.772.4608

DESCRIPTION OF ITEM OR PROJECT:

ERT equipment additions. Add additional collectors and repeaters to the AMI network to extend to gas only locations in the Corydon, KY area.

PROJECT JUSTIFICATION:

Extending the AMI network to gas only areas will eliminate the need for drive by AMR functions for the finance department. It will also give HMG expanded reach in looking at meter data.

IMPACT ON OPERATING BUDGET:

This change will reduce the need for drive by services by the finance department.

DIVISION: Distribution **TOTAL COST:** \$ 75,000

ACCOUNT DESCRIPTION: Equipment **ACCOUNT NUMBER:** 20.25.772.4605

DESCRIPTION OF ITEM OR PROJECT:

Mini-Excavator for HMG and Public Works use.

PROJECT JUSTIFICATION:

This is a vital piece of equipment for construction for HMG and Public Works use.

IMPACT ON OPERATING BUDGET:

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Gas

DIVISION: Distribution

TOTAL COST: \$ 30,000

ACCOUNT DESCRIPTION: System Improvement

ACCOUNT NUMBER: 20.25.772.4624

DESCRIPTION OF ITEM OR PROJECT:

HMG Purchase Point Station 1 improvements. Install two separate carport style canopies over the regulator runs and odorant skid at station 1.

PROJECT JUSTIFICATION:

Carport style canopies will protect the regulators, pilots, and instrumentation from weather events such as heavy rain, ice, and snow. This will help ensure proper operation of equipment during weather events such as ice storms.

IMPACT ON OPERATING BUDGET:

This improvement will reduce operating budget by protecting equipment at HMG's purchase point station #1.

DIVISION: Distribution

TOTAL COST: \$ 35,000

ACCOUNT DESCRIPTION: System Improvement

ACCOUNT NUMBER: 20.25.772.4624

DESCRIPTION OF ITEM OR PROJECT:

HMG Purchase Point Station 2 improvements. The entire station needs sand blasted, primed, and painted. The pipeline heater needs a new burner system to modernize it. New pilot heaters need installed on the regulator runs. Existing pilot heaters will not stay lit and have to be checked often during the winter.

PROJECT JUSTIFICATION:

This improvements will help with the overall look, function, and operations of HMG's purchase point station #2.

IMPACT ON OPERATING BUDGET:

These improvements should reduce operating budget by reducing trips to station 2 for maintenance activities.

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Gas

DIVISION: Distribution

TOTAL COST: \$ 45,000

ACCOUNT DESCRIPTION: Vehicles

ACCOUNT NUMBER: 20.25.772.4601

DESCRIPTION OF ITEM OR PROJECT:

New gas measurement vehicle. Gas measurement group needs a new vehicle. The 3rd gas measurement technician is driving a 2nd line vehicle that has already been replaced.

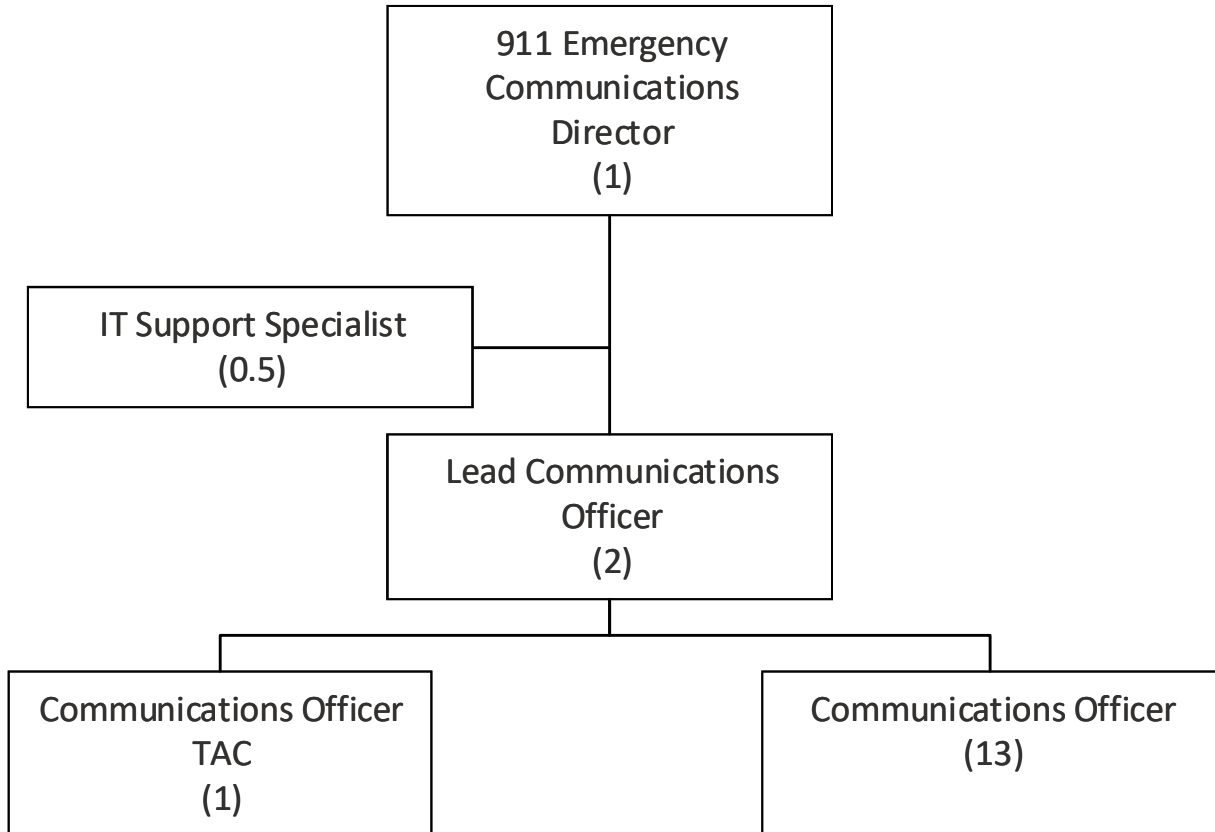
PROJECT JUSTIFICATION:

HMG must maintain a fleet of vehicles to operate our department.

