

FISCAL YEAR
2025
BUDGET





SECTION A

INTRODUCTORY

City of Henderson, Kentucky

Fiscal 2025 Budget

Mayor

Bradley S. Staton

City Commissioners

Robert N. Pruitt

Rodney Thomas

Austin P. Vowels

Nicholas E. Whitt

City Manager

William “Buzzy” Newman, Jr.

Assistant City Manager

Dylan Ward

Finance Director

Chelsea Mills

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City of Henderson, KY

Fiscal 2025 Budget

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Bradley S. Staton, Mayor

Commissioners:

Robert N. Pruitt

Rodney Thomas

Austin P. Vowels

Nicholas E. Whitt



The City of Henderson

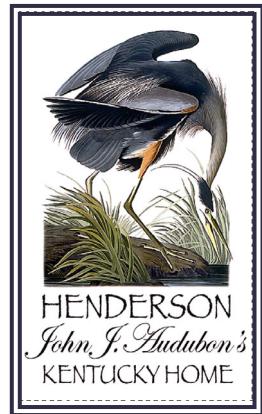
P.O. Box 716
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William L. "Buzzy" Newman, Jr., City Manager

Dawn S. Kelsey, City Attorney

Maree Collins, City Clerk

Holli Blanford, Public Information Officer



May 9, 2024

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

Board Members:

RE: Executive Summary – Fiscal 2025 Operating Budget

I am pleased to submit to you the fiscal year 2025 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 \$116,622,000 which is a decrease of \$6,289,000 or -5.1% from the amended fiscal 2024 budget of \$122,911,000. The decrease was primarily due to a \$7.2 million decrease in the Construction Fund as the sports complex construction phases are nearing completion.

The total fund balance reflected in the audit on June 30, 2023 for the General Fund was approximately \$20.2 million. The Finance Director has projected that the current fiscal year will conclude with General Fund revenues exceeding expenses by \$2.3 million. With this projection, the fund balance for the General Fund should be approximately \$22.5 million as of June 30, 2024.

I am recommending that \$4.3 million or 19.5% of the fund balance be re-appropriated in the fiscal 2025 budget. If all \$4.3 million is needed, the ending fund balance on June 30, 2025 will be \$18.1 million. That will represent 41.6% of the fiscal 2025 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 fourteenth time for the fiscal year 2024 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 2025 budget continues to conform to program requirements and will be submitting it to GFOA to determine the eligibility fiscal 2025 for another award. All Department Directors and staff are recognized for their contributions to this effort.

Organization-wide strategic goals and strategies:

On January 16, 2024, each member of the Board of Commissioners presented their top five goals for the next two years that will improve the quality of life in Henderson. Several of these will impact the City for the long-term. They are summarized below:

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

It was my intent to address several of these goals in the Fiscal 2025 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 3% cost of living adjustment. The second, is that all non-hazardous employees will move up one grade. This could mean an additional 1.6%-4.6% increase with the biggest impact on the low end. Contract employees will also receive a 2% increase. The health insurance contributions did not increase and will be the same as last year. There is \$1 million for the sports complex which will finish the construction of the complex. The fiscal 2025 budget includes \$4.6 million for new roads and sidewalks.

Short Term Factors:

There were a few pressing issues that were taken into consideration when preparing the fiscal 2025 budget:

- The number one issue that we have faced is the filling vacant positions. As of May 14th, there were 35 vacancies that included 21 regular fulltime positions.
- Inflation is still a major concern especially with salaries.
- Due to continued supply chain issues, obtaining capital like vehicles and equipment is very difficult.
- Inflation costs related to construction continue to overwhelm us.

Priorities and Issues for the Upcoming Year:

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

- Start construction for the fire department's Station #1 replacement.
- Complete construction for the sports complex.
- Identify additional locations for housing to address shortages.
- Make a concerted effort to mill and then overlay 12 streets.

Priorities and Issues for the Following Years:

Delaying capital improvements for fiscal 2025 will only increase the impact on future budgets. Fire apparatus, police pursuit vehicles, heavy equipment are needed, and maintenance and repairs costs are becoming a concern. The estimated cost for vehicles and heavy equipment are estimated to be over \$1.1 million for the next three fiscal years.

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

Budgetary Trends:

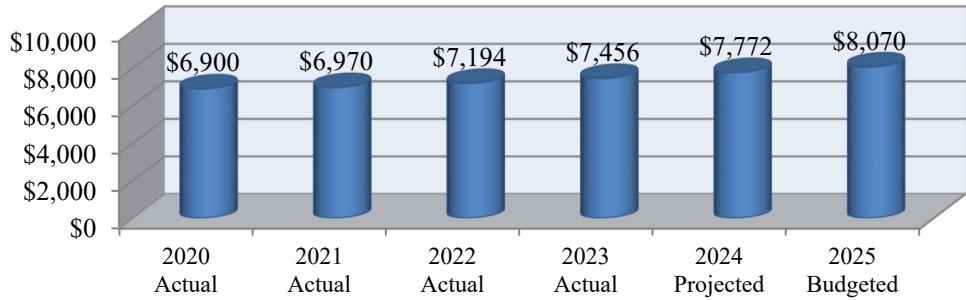
As in previous years, it is our practice to budget revenues conservatively but budget expenses at the maximum. This approach allows us to add projects, capital purchases, and new endeavors when actual revenues exceed budgeted revenue. This prevents us from getting ahead of ourselves without the funding 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 \$39,142,000 for fiscal year 2025. This compares to \$36,331,000 in budgeted revenue for the amended fiscal 2024 budget which is an increase of \$2,811,000 or 7.7%. Occupational taxes when compared to the 2024 budget are expected to increase \$1,187,700 (10.9%). However, when compared to the 2024 actual projection, the increase is only \$527,242 or 4.5%. When compared to 2024 projections, total revenue is expected to only increase by \$863,000 and is due to a very conservative approach to budgeting.

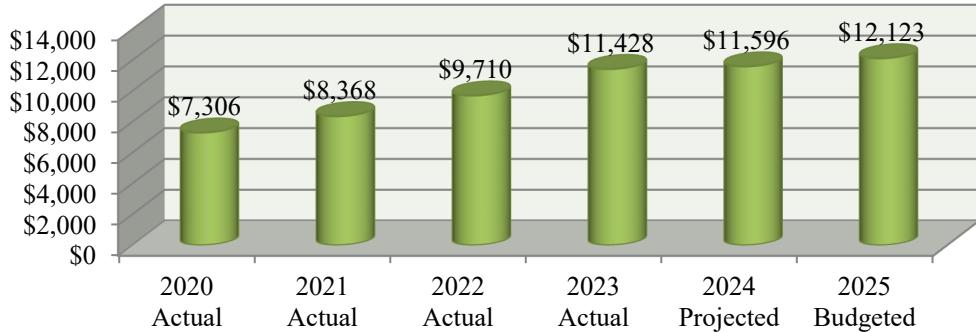
Early projections provided by the PVA office indicates that the total value of all taxable property will increase by \$31.5 million. The chart below reflects the property tax revenue since fiscal 2020 for the General Fund net of the annual discount and average collection rate of 98.9%.

Property Taxes (thousands)



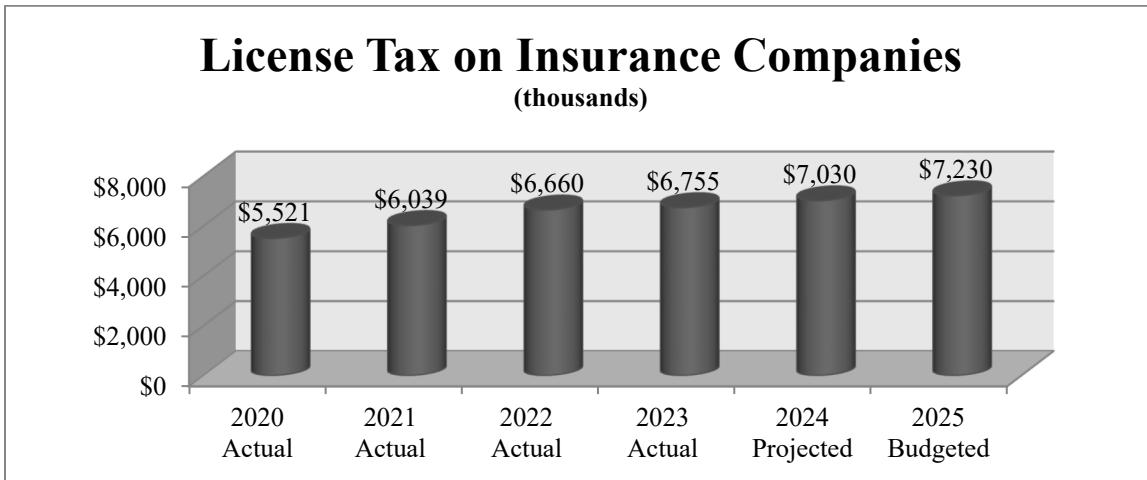
For fiscal 2025, the occupational taxes will reflect a rate of 1.65% that became effective January 1, 2023. This is an increase from the rate of 1.49% set in 2019. We are expecting this group of taxes to increase a conservative 3.0% over fiscal 2024 projection. Part of the increase over fiscal 2023 is due to the increase in the rate. The City has benefited from a sizable contractor workforce at Pratt Paper construction site. We are still concerned about the global economy and the possibility of a recession and its effect on the local economy. The chart below reflects the occupational tax revenue since fiscal 2020 for the General Fund.