IMPACT ON OPERATING BUDGET:

This should reduce maintenance costs.

911 EMERGENCY COMMUNICATIONS DEPARTMENT



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

2024-2025 Accomplishments

1. We implemented our KY State Grant-funded Next Generation 911 Call Processing Equipment. With this project, we are fully redundant and have technology to deploy with our mobile command center if needed.
2. We installed a mobile console at our main center to assist with operations as needed that is also deployable to a command center or can be utilized as a third console at our backup center.
3. We had a successful year with our new 12-hour Pittman schedule, which allows everyone to have prime days off while minimizing overtime.

Department Goals and Objectives

1. Continue to work with Federal Engineering, Inc. to procure and implement a modern and updated CAD system that will provide current and common market features to improve safety and efficiency for Henderson County public safety teams.
2. Continue to work with Federal Engineering, Inc. to assess the needs of the radio system.
3. Continue to perform quality assurance to ensure consistent, effective, and efficient levels of service.
4. Continue to provide excellent customer service to our citizens and the agencies we serve.
5. Continue to maintain a positive work environment while promoting a good work-life balance.

Performance Measures

Performance Measure	Department Goal Link	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Target	Link to City's Strategic Goal
Quality Assurance	3,4	Implemented	Department Average 95.66%	Department Average 97%	Department Average 98%	Maintain Basic Service Levels / Improve Customer Service
Calls Handled (emergency & admin)	4	86,125	75,721	77,000	80,000	Maintain Basic Service Levels

CITY OF HENDERSON, KY
911 FUND BUDGET
FOR FISCAL 2026

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3270	911 Fees	\$ 671,033	\$ 652,781	653,500	\$ 653,500	\$ 887,000	35.7%
3272	Wireless 911 Revenue	296,444	301,802	350,000	298,500	315,000	5.5%
Service Fees Total		967,477	954,583	1,003,500	952,000	1,202,000	26.3%
37 Other Revenue							
3700	Interest Income	773	658	600	-	-	N/A
3754	State Grant	-	-	-	308,000	256,000	-16.9%
3764	Revenue from County	193,876	209,508	254,000	293,000	308,000	5.1%
Other Revenue Total		194,649	210,166	254,600	601,000	564,000	-6.2%
38 Transfer Miscellaneous							
3990	Miscellaneous	128	-	-	-	-	N/A
3851	Transfer from General	657,000	650,000	763,000	879,000	887,000	0.9%
Transfers Miscellaneous Total		657,128	650,000	763,000	879,000	887,000	0.9%
911 REVENUE TOTAL		\$ 1,819,254	\$ 1,814,749	2,021,100	\$ 2,432,000	\$ 2,653,000	9.1%

EXPENSE

Department 55 - 911
Division 018 - 911

41 Personnel Services

4101	Salaries - Supervision	\$ 72,290	\$ 74,844	81,839	\$ 81,670	\$ 84,480	3.4%
4103	Salaries - Operational	496,234	613,254	675,585	771,230	821,710	6.5%
4104	Salaries - Overtime	152,937	153,484	156,592	27,170	157,550	479.9%
4106	FICA	43,282	50,576	54,884	54,550	66,000	21.0%
4107	Medicare	10,122	11,828	12,836	12,760	15,440	21.0%
4108	Life Insurance	528	680	648	680	750	10.3%
4109	Health Insurance	224,930	238,402	216,842	321,410	319,920	-0.5%
4110	Other Insurance	1,262	1,616	1,549	1,850	2,020	9.2%
4111	Workers Compensation	495	451	454	1,400	1,630	16.4%
4112	Employee Assist. Prgm	208	262	241	350	340	-2.9%
4115	Unemploy. Insurance	369	768	2,356	1,300	1,390	6.9%
4116	Employee Pension	190,081	196,105	179,035	158,230	190,010	20.1%
Personnel Services Total		1,192,738	1,342,270	1,382,861	1,432,600	1,661,240	16.0%

CITY OF HENDERSON, KY
911 FUND BUDGET
FOR FISCAL 2026

Account Number	Account Description	2023 Actual	2024 Actual	2025 Projection	2025 Budget	2026 Proposed Budget	% Change
Division 018 - 911 (continued)							
42 Supplies							
4201	Fuel	\$ 1,157	\$ 1,366	1,300	\$ 2,050	\$ 2,000	-2.4%
4203	Office Supplies	8,942	7,425	8,700	9,000	9,000	0.0%
4207	Clothing Supplies	5,446	3,547	2,600	3,550	3,550	0.0%
4208	Postage	15	4	40	100	100	0.0%
Supplies Total		15,560	12,342	12,640	14,700	14,650	-0.3%
43 Maintenance & Repairs							
4301	Vehicle Repair	535	507	200	2,000	2,000	0.0%
4302	Office Equip. Repair	154,063	190,617	155,000	213,880	213,880	0.0%
4309	Radios Repair	169,424	187,404	210,000	201,000	201,000	0.0%
Maintenance & Repairs Total		324,022	378,528	365,200	416,880	416,880	0.0%
44 Services							
4401	Telephone	8,004	4,892	4,600	9,000	9,000	0.0%
4402	Medical Exams	1,292	1,422	1,680	1,500	2,000	33.3%
4403	Assoc. Dues/Subscript.	1,785	1,822	1,972	2,200	2,200	0.0%
4405	Travel & Training	10,468	6,447	7,250	10,500	10,500	0.0%
4409	Electric Purchase	8,769	8,868	9,230	12,000	12,000	0.0%
4414	Clothing / Cleaning	49	-	-	-	-	N/A
4415	Special Services	3,266	4,501	3,355	3,400	3,400	0.0%
4417	Printing and Reprod.	-	2	-	-	-	N/A
4418	Contractual Services	1,640	1,760	1,000	-	2,000	N/A
4419	Professional Services	-	-	151,322	-	40,000	N/A
4426	911 Expense	20,070	21,270	21,340	21,480	21,480	0.0%
4501	Insurance Expense	16,083	4,960	5,400	5,460	5,600	2.6%
4503	Bad Debt Expense	4,714	5,383	-	-	-	N/A
4522	Audit Expense	1,219	1,276	1,533	1,280	2,050	60.2%
Services Total		77,359	62,603	208,682	66,820	110,230	65.0%
46 Capital Outlay							
4607	Data Processing Equip.	134,074	-	51,717	501,000	450,000	-10.2%
Capital Outlay Total		134,074	-	51,717	501,000	450,000	-10.2%
911 EXPENSE TOTAL		\$ 1,743,753	\$ 1,795,743	2,021,100	\$ 2,432,000	\$ 2,653,000	9.1%
911 NET		\$ 75,501	\$ 19,006	-	\$ -	\$ -	-

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Emergency Communications DIVISION: Emergency Communications

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer services/ ink	\$ 2,000
		Office Supplies/ cleaning supplies-	
		Lysol wipes, floor cleaner, air freshener, germx, Kleenex, labels,	
		pens, printer paper, colored folders-DVO,binders	2,300
		Chair Contract - annual	2,200
		Headsets	1,500
		Water in office avg \$60/month	1,000
		Total	\$ 9,000
4207	Clothing Supplies	1 Polo Shirts @ avg \$60 each x 16 Employees	\$ 1,000
		1 Fleece @ avg \$80.00 each x 16	1,300
		New employee reimbursement for academy clothing	1,000
		New employee backpack	250
		Total	\$ 3,550
4302	Office Equipment Repair	CAD Maintenance	\$ 80,000
		911- IT related needs (switches, CAD computers, monitors, etc.)	10,000
		10% Match- KY 911 Services Board Grant for CPE provider	17,100
		HMP&L (\$1290/mo.)	15,480
		Vertiv Preventive Maintenance at MSC	15,200
		Battery replacement for UPS at MSC	17,000
		APCO EMD Maintenance	3,000
		VIPER Intrado- phone provider to replace callworks (\$2500/mo)	30,000
		VMWare/replication of data (Pinnacle Computer Services)	11,500
		Veeam Ware Maintenance (Pinnacle Computer Services)	2,000
		Firewall Maintenance (\$1500/yr.)	1,500
		Frontline Training Program (Online DOR, QA) Virtual Academy	3,600
		NCIC License	250
		When to Work Scheduling Software Renewal	250
		As needed center repairs (headset jacks, furniture, etc.)	7,000
		Total	\$ 213,880
4309	Radio Repair	Motorola Maint. Agreement/ Eventide	\$ 169,000
		Battery replacement at radio towers	15,000
		LP Gas replacement	5,000
		Heat/ Air Preventive Maint at towers	2,000
		Tower Inspections /water tower painting- relocation of antennas	10,000
		Total	\$ 201,000

**CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2026**

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscriptio	NENA Membership Dues	\$ 1,000
		APCO International - Membership Dues	1,000
		Henderson County Fire Association Membership	200
		Total	\$ 2,200
4405	Travel & Training	APCO EMD recertification	2,000
		Per diem/ hotel, annual recertification KLEC (16 dispatchers)	2,400
		CPR Training/ Re-Certification	100
		Other possible travel (NENA, KESC, APCO)	6,000
		Total	\$ 10,500
4409	Electric Purchased	Kenergy Cell Tower at St. Rt. 416	\$ 4,000
		KY Utilities Cell Tower at St. Rt. 266	4,000
		Kenergy Cell Tower at Ridgewood Rd	4,000
		Total	\$ 12,000
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
4418	Contractual Services	Polygraphs	\$ 2,000
4419	Professional Services	Federal Consultation	\$ 33,000
		Other Misc Services	7,000
			\$ 40,000
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

**CITY OF HENDERSON, KY
CAPITAL OUTLAY DETAIL INFORMATION
FISCAL YEAR 2026**

DEPARTMENT: Emergency Communications

DIVISION: 911 **TOTAL COST:** \$ 279,000

ACCOUNT DESCRIPTION: Data Processing Equipment **ACCOUNT NUMBER:** 58.55.018.4607

DESCRIPTION OF ITEM OR PROJECT:

Capital request is for the purchase of a new CAD system, carried over from the previous fiscal year. We did apply for the KY State Grant which is a reimbursement grant for this project and we will be awarded \$130,000 upon completion.