Occupational License Taxes (thousands)



The last leg of the tax tripod is the license tax on insurance companies. As noted below, it has seen a steady increase since 2020. 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 2025 budget of \$7.13 million is up \$270,000 or 3.9% over the 2024 budget and nearly \$100,000 over the 2024 actual projection. It should be noted that even though this is a tax on the insurance company, the tax is usually passed on to the policy holder.



General Fund Expenditure Summary:

General Fund expenditures in the proposed budget total \$43,516,000 which is an increase of \$2,317,000 or 5.6% from the \$41,199,000 that was approved in the amended fiscal 2024 budget. As reflected in the summary on page B-64, the major drivers for the increase are maintenance and services which have a 35.3% and 21.1% increase, respectively. We anticipate that our City facilities will need to have major improvements over the next few years such as replacing HVAC systems, which is why our maintenance costs have increased from fiscal 2024. We also have additional funding in services of \$650,000 set aside to complete a pay plan study within the next fiscal year.

The capital expenditures increased \$286,000 from amended fiscal 2024 budget. Fiscal 2024 included a fire apparatus purchase of \$831,000, which has still not been delivered, and several vehicles. The fiscal 2025 General Fund budget includes the fire apparatus, several vehicles and small equipment purchases.

The supply chain for capital equipment has been disrupted due to the global computer chip shortage and a variety of other issues that are beyond our local control. Due to the length of the production, I will ask that I be given some leeway in the way we purchase capital equipment. I am requesting some flexibility when ordering other vehicles like police pursuit vehicles and pickup trucks. Anyone that has visited a car dealership has witnessed just how few vehicles are available. Dealers are not interested in submitting a bid for a future delivery that will most likely be delayed. Due to a limited number of available vehicles, dealers are in the position to auction them to the highest bidder. So, we need to be more agile and quicker if vehicles become available. We can advertise and award a bid in a matter of 2-3 weeks rather than adding 2-3 weeks to the process waiting for a board meeting to get approval.

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

Municipal personnel:

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

Personnel expenses are approximately 58.8% of the fiscal 2025 budget. By excluding transfers to other funds, personnel expenses make up 70.1% of the budget.

A 3.0% cost of living adjustment (COLA) salary increase is recommended for each employee of the City. Each non-hazardous employee will also move up one pay grade. Depending on pay grade, years of service, and position in grade, this could equate to an additional 4.6% pay increase. Contract employees will also receive a 2% pay increase. These increases, upon their approval, will take effect the pay period beginning June 23, 2024, for the paycheck dated July 12, 2024. Non-hazardous employees will also be considered for merit salary adjustments based on their annual performance reviews during the 2025 fiscal year. I am recommending that the maximum merit increase be 2.0%.

Hazardous employees that pass their annual performance review will receive a step increase based on their position and years of service. Hazardous duty employees receive salary adjustments based on the hazardous duty pay plan steps. Each step provides either a 3%, 4% or 5% increase with some steps having a 12-month period and others a 24-month period. Hazardous duty employees that will be in the middle of a 24-month step in fiscal 2025, and received either a 3%, 4%, or 5% increase at their last annual performance review in fiscal 2024 will qualify to receive a 3%, 4%, or 5% increase in fiscal year 2026. The pay scale for hazardous employees has also adjusted by 3.0%.

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

Reductions:

Engineering – eliminate Grant Writer

Finance – eliminate Finance Director (temporary)

Fire – eliminate one (1) Secretary

Gas – eliminate one (1) Secretary

Human Resources – eliminate Human Resources Director (temporary)

Parks – eliminate one Grounds Maintenance Worker I from two (2) to one (1)

Reductions (continued):

Parks Cemeteries – eliminate two (2) Cemeteries Equipment Operator
Police – eliminate Police Consultant (temporary)
Sports Complex – eliminate Sports Complex Manager
Sports Complex – eliminate Parks Facilities Maintenance Worker

Additions:

Engineering – Engineering Assistant
Engineering – Project Coordinator
Fire – Deputy Fire Chief
Parks – Landscape Technician increase from two (2) to three (3)
Parks Cemeteries – Grounds Maintenance Worker I increase from one (1) to two (2)
Police Officers assigned to schools moved from division 231 to division 230 and increased from three (3) to six (6)
Police Officer increase from thirty-four (34) to thirty-five (35) with the addition of a Victim's Advocate Police Officer
Public Works – Custodian, 1 position

Temporaries due to pending retirements:

Community Development Specialist

Title and Grade Reclassifications:

Assistant Finance Director reclassified from 40 to 41
Accounting Manager reclassified from 38 to 39
Parks & Cemeteries Superintendent, new title Parks & Recreation Superintendent and reclassified from 25 to 29
Custodial Worker reclassified from 6 to 7
Grounds Maintenance Worker I reclassified from 7 to 8
Grounds Maintenance Worker II reclassified from 8 to 9
Grounds Maintenance Worker II, new title Grounds Maintenance Worker III and reclassified from 8 to 11
Landscape Technician reclassified from 10 to 11
Recreation Facilities Supervisor from exempt to non-exempt
Inventory Control Technician, new title Gas Dispatch & Inventory Control Technician and reclassified from 12 to 14
Gas System Equipment operator reclassified from 13 to 15
Vehicle Service Helper reclassified from 7 to 8
Vehicle Servicer reclassified from 9 to 10
Municipal Facilities Assistant reclassified from 9 to 10

I will request that you grant the City Manager and Chief of Police the authority to over-employ two police officers when we experience vacancies during the year because of the lengthy lead time required to place these people in the Kentucky Law Enforcement Academy. I will also request the authorization to hire additional non-hazardous duty personnel for key positions when deemed necessary for succession training purposes and the expenditures for the additional hires do not exceed the appropriations as approved.

Capital Expenditures and Major Initiatives:

The fiscal 2025 budget includes a wide range of capital projects with a grand total of nearly \$17.9 million. A summary of the capital outlay can be found in Section D. A few of the included projects will have federal, state, and local assistance; however, over \$10.2 million in capital will come from future bonds.

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

Some highlights of other initiatives are as follows:

Public Safety:

- 2 – administrative/staff vehicles.
- 3 – police pursuit vehicles
- 1 – utility servicer vehicle

Technology Initiatives:

- Renewal of Window licenses
- 4 – Juniper network switches

Public Works Initiatives:

- New 1-ton dump truck
- 1 - New service truck
- Repave several different sections of streets

Parks and Recreation:

- Various machinery and tools for the new sports complex
- Various playground equipment for the parks

Gas System Initiatives:

- Ditch trencher
- 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 and a van for HART.
- Purchase of a new CAD system, radio, and phone system for 911.
- Green River Road sidewalks
- Widening of Wathen Lane road improvements

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 D (D-4, D-5) 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 on page C-50 of the budget are requests received from quasi-governmental and joint funded agencies. A summary of each request is as follows:

Planning Commission – The budget request of \$418,290 represents an increase of .5% over the prior year. As with fiscal 2024, the commission will keep all unspent 2024 funding instead of returning it to the City and County.

Ambulance Service – The 2024 budget request of \$65,000 is on par with the 2024 budget of \$65,000. The budget request of \$84,000 represents an increase of 29.2% over the prior year.