PROJECT JUSTIFICATION:

A CAD system, is otherwise known as a Computer Aided Dispatch software system. The CAD system assists the Communications Officer with the entire 911 process from start to finish. It is vital to have a CAD system that operates properly and is up to date with ESRI mapping and next generation technology. Our current system does not have this functionality. This will bring more efficient dispatch services to our community while ensuring our responder's safety.

IMPACT ON OPERATING BUDGET:

After reimbursement from the grant, \$130,000, the City will be responsible for 75% of the CAD system, which will cost approximately \$111,212. The remaining 25% will be funded by the County in the approximate amount of \$37,026.

DIVISION: 911 **TOTAL COST:** \$ 171,000

ACCOUNT DESCRIPTION: Data Processing Equip **ACCOUNT NUMBER:** 58.55.018.4607

DESCRIPTION OF ITEM OR PROJECT:

Replacement of current 911 phone system/ Customer Premise Equipment (CPE)

PROJECT JUSTIFICATION:

I have put this as a continuation onto the budget for the next fiscal year because as we are planning to go live with our new system in April, we currently do not have a date for installation for the backup center. Our current CPE is at the end of its useful life, which can only be maintained. We are also a self hosted system with minimal redundancy. Our new system will put us on the State 9-1-1 network with redundancies here and in Eastern KY in the event of hazardous weather conditions. We will also bring next generation technology to the 911 center that will prepare us for receiving video and pictures. Within the next 2 years it is predicted that we will be receiving more automated 9-1-1 calls from devices than human calls. With this next generation technology that we plan for now, we are able to learn and adapt and not be a step behind.

IMPACT ON OPERATING BUDGET:

This project is also a KY State Grant award for reimbursement of \$126,000. After reimbursement from the grant, \$126,000, the City will be responsible for 75% of the project, in the amount of \$33,750. The remaining 25% will be funded by the County in the amount of \$11,250.

A photograph of a baseball field with a reddish-brown infield and white base paths. A silver base is visible in the foreground. In the background, there is a scoreboard, a tall stadium light, and a clear blue sky.

*Other
Information*

NOTICE SECTION

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	2026	2027	2028	2029	2030 or after
* <u>Safety</u>																
016-333	Ford	Escape	2017	45,784			X									\$ 28,000
* <u>Codes</u>																
233-154	Chevrolet	Impala	2009	54,245				X								\$ 20,200
233-351	Ford	Escape	2017	35,646			X									\$ 28,000
233-120	Ford	Ranger	2008	54,809												\$ 30,000
233-467	GMC	Sierra	2023	11,478			X									\$ 30,000
* <u>Engineering</u>																
377-127	Ford	F150	2008	64,587				X						\$ 28,000		
377-503	Ford	Escape	2024	641			X									\$ 26,000
* <u>Finance - including pool cars</u>																
121-193	Chevrolet	Impala	2011	52,856				X								\$ 20,200
121-331	Ford	Fusion	2017	38,897			X									\$ 20,200
121-433	Chevrolet	Impala	2007	101,925				X				\$ 26,000				
* <u>Accounting - utility meter reading and servicing</u>																
123-156	Ford	Ranger	2009	79,245		A			X							\$ -
123-273	Ford	F-150	2014	55,465			X									\$ 20,500
123-320	Nissan	Frontier	2016	48,467			X									\$ 20,500
123-321	Nissan	Frontier	2016	70,103			X									\$ 20,500
123-322	Nissan	Frontier	2016	80,149			X									\$ 20,500
123-357	Nissan	Frontier	2017	60,397			X									\$ 20,500
123-381	Nissan	Frontier	2018	24,228			X									
* <u>Fire</u>																
232-002	E-One	Pumper	1999	155,970						X		\$ 841,000				
232-488	Trailer-Haz-Mat	16' Utility	2004	N/A				X								\$ 8,000
232-496	Trailer-CS	16' Utility	2023	N/A			X									\$ 8,000
232-013	Trailer-FP	16' Utility	2005	N/A				X								\$ 10,000
232-014	Pierce	Pumper	2005	146,883					X							\$ 625,000
232-019	Hackney	Rescue	2004	133,121					X							\$ 500,000
232-024	E-One	Pumper	1999	181,259						X		\$ 983,000				
232-114	Ford	F-250	2008	50,599				X								\$ 25,000
232-392	Seagrave	Pumper	2018	45,430				X								\$ 625,000
232-233	Ford	Explorer	2013	96,811				X								\$ 52,000
232-259	Chevrolet	Impala	2014	111,318				X								\$ 52,000
232-287	Ferrara	Pumper	2015	79,249				X								\$ 625,000
232-316	Ford	Rescue	1997	24,400					X			\$ 364,000				
232-352	Champion	Defender-BUS	2009	175,088						X						\$ 10,000
232-361	Ferrara	Ladder	2017	33,086			X									\$ 1,100,000
232-476	GMC	Sierra	2023	12,800			X									\$ 80,000
232-493	Chevy	Tahoe	2024	3,800			X									\$ 75,000
232-417	Ford	F-250	2011	56,231				X								\$ 30,000
232-477	GMC	Sierra	2023	7,270			X									\$ 80,000
232-498	GMC	Sierra	2024	1,800			X									\$ 80,000
232-464	Oquawkar	Fire Boat	2023		88.8		X									\$ 200,000
232-459	Seagrave	Pumper	2022	14,492			X									\$ 850,000

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	2026	2027	2028	2029	2030 or after
* <u>Parks</u>																
451-001	Ford	F-350	1997	78,105						X		\$ 40,000				
451-002	Ford	F-150	2006	88389 INOP					X							\$ 18,500
451-007	John Deere	Tractor	2007		2,136			X								\$ 25,000
451-010	Ford	F-150	2007	110,836				X								\$ 18,500
451-012	Ford	F-350	2006	27,913				X								\$ 22,500
451-112	Vermeer	Stump Cutter	2007		494			X								\$ 20,000
451-165	Ford	F-150	2010	131,726					X					\$ 30,000		
451-177	John Deere	Tractor	2010		1,024		X									\$ 25,000
451-204	Ford	F-150	2011	190,128					X			\$ 30,000				\$ 18,500
451-219	John Deere	Gator	2012	at Bridges	7,892			X								\$ 15,000
451-243	John Deere	Gator Utility	2006		988			X								\$ 25,000
451-336	John Deere	Tractor	2016		792		X									\$ 25,000
451-450	Ford	F-150	2020	28,665				X								\$ 25,000
* <u>Golf</u>																
452-217	John Deere	5045E	2012		1,788			X								\$ 25,000
452-363	John Deere	mower 250BG	2018	at Bridges	145		X									\$ 27,000
452-373	John Deere	Gator	2018		949		X									\$ 11,000
* <u>Sports Complex</u>																
455-235	Ford	F150	2013	73,564					X							\$ 30,000
455-491	John Deere	XUV 835M	2023				X									\$ 21,000
455-492	John Deere	4044 M	2023				X									\$ 48,500
* <u>Recreation</u>																
456-235	Ford	F-150	2013	80,268				X								\$ 21,000
456-274	Ford	Fusion	2014	56,327			X									\$ 20,200
456-176	Ford	F-150	2010	146,989					X			\$ 30,000				
456-472	Ford	Ranger	2007	105,864					X							\$ 11,000
* <u>Police</u>																
231-012	Boston	Whaler	2006		605			X								\$ 65,000
231-162	Ford	Pick Up	2010	32,439					X							\$ 22,500
231-167	Ford - unmarked	Crown Vic	2010	130,466					X							\$ 37,000
231-181	Ford-SRO	Crown Vic	2010	90,610						X						\$ 37,000
231-194	Ford - SRO	Taurus	2011	117,344					X							\$ 37,000
231-221	Chevrolet	Caprice	2012	144,608						X		\$ 85,500				
231-222	Chevrolet	Caprice	2012	101,438						X			\$ 85,500			
231-224	Chevrolet	Caprice	2012	115,888						X			\$ 85,500			
231-225	Chevrolet	Caprice	2012	128,628						X		\$ 85,500				
231-228	Ford - unmarked	Taurus	2013	128,699					X							\$ 37,000
231-229	Ford - unmarked	Taurus	2013	77,016			X									\$ 37,000
231-231	Ford - unmarked	Taurus	2013	99,238				X								\$ 37,000
231-254	Chevrolet- SRO	Impala	2014	74,500				X								\$ 37,000
231-255	Chevrolet-PSO	Impala	2014	74,938					X							\$ 37,000
231-256	Chevrolet	Impala	2014	90,000				X								\$ 37,000
231-257	Chevrolet - unmarked	Impala	2014	80,664				X								\$ 37,000
231-288	Ford - unmarked	Taurus	2015	94,715					X			\$ 56,000				
231-289	Dodge	Charger	2015	93,289							X	\$ 85,500				
231-290	Dodge	Charger	2015	82,283					X						\$ 85,500	
231-291	Dodge	Charger	2015	84,771						X				\$ 85,500		
231-293	Dodge	Charger	2015	82,073					X						\$ 85,500	
231-294	Dodge	Charger	2015	100,807						X		\$ 85,500				