Henderson Tourism – The budget for this transfer will be \$38,000 which will match the approved 2025 budget. This includes the new agreement with the Tourism Commission.

Disaster and Emergency Services- The budget request of \$135,990 represents an increase of \$46,850. The increase is due to funding a replacement siren in the next year. The Emergency Services is responsible for maintenance and repairs of all sirens located in Henderson County, including those in the city limits.

Henderson City/County Air Board – The budget request of \$211,580 which is an increase of \$39,350 from the prior year. The Board is still working on a runway extension. However, the full amount may not be needed if emergency FAA funds are provided.

Henderson Economic Development – The budget appropriation of \$45,000 is in the General Fund. The remaining \$10,000 of the City's \$55,000 contribution to Henderson Economic Development is paid from the Gas Fund.

Human Relations – The budget appropriation of \$46,020 will represent the General Fund's contribution to the Commission. This represents an increase of 7.1% increase over the prior year.

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 2025 fiscal year on May 28, 2024.

Funding for the Recreation Association requests is included in the services section of the Recreation budget page C-107. Operational funding of \$4,000 each for the Girls Softball, Henderson Pee Wee (PCMA), Henderson Recreation Association, and Pennyrite Youth Soccer is included. There is also \$1,500 for the Tennis Club and Pickleball Club for fiscal 2025 for programming. Funding will be withheld until all contracts, commitments, and obligations are completed.

Gas Fund

Gas Fund expenses are proposed at \$19,919,000, a decrease of \$2,621,000 or 11.6% from fiscal 2024. The decrease is primarily attributable to the lower wholesale of natural gas prices.

The anticipated expense for natural gas is \$14,000,000 which is a decrease of \$2,000,000 or 12.5% from the amended budget of \$16,000,000. Of course, this is all based on market conditions that are beyond our control.

Our Gas System Director and his staff monitor these prices on a frequent basis and has kept me informed of the swings in prices. Mr. Clayton will also make recommendations on what amount of the fund's purchases should be hedged to prevent wild swings in costs. The City of Henderson continues to be a participant in the Public Energy Authority of Kentucky (PEAK) which has served this community with stable supplies of natural gas since 1998.

Public Way Improvement Fund

The Public Way Improvement Fund is the fund used by the City to carry out most of the street, sidewalk, right-of-way maintenance, and construction activities. The proposed revenues and expenses each total \$2,203,000, which is an increase of \$41,000 or 1.9% from the amended fiscal 2024 budget. Concrete repairs and asphalt street overlay again are budgeted at a total of \$1 million. We have received our notice of Municipal Road Aid in the amount of \$610,907; however, 3% will be withheld by the KYTC and placed in an emergency fund. The budget reflects the approximate net of \$605,000.

For fiscal 2025, \$660,000 in asphalt street overlay has been included in the proposed budget. The schedule of streets can be found on page C-150. As discussed with the Board, the cost of asphalt and concrete have seen some very large increases. It is due to a variety of reasons from cost of materials, labor, and general demand. With so many construction projects in the area, demand has put a lot of price pressure on these products. Staff has included some room for price increases; however, if these continue to escalate, we may have to delay projects until the costs retreat.

Mass Transit Fund

The Mass Transit Fund is proposed at \$2,036,000, an increase of \$196,000. The increase is primarily attributable to an increase in capital of \$95,000. The capital purchase for fiscal 2025 includes two buses to replace two older vehicles, in addition to a new van. Using Federal, State, and toll credits, this will only require 10% local funding.

Federal and State grants are projected to provide \$1,402,600 in fiscal 2025, or 68.9% of the total funding. Fare box revenue is projected at \$21,000, or 1% of total revenue.

Sanitation Fund

The Sanitation Fund incorporates all solid waste activities of the city including the transfer station and landfill operations. The Sanitation Fund budget expenditures total \$5,499,000 compared to \$5,752,000 in the amended fiscal year 2024 budget.

Fiscal 2024 included the purchase of the residential carts that each customer will use with the automated tipping system. We are still seeing a sizable increase in the transfer station traffic and attribute that to our reasonable gate rate.

It should be stressed that the gate rate of \$43 and our cost to dispose of \$32, enables the fund to clear \$10 to cover fixed costs. The rate is scheduled to increase by \$1 per year over the next four years for in-county customers.

Expenses decreased by \$253,000 or 4.4% with a reduction in capital of \$1,239,000 which is offset by an increase in service costs of \$927,020. There is \$449,160 in appropriations for the hauling of CD&D material to Daviess County sanitary landfill. The City's CD&D landfill has met its capacity and material is hauled to Daviess County if it cannot be pulverized. The agreement with Daviess County for the acceptance of our tonnage and its management of the operations at the landfill has been a beneficial endeavor and has helped keep increase costs to a minimum.

911 Fund

The 911 Fund records all activity for emergency communication services including personnel, contractual, commodity, and capital. It is partially capitalized with a \$3.25 per month fee on all water utility bills in Henderson County that became effective January 1, 2020. The proposed revenue consists of cellular charges at \$0.40 per line per month. Legislation also imposes a \$0.93 per month fee for prepaid wireless service. These charges provide 51.3% of the revenue in this fund, which is up from 35.9% in fiscal 2019. The remaining amount needed is provided by Henderson County Fiscal Court and the City of Henderson on a 25% / 75% basis, respectively.

The expenses include \$169,000 for the Motorola maintenance contract and \$80,000 for the annual maintenance for the dispatch system. Fiscal 2025 is also anticipating the purchase of a new CAD system and radio for \$330,000, as well as a new phone system for \$171,000.

For fiscal 2025, I am requesting that the Board consider increasing the 911 fees on the water bills. As cost to acquire, maintenance, and repair increase, we need to make sure that the revenue keeps up. It has been a practice in the past to help mitigate the increase, the fee has been raised gradually over several years.

Cemetery Fund

The Cemetery Fund is a special revenue fund established to account for all activities associated with the operation of Fernwood and Fairmont Cemeteries, as well as the mowing at Mt. Zion Cemetery. The Fiscal 2025 budget is proposed at \$604,000, a decrease of \$14,000 or 2.3% compared to fiscal 2024.

Sales and services make up the operating revenue of \$293,000 for the Cemetery Fund. A transfer from the General Fund in the amount of \$311,000 will also be needed to cover the cost of operating this enterprise.

Community Development Block Grant Fund

The Community Development Block Grant (CDBG) Fund is proposed at \$823,000, an increase of \$39,000 from last year. Fiscal 2025 is based on new funds from the U.S. Department of Housing and Urban Development and any balance carried forward from fiscal 2024.

Expenditures of \$823,000 are budgeted to expend all available funds as required by federal regulations. Projects proposed for funding include the reconstruction of dilapidated homes, the minor exterior repair of low-income homes, reimbursement of the salary of two police officers, and operating support for the Emergency Shelter for Women. Funding for CDBG administration is included again this year.

Health Insurance Fund

The Health Insurance Fund, which is an internal service fund, has proposed expenditures of \$8,570,000 in fiscal year 2025. This is a decrease of 7.4% from fiscal 2024. Expenditures include nearly \$7.1 million to pay health insurance claims, \$240,000 for the near-site health clinic and \$1,000,000 for plan administration expenses.

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

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

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

If an employee and covered spouse complete their wellness requirements, the employee will receive a discount off their selected health insurance premium equal to a 20% discount off the employee-only premium. This will be an annual savings of \$107.40 for the core plan and \$147.72 for the buy-up plan.

Our contract with Deaconess for the off-site clinics started in October 2020. We are encouraged by the continued results. As of April 2024, 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 decrease to \$20,088 per employee per year. Based upon estimated expenses for fiscal 2025, the employee contributions of \$533,000, will be 5.5% 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.

Health Reimbursement Arrangement Fund

The Health Reimbursement Arrangement (HRA) Fund is expected to have approximately \$20,000 in cash by the end of the current fiscal year. Funding for the HRA Fund comes by transfers from the Health Insurance Fund. Due to the expanded options for employees enacted with the change in the health insurance plan in fiscal 2013 through fiscal 2022, there had been an increase in the use of the HRA funds in the prior years; however, the plan has seen the usage level off the past three fiscal years. The anticipated funding for fiscal 2025 is the same as fiscal 2024. The employer contribution to an employee's HRA ended December 31, 2022. Employees will continue to have access to their HRA balance following the same access options.