City of Henderson, KY Vehicles and Equipment - Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2026	2027	2028	2029	2030 or after
Police (continued)																
231-310	Dodge	Charger	2016	75,980							X	\$	85,500			
231-312	Dodge	Charger	2016	104,245				X								\$ 37,000
231-313	Dodge	Charger	2016	95,599				X								\$ 37,000
231-327	Ford-K9	Explorer	2016	100,024						X					\$ 85,500	
231-330	Ford-K9	Explorer	2016	65,471							X		\$ 85,500			
231-341	Ford - SRO	Taurus	2017	46,575			X									\$ 37,000
231-342	Ford - unmarked	Taurus	2017	82,718				X								\$ 37,000
231-343	Chevrolet	Silverado	2014	108,801						X					\$ 85,500	
231-345	Dodge	Charger	2017	98,823				X								\$ 37,000
231-346	Dodge	Charger	2017	92,901				X								\$ 37,000
231-347	Dodge	Charger	2017	94,718				X								\$ 37,000
231-348	Dodge	Charger	2017	96,408				X								\$ 37,000
231-365	Ford - unmarked	Taurus	2018	34,880				X								\$ 37,000
231-368	Dodge	Charger	2018	74,984				X								\$ 37,000
231-369	Dodge	Charger	2018	62,900				X								\$ 37,000
231-370	Dodge	Charger	2018	103,310				X								\$ 37,000
231-371	Dodge	Charger	2018	88,039				X								\$ 37,000
231-383	Chevrolet	S10	2000	146,574		A					X					
231-393	Dodge	Charger	2019	45,032				X								\$ 37,000
231-394	Dodge	Charger	2019	60,504				X								\$ 37,000
231-395	Dodge	Charger	2019	55,100			X									\$ 37,000
231-396	Dodge	Charger	2019	65,777			X									\$ 37,000
231-399	Dodge	Charger	2019	38,514			X									\$ 37,000
231-402	Dodge	Ram	2019	69,800				X								\$ 37,000
231-403	Dodge	Durango	2020	50,589				X								\$ 47,500
231-405	Chevy	Van	2010	111,775							X					\$ 12,500
231-406	Dodge	Durango	2020	43,631				X								\$ 47,500
231-407	Dodge	Durango	2020	71,534				X								\$ 47,500
231-408	Dodge	Durango	2020	55,000				X								\$ 47,500
231-409	Dodge	Durango	2020	55,140				X								\$ 47,500
231-411	Jeep	Renegade	2019	24,063			X									\$ 30,000
231-412	Chevy	Malibu	2012	163,642							X	\$ 85,500				
231-413	Chevy	Silverado	2017	103,000				X								\$ 56,000
231-420	Dodge-PIO	Ram 1500	2021	32,472			X									\$ 56,000
231-422	Dodge	Charger	2021	25,071				X								\$ 56,000
231-423	Dodge	Charger	2021	37,388			X									\$ 56,000
231-424	Dodge	Charger	2021	44,500			X									\$ 56,000
231-425	Dodge	Charger	2021	45,750				X								\$ 56,000
231-426	Dodge	Charger	2021	30,881				X								\$ 56,000
231-427	Dodge	Charger	2021	33,872				X								\$ 56,000
231-429	Nissan	Sentra	2017	82,827				X								\$ 56,000
231-431	Audi	A6	2013	117,500				X								\$ 56,000
231-434	Jeep-PSO	Patriot	2015	24,063			X									\$ 56,000
231-445	Dodge	Grand Caravan	2014	149,650						X						
231-452	Dodge	Durango	2022	92,799						X		\$ 85,500				
231-453	Dodge	Durango	2022	21,690			X					\$ 85,500				
231-454	Dodge	Durango	2022	18,999			X									\$ 56,000
231-455	Dodge	Durango	2022	16,500			X									\$ 56,000
231-457	Chevrolet	Impala	2019	72,169				X								\$ 56,000

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	2026	2027	2028	2029	2030 or after
<u>Police (continued)</u>																
231-458	Ford	Fusion	2016	148,162						X						\$ 56,000
231-473	Dodge	Ram 1500	2004	125,621				X								\$ 56,000
231-475	Dodge	Ram 1500	2019	37,200			X									\$ 56,000
231-483	Ford	Explorer	2024	6,800			X									\$ 56,000
231-484	Ford	Explorer	2024	1,300			X									\$ 56,000
231-486	Nissan	Cargo Van	2019	43,705				X								\$ 56,000
231-487	Chevy	Malibu	2020	108,350				X								\$ 56,000
231-500	Ford-unmarked	Explorer	2020	34,605				X								\$ 56,000
<u>Municipal Facilities</u>																
014-006	Ford	F250/SB	1997	145,495						X						\$ 45,000
014-007	Ford	Bucket	2004	16,924						X						\$ 32,000
014-104	Ford	F-250	2008	134,005				X								\$ 32,000
014-132	Ford	F-250	2008	148,638				X								\$ 22,500
014-199	Ford	F-150	2011	63,451			X									\$ 32,000
014-268	Chevrolet	Van	2014	59,058				X								\$ 22,500
014-448	JLG	Boom Lift						X								
014-460	Ford	F-150	2007	78,562				X								\$ 23,000
014-480	Air Tow	Equip Trailer	2024				X									
014-495	Ford	F250	2024	1,247			X									
<u>PW Administration</u>																
341-278	Ford	Explorer	2015	93,844			X									\$ 28,000
<u>Traffic Control</u>																
234-004	Striper	Lazer 111	2004	N/A						X						\$ 14,500
234-005	Ford	Flush	1992	20,741												\$ 125,000
234-009	Giant	Vac.	2005		948					X						\$ 49,000
234-011	Dodge	One Ton Dump	1999	104,269		A										
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												\$ 16,000
234-026	Chipper	Woodchuck	1990		2,419											\$ 30,000
234-106	Ford	F-250	2008	103,111						X						\$ 32,000
234-128	Ford	F-150	2008	42,761						X						
234-131	Freightliner	Dump	2008	16,579				X								\$ 95,000
234-133	Ford	F-250	2008	92,951						X						\$ 32,000
234-232	Ford	F-450	2013	41,870				X								\$ 40,000
234-266	GVM	Leaf Loader	2014		623			X								\$ 50,000
234-267	Lazer	Paint Machine	2014	N/A				X								
234-315	Ford	F-250	2016	61,010				X								\$ 32,000
234-358	Freightliner	Sweeper	2017	53,487			X									\$ 220,000
234-390	Ford	F250	2019	20,421			X									\$ 32,000
234-428	Takeuchi	TB260CL	2021		554		X									
234-447	Freightliner	Tymco	2023	14,547				X								
234-485	Wesco	Trailer	2024													