Pension Funds

The Police and Fire and Civil Service Pension Funds have been reimbursing retirees up to \$338 per month for health insurance costs. I am proposing that the monthly reimbursement for supplemental health insurance be increased to \$349.50 or 3.4% effective July 1, 2024. I am also proposing that the annual limit for those retirees that are not of Medicare age be increased from \$7,400 to \$7,650.

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 \$20.1 million which is a decrease of \$7.2 million or 26.3% from the amended fiscal 2024 budget. This fund includes the projects funded by federal and state grants. These projects include sidewalks on Green River Road and the Wathen Lane road improvements. The projects require a local match so there is \$1,212,000 that will be transferred from the General Fund when needed.

The budget includes \$8.9 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 future bond proceeds from the fiscal year. The budget also includes \$1.0 million for the remainder of the sports complex project.

The \$495,000 is earmarked for the construction of an open-air shelter to accommodate various sports activities. 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 D (D-4, D-5) 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 an 8.4% increase from the amended prior year. As reflected on page B-30, the General Fund’s share of outstanding bonds and interest net of HWU and HMP&L is \$33.9 million. The General Fund’s share of 2025 debt is set at \$2,146,000. The City is planning to issue additional debt in 2025 for various projects. The budget will be amended once those bonds are issued. The City will continue to consider refunding bonds if it is determined that interest rates are favorable. More information on the debt can be found in section B, starting on page B-15.

Concluding Comments:

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

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

All three utilities have major projects that include 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.

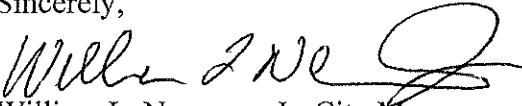
As with every year, a tremendous amount of time and effort is put into the study and inquiry prior to submitting this recommendation to you. The preparation of the budget and the approval by the Board of Commissioners can be the most important single activity that takes place during any year.

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 2025 Budget began in the finance department in December 2023. It has been prepared and assembled for presentation to you in that department, will be implemented when approved July 1, and the responsibility for the oversight continues until June 30, 2025. And finally, the finance department will be responsible for preparing a final comprehensive report for fiscal 2025 that will be presented to the Board in December 2025.

Sincerely,


William L. Newman, Jr. City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Henderson
Kentucky**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director

Government Finance Officers Association

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Henderson, Kentucky for the Annual Budget beginning July 1, 2023. 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.

City of Henderson, Kentucky

General Information

The City

Henderson, originally known as “Red Banks” in reference to the soil along the banks of the Ohio River, was first settled in 1797. By the early 1800s the City had grown to 1,000 inhabitants. The City was incorporated as a town in 1810 and as a City in 1867. In 1922 a commission form of government was adopted, and in 1966 it was replaced by a city manager form of government.

The Henderson area has grown steadily and is known for its friendly people and southern hospitality. Henderson ranks as Kentucky’s 15th largest city in terms of population. Henderson was also the home of four governors and two lieutenant governors.

Location



Henderson is the county seat of Henderson County, Kentucky, and lies on the southern banks of the Ohio River, one of the nation’s major waterways, in the western Kentucky coal field region. Henderson is located 10 miles south of Evansville, Indiana, and is 140 miles north of Nashville, Tennessee, 128 miles southwest of Louisville, Kentucky and 196 miles southeast of St. Louis, Missouri. Henderson sits on a bluff; more than 70 feet above the Ohio River’s low water mark, overlooking the river. For years the local slogan has been “On the Ohio, but never in it”. Henderson is nearly 18 square miles and 400 feet above sea level.

Industry

The Henderson area is home to several diverse industries, attracting major manufacturing and processors in aluminum, coal mining, steel, plastics, paper and agriculture. Locally produced commodities include aluminum ingot, automotive parts, truck axles and wheels, and poultry products.

Churches

Henderson has more than 60 churches representing many major religious denominations. The county and parochial school systems provide elementary, middle, and secondary school students with a quality education.

Schools

The school systems also have an excellent student-teacher ratio of approximately 14:1. The school system has eight elementary schools, two middle schools, one high school, one alternative school and one early learning (preschool) center.

Henderson Community College, a part of the Kentucky Community and Technical College System, offers two-year Associate of Arts and Science degrees. The College also offers many adult continuing education programs as well as providing support to area businesses and industry through special educational workshops tailored to meet the respective businesses' needs. One such program of note is the FAME program, which allows participating students to earn an industry-recognized degree while gaining valuable work experience in a manufacturing company. Murray State University and Lindsey Wilson College have regional campuses located on the Henderson Community College campus.

Medical Facilities

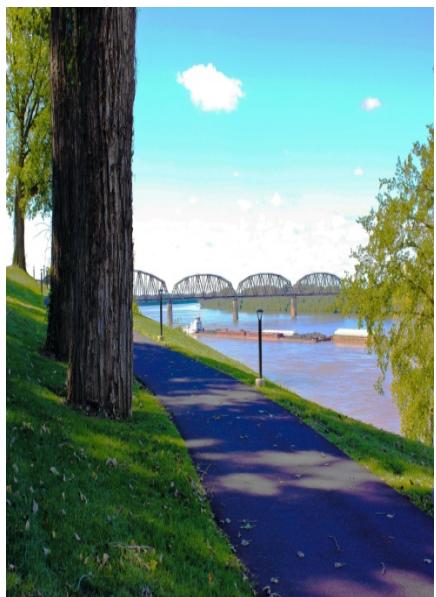
Deaconess Henderson Hospital, a 192-bed acute care hospital, is one of Henderson County's largest employers, with 700 employees at both the hospital and ancillary outpatient facilities. The hospital recently received an 'A' safety rating from The Leapfrog Group, placing the hospital in the top 1/3 of hospitals nation-wide. The organization provides general hospitalization care, surgical procedures, obstetrics and delivery, various inpatient and outpatient services, and manages the city/county ambulance service. In 2017, Owensboro Health opened a facility on Barret Boulevard that also offers several types of services and specialties. One nursing home and a growing number of assisted- and independent-living centers are offered as well as a state-maintained county health department. Serving the medical needs of Henderson citizens are approximately 75 physicians and 15 dentists.

Culture

Available to area citizens are a wide range of recreational and cultural activities. The Henderson area is home to some of the finest duck and goose hunting in the United States, as well as many other outdoor activities.

Audubon State Park is home to the John James Audubon Museum. John James Audubon, the world-renowned wildlife artist, lived in Henderson and operated a business. The museum holds an extensive collection of Audubon's works. The facility hosts visitors from all over the world who come to view Audubon's works and study his life. Lodging and camping accommodations can also be found at the park. The Park offers several miles of trails, including a pet-friendly trail. Members of very active Friends of Audubon State Park organization recently acquired and added more than 600 acres to the park that expanded its habitat range from upland forest to wetlands sloughs. The wetlands addition contains an accessible boardwalk trail with plans for trail expansions. A bridge over a finger of Wilderness Lake was rebuilt in 2019 by volunteers with Pittsburgh Tank & Tower Co. in honor of their centennial year in business. A trail of bronze sculptures based on Audubon bird paintings can be found downtown. In November 2019, the Green River National Wildlife Refuge was efficiently established in Henderson County as only the second National Wildlife Refuge in Kentucky. In 2021, the Friends of Green River National Wildlife Refuge was created, and acreage is steadily being added to the refuge.

Recreation



Municipal parks provide picnicking, golf, tennis, soccer, swimming, disc golf, sand volleyball, softball and baseball. The Parks system also has a canine park. In late 2016, a loop nature trail was added to a much smaller existing trail at Newman Park to accommodate walkers, hikers and mountain bicycles. For fishermen, several lakes in the area are available, and other water sports may be enjoyed on the Ohio River. The Henderson Parks & Recreation Department won an award in 2017 from the Kentucky Recreation & Parks Society for a collaborative event with community partners that created a Halloween Trick-or-Treat Trail in the East End neighborhood. In 2018 the Parks Department was nominated and won a Special Citation Award from Kentucky Recreation and Parks Society for the creation of the City's first "pocket park" in downtown Henderson known as The Perch. In 2019, The Perch also won an award from the Kentucky Chapter of the American Public Works Association. The City of Henderson is in the process of building a Sports Complex in support of youth sports leagues.

Community activities include music, theatre, and visual arts. Cultural activities play a major role in the lives of Hendersonians. The 965-seat Henderson Fine Arts Center located at the Henderson Community College provides quality entertainment with many of the top acts in the United States performing on a regular basis.

The summer is highlighted with the W.C. Handy Blues & Barbecue Festival. The Festival is held to honor the life of W.C. Handy who is known as the "Father of the Blues." Handy lived in Henderson for a period in his life and it was here that he honed his musical skills and received his inspiration to annotate the blues musical form. Many of the top names in jazz and blues perform at the event. The event is ranked as a Top 100 Event in North America and is billed as one of the largest free blues festivals in the United States. The City also hosts four other major summer music festivals: SummerFest in May, PorchFest in June, The Sandy Lee Watkins Songwriters Festival in July and the Bluegrass in the Park Folklife Festival in August. In 2019 and continuing in 2021, the community hosted a Dia de los Muertos Festival to recognize and celebrate Hispanic culture.

Henderson County High School participates in all major team sports offered by the Kentucky High School Athletic Association. The school is continually in contention for state titles in several sports. Just recently, Henderson County High School has risen to excellence in academic competitions, bringing both the top and runner-up award in the Governor's Cup competition. The HCHS Culinary Program won back-to-back state championships in 2021 and 2022, and in 2021 won both U.S. regional and national titles.

The Henderson Public Library is one of the finest libraries in the area with well more than 112,000 volumes. The library was built in the early 1900s by a grant provided by Andrew Carnegie. The library opened a \$6 million expansion in 2021 that has added many amenities to library services as well as community meeting rooms that have already proven to be extremely popular and in demand. Ellis Park offers live horse racing in the summer and simulcasting nearly year-round. Ellis Park was re-acquired by Churchill Downs Incorporated in 2022.

Government



Henderson operates under a city manager form of government. The Henderson Board of Commissioners consists of a mayor and four commissioners elected by the citizens on a non-partisan ballot. The mayor is elected for a term of four years, while the commissioners are elected for a term of two years. The mayor and commissioners have equal voting power.

The Commission sets policies that govern the City. It appoints advisory groups that assist in the decision-making process. The city manager is appointed by the Commission and is responsible for the day-to-day operations of the City. The department managers responsible for their various departments report to the city manager. The City of Henderson won the 2017 Community of the Year Award from the Green River Area Development District for work on its Vision Plan and again in 2023 for its work on the Inner-City Improvement Plan.

Demographics

Estimated population 27,697

Percent Male 47%

Percent Female 53%

Race 82.2% White, 10.1% Black or African American, Other 7.7%

Owner-occupied housing unit 52.4%

Median value of owner-occupied housing unit \$122,700

Households 11,894

Population per household 2.26

High school graduate or higher 87%

Bachelor's degree or higher 17.3%

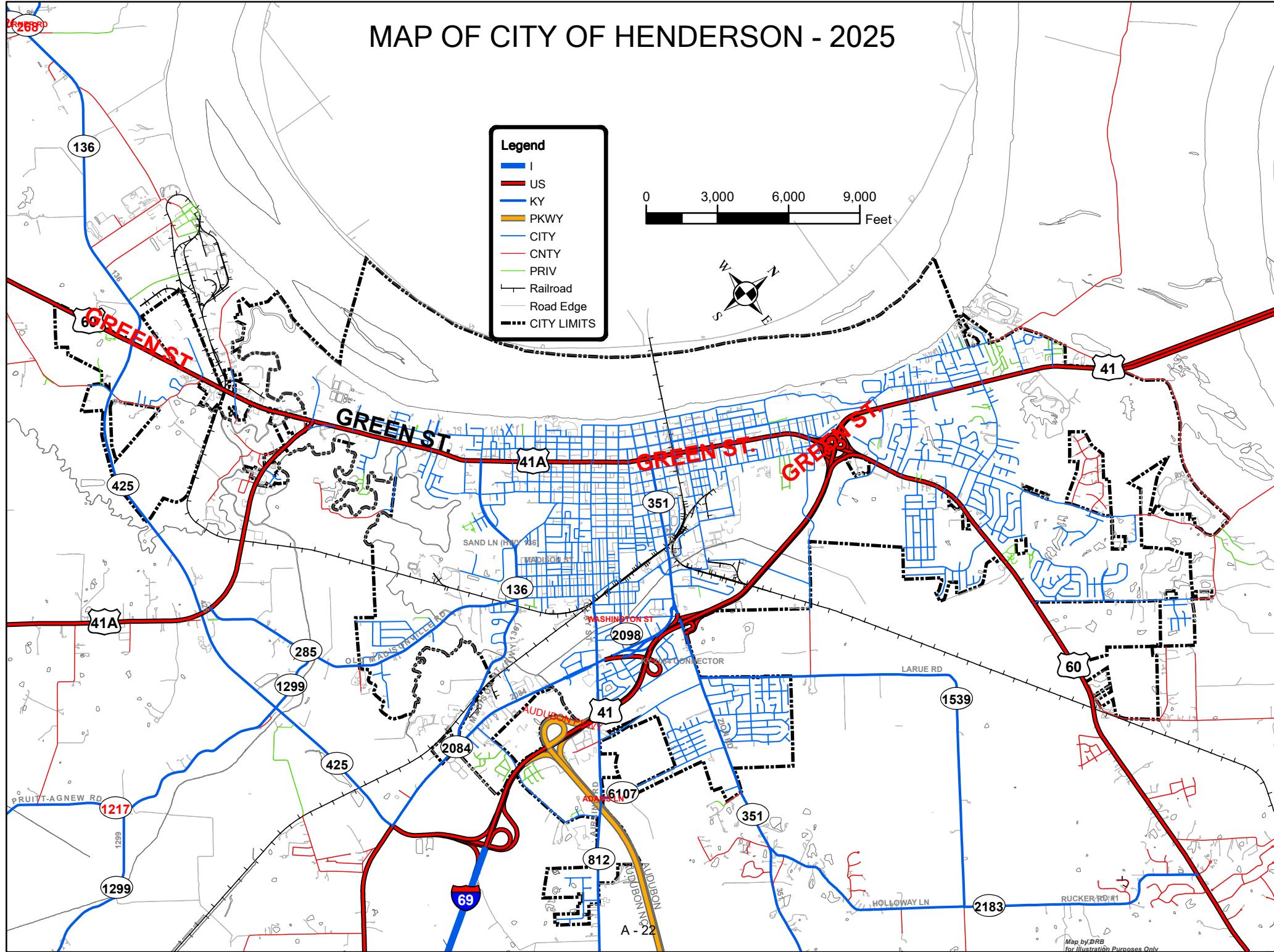
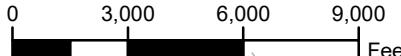
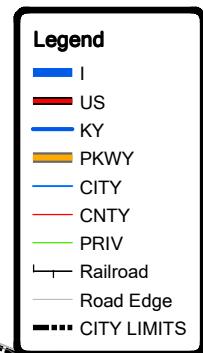
Percentage in civilian labor force 55.8%

Total retail sales (\$1,000s) \$631,009

Medium household income \$43,413

Source: U.S. Census Bureau

MAP OF CITY OF HENDERSON - 2025



**CITY OF HENDERSON, KENTUCKY
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS**

Fiscal Year	(a) Population	Household Income (thousands of dollars)	(a) Median Household Income	(c) Median Age	(d) School Enrollment	(b) Unemployment Rate
2014	28,832	\$ 961,576	\$ 33,351	38.3	7,581	6.9%
2015	28,900	1,010,286	34,958	38.3	7,570	5.0%
2016	28,890	1,001,645	34,671	39.4	7,521	5.1%
2017	28,841	1,005,945	34,879	40.1	7,550	4.9%
2018	29,108	1,071,000	36,794	39.7	7,387	4.4%
2019	28,432	1,082,378	38,069	39.8	7,426	4.4%
2020	28,757	1,147,145	39,891	39.8	6,828	4.3%
2021	27,981	1,116,078	39,887	39.7	6,975	5.3%
2022	27,716	1,118,618	40,360	39.8	7,034	4.1%
2023	27,697	1,202,410	43,413	38.8	6,887	4.4%

Sources:

- a) - U.S. Census Bureau
- b) - Kentucky Center for Statistics
- c) - U.S. Census Bureau
- d) - Henderson County Board of Education

CITY OF HENDERSON, KENTUCKY
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES by FUNCTION / PROGRAM
LAST TEN FISCAL YEARS