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	2026	2027	2028	2029	2030 or after
* Public Way Improvement																
342-001	GMC	Dump	2004	50,369					X							\$ 125,000
342-007	Case	Backhoe	2006		4,445				X							\$ 80,000
342-009	Ford	Dump	1989	89,709						X			\$ 125,000			
342-010	Ford	Dump	1996	110,272					X							\$ 125,000
342-023	GMC	Dump	1999	87,105						X						\$ 125,000
342-024	Ford	Dump	1989	44,187						X				\$ 125,000		
342-026	Case	Boom Mower	1998		10,056					X						\$ 125,000
342-033	Caterpillar	Roller	2003	912				X								\$ 40,000
342-034	PSI	Grader	2003	1,247					X							\$ 75,000
342-036	Gehl	Loader	2004	1,034				X								\$ 50,000
342-057	Ford	Dump	1988	44,851						X			\$ 125,000			
342-105	Ford	F-250	2008	131,409				X								\$ 35,000
342-109	Ford	F-250	2008	96,012				X								\$ 35,000
342-125	Freightliner	Dump	2007	39,871				X								\$ 95,000
342-136	John Deere	Tractor	2008		3,024			X								\$ 75,000
342-173	Case	Backhoe	2009		4,125			X								\$ 80,000
342-185	Chicago Pneumatic	Air Compressor	1987		1,538				X							\$ 10,000
342-189	Freightliner	Dump	2011	43,321				X								\$ 95,000
342-207	Case	Loader	2011		1,529			X								\$ 125,000
342-215	Case	Mini exc.	2012		1,807			X								\$ 50,000
342-260	Ford	F-250	2014	80,980				X								\$ 32,000
342-282	Ford	F250	2015	70,101				X								\$ 32,000
342-314	Ford	F-250	2016	53,527				X								\$ 32,000
342-334	Ford	F-450	2017	86,566			X									\$ 125,000
342-339	Dodge	RAM 1500	2017	65,128			X									
342-344	Freightliner	Dump	2018	18,627			X									\$ 125,000
342-349	Hyuandi	Excavator	2001					X								
342-421	Trailer Yellow Spool		2015					X								
342-470	Ford	F250	2023	12,813			X									\$ 30,000
342-471	Ford	F250	2006	82,830					X							\$ 30,000
342-482	Ford	F750 Dump	2024	2,879			X									
342-507	John Deere	6,330.00	2009	1,954				X								\$ 20,000
342-508	Woods	BW180XD	2014													
342-512	Caterpillar	325C	2004	13,530				X								
342-517	Ford	F700	1996	63,587				X								\$ 30,000
000-326	John Deere	gator 535i	2016	305			X									\$ 125,000
* Central Garage																
366-004	Ford	F350	2006	193,078		A				X						
366-012	Ford	F-150	2007	72,489				X								\$ 23,000
366-123	Ford	F-150	2008	88,259					X							\$ 23,000
366-238	Ford	F-150	2013	86,127			X									\$ 20,500
366-325	Ford	F-350	2016	21,478			X									\$ 45,000
	Floor scrubber	Addition to the fleet														\$ 19,000
* Information Technology																
122-335	Ford	Freestar	2006	38,754					X							\$ 23,000
Total General Fund												\$ 818,000	\$ 1,394,000	\$ 1,508,000	\$ 467,000	\$ 11,706,300

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	2026	2027	2028	2029	2030 or after
* 911 Emergency Communications																
018-253	Chevrolet	unmarked Impala	2014	60,558				X								\$ 25,000
* Gas Administration																
771-155	Chevrolet	Impala	2009	127,901					X							\$ 23,000
771-444	Ford	Escape	2022	17,461			X									\$ 23,230
* Gas Distribution																
772-006	Ford	F-350	2004	43,890	3,519				X							\$ 35,000
772-014	Freightliner	Dump Truck	2002	56,194	2,449				X							\$ 55,000
772-019	Ford	F-350SD	2006	55,304	5,880				X							\$ 65,000
772-027	Caterpillar	Backhoe	1997		980					X				\$ 100,000		
772-045	Air Compressor		2000		431				X							\$ 10,000
772-108	Ford	F-150	2007	131,982						X		\$ 30,000				
772-116	Case	Backhoe	2007		4,826				X							\$ 100,000
772-139	Light tower				3,017				X							\$ 10,000
772-144	Forklift		2000		1,246				X							\$ 10,000
772-145	Ford	F-150	2009	149,864						X		\$ 30,000				
772-179	Dodge	Caravan	2010	104,936						X			\$ 30,000			
772-187	Ditch Witch	Boring mach.	2008		1,308				X							\$ 100,000
772-197	Vermeer	Mighty Mole	2011		563			X								\$ 55,000
772-234	Ford	F-150	2013	153,337					X							\$ 25,000
772-237	Chevrolet	C3500	2013	78,428	8,706				X							\$ 65,000
772-248	Ford	F-150	2013	84,508					X							\$ 25,000
772-250	Vermeer	walk behind	2014		219			X								\$ 11,000
772-251	Welder		2013		680			X								\$ 13,000
772-262	Ford	F450	2015	22,112	2,432			X								\$ 53,360
772-269	Ditchwitch	Trencher	2014		1,757			X								\$ 72,000
772-275	Pow-R Mole	Boring mach.	2014		465			X								\$ 13,600
772-284	Ford	F-350	2015	84,160	8,648			X								\$ 65,000
772-324	Ditchwitch	Trencher	2016		1,922		X									\$ 75,000
772-338	Nissan	Rogue	2017	55,400			X									\$ 28,000
772-366	Dodge	Ram 1500	2018	43,980			X									\$ 35,000
772-374	Ford	F-150	2018	88,020			X									\$ 24,000
772-375	Ditch Witch	RT 45	2017		1,001		x									\$ 59,042
772-377	Dodge	Cargo van	2018	81,762			x									\$ 22,000
772-380	Ford	F-350	2018	55,145	4,248		X									\$ 65,000
772-401	Chevrolet	1500	2020	74,268			X									\$ 35,000
772-437	Dodge Ram	1500	2022	38,410			X									\$ 21,542
772-415	Ram	1500	2021	7,962			X									\$ 35,000
772-449	Dodge Ram	3500	2022	14,976	1506		X									\$ 57,765
772-468	GMC Sierra	1500	2023	11,112			X									\$ 39,545
772-469	GMC Sierra	1500	2023	31,000			X									\$ 39,100
772-502	Ditch Witch	JT20	2017		890			X								\$ 110,000
772-506	Vermeer	RTX450	2024		5		X									\$ 97,386
Total Gas Fund												\$ -	\$ 60,000	\$ 130,000	\$ -	\$ 1,572,570

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	2026	2027	2028	2029	2030 or after					
* Cemetery																					
453-003	John Deere	Backhoe	2003		4,284						X		\$	50,000							
453-124	Ford	F-150	2008	103,366				X								\$ 22,500					
453-137	Ford	F350	2008	44,180		A			X												
453-172	John Deere	Backhoe	2009		2,871						X					\$ 30,000					
453-203	Ford	F-150	2011	76,191				X								\$ 22,500					
453-239	John Deere	Utility Cart	2005		2,312				X				\$	30,000							
453-241	Chevrolet	C3500	2013	8,544			X									\$ 30,000					
453-317	Ford	F350	2016	4,280				X													
453-280	Chevrolet	Silverado	2002	139,478		A			X												
453-355	John Deere	Utility cart	2018		3372		X									\$ 14,000					
453-478	John Deere	Utility Cart	2023		481																
Total Cemetery Fund												\$	-	\$	50,000	\$	30,000	\$	-	\$	119,000
* HART																					
015-350	Ford	E-350	2017	116,945					X				\$	152,500							
015-352	Ford	Allstar		30,264			X									\$ 80,000					
015-354	Ford	E-450	2017	199,157					X				\$	152,500							
015-382	Nissan	Frontier	2019	13,046				X								\$ 20,500					
015-385	Ford	SENT 2	2019	92,125				X						\$ 150,000							
015-387	Ford	SENT 2	2019	166,738				X						\$ 150,000							
015-388	Ford	SENT 2	2019	158,115				X						\$ 150,000							
015-391	Dodge	Ram 1500	2019	6,630			X									\$ 30,000					
015-414	Ford	Allstar	2021	77,331			X									\$ 150,000					
015-436	Ford	F-150	2022	6,949			X									\$ 40,000					
015-499	Ford	Transit	2024	2,029			X									\$ 75,000					
015-504	Ford	Bus	2024	3,057			X									\$ 150,000					
015-505	Ford	Bus	2024	3,143			X									\$ 150,000					
015-436	Ford	F150		4590			X									\$ 50,000					
Total HART Fund												\$	305,000	\$	-	\$	450,000	\$	-	\$	745,500

City of Henderson, KY Vehicles and Equipment - Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2026	2027	2028	2029	2030 or after
*Sanitation Collections																
344-004	Sterling	Roll-off	2001	60,570						X						\$ 150,000
344-176	Freightliner		2010	111,317							X		\$ 295,000			
344-188	Freightliner		2011	103,021						X			\$ 295,000			
344-244	Freightliner		2013	95,585					X							
344-261	Freightliner		2014	93,495					X						\$ 295,000	
344-309	Freightliner		2016	76,777			X									\$ 150,000
344-362	Freightliner	M2106	2018	63,412			X									\$ 150,000
344-419	Freightliner		2020	32,086												\$ 300,000
344-474	Freightliner	M2106	2024	8,482												\$ 300,000
344-489	Freightliner	M 2106	2024	6,749			X									\$ 300,000
*Landfill																
345-006	Caterpillar	D-6	1986		21,913					X						\$ 345,000
345-007	Ford	Flush	1986	41,779												\$ -
345-014	Caterpillar	Scraper	1992		5,107					X						\$ 475,000
345-016	Kubota	Tractor	2003		2,254					X						\$ 25,000
345-174	Caterpillar	416B	1996		4,394	A										\$ -
345-227	Caterpillar	953D	2012		9,634	A			X							\$ -
345-236	Ford	F-150	2013	87,187					X							\$ 30,000
345-389	Case	MW24C	1984		1,650	A										\$ -
345-466	GMC	Sierra	2023	18,789			X									\$ 30,000
Military	Akerman	Material Handler			4,168	A				X						\$ -
	Caterpillar	D7F			4,139											\$ -
Total Sanitation Fund												\$ 295,000	\$ 295,000	\$ -	\$ 295,000	\$ 2,405,000
Grand Total												\$ 1,418,000	\$ 1,799,000	\$ 2,118,000	\$ 762,000	\$ 16,573,370

Notes:

A - Reserve vehicle or equipment and either has been replaced or is not scheduled to be replaced.

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 and assigned reserves.

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. This is typically done twice a year, A mid-year budget amendment and year-end budget amendment.

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 of 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 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).

Personnel 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.