Function / Program	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government										
Administration	23.00	22.00	23.00	23.00	21.50	21.50	20.50	21.00	21.00	22.00
Finance	33.00	32.00	28.00	a)	28.00	27.00	27.00	26.00	26.00	28.00
Information Technology			6.00	a)	6.00	6.00	6.00	6.00	6.00	6.00
Police										
Officers	61.75	61.75	61.75	61.75	61.75	61.75	61.00	61.00	61.00	58.00
Civilians	8.00	8.00	8.00	8.00	8.00	9.00	9.00	10.00	10.75	10.75
Emergency Communications										
9-1-1 Communications	15.25	15.25	16.25	16.25	16.25	16.25	16.00	16.00	16.25	16.25
Fire										
Firefighters	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00
Civilians	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Parks and Recreation										
	14.00	14.00	14.00	14.00	14.00	14.00	12.00	12.00	12.00	12.00
Mass Transit										
	14.00	14.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
Gas System										
	26.00	26.00	26.00	26.00	26.00	25.00	25.00	25.00	26.00	25.00
Sanitation										
	18.50	18.50	18.50	18.50	18.50	18.50	17.50	15.50	15.50	15.50
Cemetery										
	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Public Way Improvement										
	35.50	35.50	36.50	36.50	37.00	37.00	34.00	33.50	33.50	33.50
TOTAL	315.00	313.00	317.00	317.00	315.00	315.00	306.00	305.00	309.00	306.00

Source: Applicable Departments

a) The Information Technology division was removed from Finance and made into a Department.

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

Function / Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public Way Improvement (in miles)										
Asphalt streets	120	120	120	99.20	99.20	99.20	99.20	99.20	99.20	99.20
Concrete streets	-	-	-	19.94	19.94	19.94	19.94	19.94	19.94	19.94
City sidewalks	73	73	73	92.32	92.32	92.32	92.32	92.32	92.37	92.37
State sidewalks	-	-	-	12.82	12.82	12.82	12.82	12.82	12.82	12.82
Private sidewalks	-	-	-	5.98	5.98	5.98	5.98	5.98	5.98	5.98
Walking trails	-	-	-	2.02	2.02	2.02	2.02	2.02	2.02	2.02
Bike path	-	-	-	0.74	0.74	0.74	0.74	0.74	0.74	0.74
Cart path	-	-	-	0.71	0.71	0.71	0.71	0.71	0.71	0.71
Landfill Operations (in tons) (a)										
CDD - Commercial	-	-	-	7,262.28	2,720.92	2,994.27	4,770.13	3,166.56	5,055.18	9,073.04
CDD - City Residents	-	-	-	1,909.52	1,826.18	1,832.60	2,340.09	1,584.60	1,107.28	1,537.04
CDD - City Government	-	-	-	2,112.29	541.37	680.42	923.69	987.69	939.23	706.82
CDD - County Residents	-	-	-	1,881.90	1,014.93	900.91	1,228.47	2,213.56	668.50	856.97
CDD - County Government	-	-	-	276.55	44.11	631.92	1,276.24	8.80	39.23	13.31
CDD - Other	-	-	-	645.70	103.77	319.30	161.02	565.29	313.10	2,586.76
CDD - Total	18,135	19,294	13,535	14,088.24	6,251.28	7,359.42	10,699.64	8,526.50	8,122.52	14,773.94
Transfer Station Operations (in tons) (a)										
Solid Waste - Commercial	-	-	-	21,339.64	16,790.09	19,679.77	20,295.44	21,975.35	30,996.70	30,235.51
Solid Waste - City Residents	-	-	-	1,302.26	1,200.84	849.56	1,118.62	1,892.10	2,281.30	1,726.09
Solid Waste - City Government	-	-	-	11,343.67	11,300.38	11,588.96	11,880.04	12,659.38	11,797.24	11,658.34
Solid Waste - County Residents	-	-	-	1,239.65	1,278.31	1,355.75	1,507.65	2,101.70	1,610.08	1,123.99
Solid Waste - County Government	-	-	-	102.46	107.65	122.40	184.84	128.48	69.89	61.52
Solid Waste - Other	-	-	-	519.62	713.31	982.22	779.64	920.58	864.11	-
Solid Waste - Total	30,823	27,925	35,667	35,847.30	31,390.58	34,578.66	35,766.23	39,677.59	47,619.32	44,805.45
Electric System										
Miles of transmission and primary distribution	208	208	209	209	209	209	209	209	209	209
Number of distribution stations	7	7	7	7	7	7	7	7	7	7
Gas System										
Miles of mains	254	255	255	255	255	256	259	258	259	259
Miles of service lines	140	139	139	139	139	139	139	139	142	140
Number of meters	9,391	9,392	9,367	9,378	9,347	9,346	9,417	9,341	9,504	9,318
Parks and Recreation										
Park acreage	231.7	231.7	232.0	232.0	232.0	232.0	320.0	320.0	320.0	402.0
Cemetery acreage	70	70	70	70	70	70	70	70	70	70
Baseball fields	10	10	10	10	10	10	10	10	10	10
Softball fields	6	6	6	6	6	6	6	6	6	6
Playgrounds	10	11	12	15	15	15	16	16	16	16
Tennis courts (a)	14	12	12	12	12	12	12	12	12	12

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

Function / Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Parks and Recreation, Continued										
Rental Facilities	1	1	1	1	1	1	2	2	2	2
Rental Shelters	2	2	2	2	2	32	32	32	32	33
Gymnasiums	1	1	1	1	1	1	1	1	1	1
Sand volleyball courts	1	1	1	1	1	1	1	1	1	1
Swimming pools	1	1	1	1	1	1	1	1	1	1
Golf holes	9	9	9	9	9	18	18	18	18	18
Boat Ramps	3	3	3	3	3	3	3	3	3	3
Soccer fields	4	4	4	4	4	4	4	4	4	4
Interactive water features	1	1	1	2	2	2	2	2	2	2
Walking trails	2	3	3	3	3	3	3	4	4	4
Basketball courts	4	4	4	4	4	4	4	4	4	4
Skate parks (b)	1	2	2	2	2	2	2	2	2	1
Dog runs	-	1	1	1	1	1	1	1	1	1
Disc golf holes	18	18	18	18	18	18	18	18	18	36
Pocket Parks	-	-	-	-	-	1	1	1	1	1
Pickleball Courts	-	-	-	-	-	-	3	7	7	10

Source: Applicable Departments

(a) The City added a new software system that provided more detail information.
 (b) The City renovated 2 tennis courts into a new skate park in fiscal 2015.

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

Function / Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022
Police										
Physical arrests	3,054	4,138	3,537	2,542	2,073	2,938	1,404	2,363	2,370	2,371
Traffic violations	2,889	3,596	3,203	1,629	1,169	1,289	1,631	2,984	3,838	3,207
Parking violations	4,307	4,565	2,517	4,551	4,426	4,454	2,343	2,315	1,755	(b)
Calls for service	17,519	17,928	18,080	21,540	26,012	31,106	27,404	30,923	28,444	26,878
911 Dispatch Center (a)										
911 Emergency calls	-	-	-	-	-	-	32,797	31,248	30,569	29,512
Administrative calls - inbound	-	-	-	-	-	-	34,194	34,989	33,316	35,228
Administrative calls - outbound	-	-	-	-	-	-	-	-	-	21,181
Text to 911	-	-	-	-	-	-	-	69	123	204
Total calls	-	-	-	-	-	-	66,991	66,306	64,008	86,125
Fire										
Fire	137	131	128	114	137	111	158	123	134	135
Overpressure Rupture, Explosion, Overheat	13	14	16	19	13	13	18	22	10	6
Rescue & Emergency Medical Service	1,736	1,769	1,741	1,950	1,882	2,210	2,058	2,438	2,901	2,743
Hazardous Condition (No Fire)	171	163	167	187	195	167	151	168	193	223
Service Call	73	57	79	94	88	148	302	168	163	172
Good Intent Call	166	173	176	158	185	207	277	274	241	243
False Alarm & False Call	292	269	273	272	291	261	263	296	368	338
Severe Weather & Natural Disaster	2	4	1	2	1	1	2	2	2	3
Special Incident Type	7	5	8	2	14	6	10	8	17	6
Number of inspections performed	712	602	738	632	550	330	75	250	557	339
Mass Transit										
Number of routes	5	5	5	5	5	5	5	5	5	5
Fixed Route Passengers	134,966	130,530	123,865	121,455	110,975	107,282	89,428	48,666	49,870	60,749
Para transit Passengers	14,020	12,804	12,302	11,439	11,018	11,976	8,446	7,602	8,449	8,083
Wheelchair Usage	6,837	6,524	6,109	9,022	6,733	4,184	3,474	3,135	2,813	6,072
Miles of Service	219,964	214,648	210,012	212,126	196,883	202,266	184,530	175,292	170,461	182,067

Source: Applicable Departments

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

(b) Due to a vacancy in the parking enforcement position, this activity was suspended. The City is considering eliminating this activity.

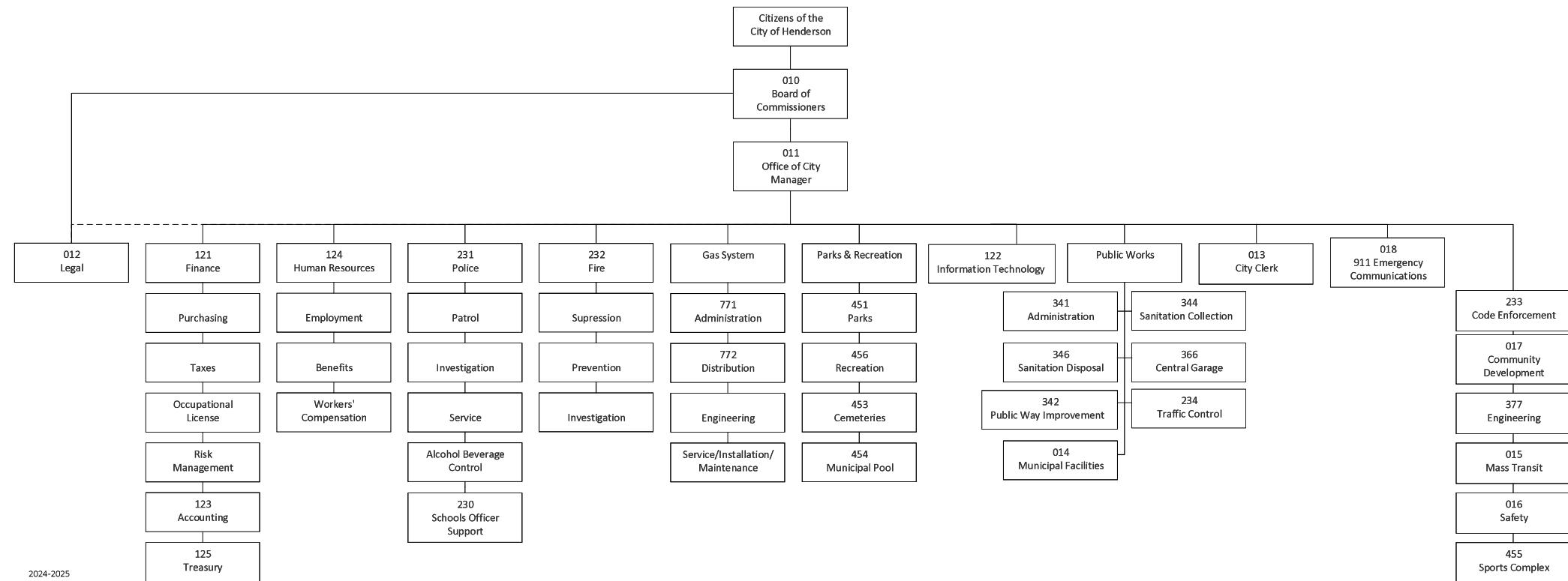
Directory of City Staff

City Manager	William “Buzzy” Newman, Jr.
Asst. City Manager	Dylan Ward
City Attorney	Dawn S. Kelsey
City Clerk	Maree Collins
Public Relations Director	Holli Blanford

Departments

Emergency Communications	Jordan Webb, Director
Finance Department	Chelsea Mills, Director
Fire Department	Joshua Dixon, Chief
Gas Department	Tim Clayton, Director
Human Resources Department	Megan McElfresh, Director
Information Technology	Greg Nunn, Director
Parks & Recreation Department	Trace Stevens, Director
Police Department	Robert Shoultz, Interim Acting Chief
Public Works Department	Robert Brian Williams, Director

City of Henderson, Kentucky





SECTION B
FINANCIAL
INFORMATION

The Budget Process

The following procedures are adhered to in establishing the budgets for the City's funds. As required by Kentucky Revised Statutes 91A.030 and 83A.150, the City Manager submits a proposed operating budget on or before June 1st to the Mayor and City Commission (Board of Commissioners) for the fiscal year commencing July 1. The budget includes appropriations for expenditures and means of financing them.

Public input is welcomed, and all commission meetings concerning the budget are scheduled and announced in advance. The meetings are held at the Municipal Building and are open to the public. A city cannot expend any funds from any governmental or proprietary fund without a legally enacted budget passed by the Board of Commissioners. The budget calendar followed by the City of Henderson is presented following this narrative.

Budgeted revenues and expenditures represent the formal operating budget adopted by the Board of Commissioners, as amended by the Board during the year. Budgetary control is maintained at the departmental level. Budgeted amounts not spent by year-end lapse. Individual amendments are typically not of significant dollar value in comparison to the original appropriations. Department heads have the authority to submit a budget adjustment request to the City Manager for approval. The City Manager may choose to take any request to the Board if it is one that may be unusual or highly visible. All budget amendments are documented by ordinance and tracked in the City's computerized financial system.

The budgets of the general government fund types like the General Fund or the Special Revenue Funds, the Debt Service Fund and the Capital Projects Fund are prepared on a modified accrual basis. This means that the obligations of the City are budgeted as expenditures, but revenues are recognized only when they are measurable and available. The Enterprise Funds also record expenditures in the accounting records when a commitment is made, and revenues are recorded in the accounting records when they are earned. In all cases, when goods and services are not received by year end, the encumbrances lapse for the current year and are transferred to the next year. The Annual Comprehensive Financial Report (ACFR) shows the status of the City's finances based on generally accepted accounting principles ("GAAP"). In most cases this conforms to the way the City prepares its budget. Exceptions are as follow:

- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are recorded as a liability of the City as earned by employees (GAAP), as opposed to being expended when paid (budget).
- Principal payments on long-term debt are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a budget basis.

The annual budget document is the result of a lengthy process that involves employees in every department, the City Manager, Mayor and City Commission. A "PDF" copy of the budget is available on the City's website at www.cityofhendersonky.org/166/Budget.

CITY OF HENDERSON, KY
BUDGET SCHEDULE
FISCAL 2025

- ❖ December 15, 2023 Budget packets are sent to department heads
- ❖ January 10, 2024 Job/Pay reclassifications due back
- ❖ February 1, 2024 Departmental budgets are returned to finance department
- ❖ March 5, 2024 Letters go out to outside agencies, Quasi-Governmental agencies, and sport agencies for their requests
- ❖ March 20, 2024 Quasi-Governmental applications are due
- ❖ April 12, 2024 Sport Agencies applications are due
- ❖ April 30, 2024 Outside agencies applications are due
- ❖ May 14, 2024 Deliver proposed budget to Board of Commissioners
- ❖ May 21, 2024 Commission work session: discuss budget
- ❖ May 28, 2024 Regular commission meeting: public hearing on municipal aid and LGEA funds
- ❖ June 4, 2024 Special called commission meeting: first reading of budget
- ❖ June 11, 2024 Regular commission meeting: second reading of budget
- ❖ June 25, 2024 Regular commission meeting: agency hearing / appeals

City of Henderson, KY Fiscal 2025 Budget Review

Tuesday, May 21, 2024

1:30 PM	-	1:45 PM City Manager's Remarks
1:45 PM	-	2:00 PM Revenue Discussion
2:00 PM	-	2:15 PM Gas Department
2:15 PM	-	2:25 PM Public Works Department
2:25 PM	-	2:40 PM Emergency Communication Department
2:40 PM	-	2:55 PM Fire Department
2:55 PM	-	3:10 PM Police Department
3:10 PM	-	3:25 PM Break
3:25 PM	-	3:40 PM Parks and Recreation Department
3:40 PM	-	3:50 PM Administration Department
3:50 PM	-	4:05 PM Information Technology Department
4:05 PM	-	4:20 PM Finance Department
4:20 PM	-	4:30 PM Closing Comments and Questions

CITY OF HENDERSON – ORDINANCE BOOK 195

Record of Ordinances of Meetings in 2024

ORDINANCE NO. 27-24

ORDINANCE ADOPTING BUDGET AND APPROPRIATION ORDINANCE FOR THE 2024-2025 FISCAL YEAR

**SUMMARY: BUDGET AND APPROPRIATION ORDINANCE FOR THE FISCAL
YEAR COMMENCING JULY 1, 2024, AND ENDING JUNE 30, 2025
FOR THE CITY OF HENDERSON, KENTUCKY**

WHEREAS, the City Manager has prepared a proposed Annual Budget for fiscal year commencing July 1, 2024, and ending June 30, 2025, 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 2025 BUDGET APPROPRIATION

GENERAL FUND

GENERAL FUND EXPENDITURE TOTAL	\$ 36,493,000
TRANSFER TO PWI	1,451,000
TRANSFER TO MASS TRANSIT	608,000
TRANSFER TO CONSTRUCTION FUND	1,212,000
TRANSFER TO EMERGENCY COMM.	879,000
TRANSFER TO POLICE/FIRE PENSION	342,000
TRANSFER TO CIVIL SERVICE PENSION	74,000
TRANSFER TO CEMETERY	311,000
TRANSFER TO BOND FUND	2,146,000
TOTAL GENERAL FUND	<u>\$ 43,516,000</u>

196 CITY OF HENDERSON – ORDINANCE BOOK

Record of Ordinances of Meetings in 2024

ORDINANCE NO. 27-24 CONT.)

NATURAL GAS FUND	\$ 19,919,000
HEALTH REIMBURSEMENT ARRANGE.	180,000
CIVIL SERVICE PENSION FUND	80,000
POLICE & FIRE PENSION FUND	342,000
CEMETERY FUND	604,000
HEALTH INSURANCE FUND	8,570,000
BOND FUND	9,427,000
PUBLIC WAY IMPROVEMENT FUND	2,203,000
CONSTRUCTION FUND	20,059,000
HART OPERATING FUND	2,036,000
SANITATION FUND	5,499,000
EMERGENCY COMMUNICATIONS FUND	2,432,000
SPORTS COMPLEX FUND	489,000
TOURISM COMMISSION FUND	350,000
COMMUNITY DEVELOPMENT FUND	823,000
POLICE INVESTIGATION FUND	93,000

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

4. The City Manager is authorized to hire an additional two (2) police officer when it is deemed necessary by the Chief of Police and the City Manager due to the length of training necessary for this position.

5. The City Manager is authorized to hire 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, 2024.

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

CITY OF HENDERSON – ORDINANCE BOOK 197

Record of Ordinances of Meetings in 2024

ORDINANCE NO. 27-24 CONT.)

On roll call the vote stood:

Commissioner Thomas: AYE Commissioner Vowels: AYE
Commissioner Pruitt: AYE Mayor Staton: AYE
Commissioner Whitt: AYE

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 Whitt, seconded by Commissioner Vowels, that the ordinance be adopted.

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

Commissioner Thomas: AYE Commissioner Vowels: AYE
Commissioner Pruitt: AYE Mayor Staton: AYE
Commissioner Whitt: AYE

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



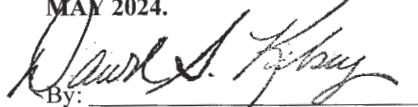
Bradley S. Staton, Mayor

Date: June 11, 2024

ATTEST:


Maree Collins, CKMC
City Clerk

APPROVED AS TO FORM AND
LEGALITY THIS 30TH DAY OF
MAY 2024.


By: Dawn Kelsey
Dawn Kelsey
City Attorney

Governmental Accounting and Financial Reporting

The City uses fund accounting to maintain its financial records during the year. The accounts of the City are organized because of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and how spending activities are controlled. A fund is defined as a fiscal and legal accounting entity with a self-balancing set of accounts. There are three categories of funds: 1) Governmental, 2) Proprietary, and 3) Fiduciary.

1) Governmental Funds

Governmental funds are those through which most governmental functions are typically financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The City's governmental funds are as follows:

Major Governmental Funds:

General Fund

The General Fund is the general operating fund of the City. It is used to account for all general tax revenues and other revenues not allocated by law, ordinance, or other agreement to another fund. From this fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs not paid by other funds.

Bond Fund

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

Construction Fund

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

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

Nonmajor Governmental Funds:

For fiscal 2025, the nonmajor governmental funds of the City will consist of seven (7) special revenue funds as described below.

Special revenue funds are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designed to finance functions or activities of the City. Budgeted funds include:

Cemetery Fund - The Cemetery Fund accounts for all operations of the Fernwood and Fairmont cemeteries. It also includes the maintenance of the various mausoleums.

PWI - The Public Way Improvement Fund accounts for funds that finance public works projects.

HART - The Henderson Area Rapid Transit Fund accounts for funds that operate the City bus system.

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

Tourism Commission - The Tourism Commission Fund accounts for funds collected from a transient room tax that is then transferred to the Tourism Commission.

CDBG - The Community Development Block Grant Fund accounts for federal grant money used to rehabilitate low-income housing and public facilities.

Police Investigation - The Police Investigation Fund accounts for funds from property seized from criminal activities. The funds are expended on law enforcement activities.

2) Proprietary Funds

Proprietary fund reporting focuses on the changes in net assets, financial position, and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Funds

Enterprise funds are used to account for the operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs (expenses, including depreciation) of providing goods and or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determinations of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. As an enterprise fund, all revenues and expenditures relating these funds are handled through each individual fund, allowing each to be monitored and accounted for accurately and easily. The major enterprise funds of the City of Henderson are as follows:

- **Gas Fund**

The Gas Fund is used to account for gas department utility operations.

- **Sanitation Fund**

The Sanitation Fund is used to account for the City's sanitation collection, sanitary transfer, and landfill operations.

- **Sports Complex Fund**

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

Internal Service Fund

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

3) Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The City's fiduciary funds consist of two pension trust funds and one health care benefits trust fund. These funds are as follows:

Civil Service Pension Fund

The City of Henderson Civil Service Pension Fund (a contributory defined benefit plan) was created by ordinance. It covers City employees, other than those in the police and fire departments, who elected not to transfer into the County Employees Retirement System (CERS) plan.

Police and Fire Pension Fund

The City of Henderson Police and Fire Pension Fund (a contributory defined benefit plan) was created by state statute. It covers all the employees of the police and fire departments who elected not to transfer to the CERS plan.

Health Reimbursement Arrangement (HRA) Plan Fund

The City of Henderson HRA Plan Fund was created by ordinance. It covers all employees enrolled in the City's health insurance plan. The HRA Fund reimburses participants for health insurance plan deductible and co-insurance expenses up to the amount in an individual participant's account balance.

Financial Policies

The City operates under certain fiscal policies with respect to revenues, expenditures, debt, cash management, etc. These policies assist the City Commission and Management in decision-making and provide a guideline in evaluating current and future proposals.

While some of the policy statements are specific and may limit certain types of financial practices, the policy statements are not intended to restrict the ability and responsibility of the City Commission to manage emergency or unusual service delivery needs. The primary policies are listed below:

Budgetary Policies

- The City shall adopt a balanced budget for each of its operating funds, where operating expenses may not exceed anticipated revenues plus available unreserved fund balance.
- The City will not use debt or bond financing to fund current expenditures nor shall it borrow from the short-term lending market to fund expenditures except for those involving capital projects.
- The Annual Comprehensive Financial Report (ACFR) shows the status of the City's finances on the generally accepted accounting principles (GAAP) basis. In most cases this conforms to the way the City prepares its budget.

Revenue Policies

- The City will strive to maintain a broad and diversified revenue base that will protect the City from short-term fluctuations in any one revenue source.
- The City will actively support economic and industrial development recruitment and retention efforts to provide for a solid revenue base.
- The City will project revenues on an objective and reasonable basis so that actual revenues will consistently meet or exceed budgeted revenues.
- The City will maintain a budgetary control system and will prepare reports that compare actual revenues to budgeted amounts.
- The City will establish and periodically review user charges, licenses and fees at a level related to the cost of providing the service. When possible, it is the goal that such charges, licenses and fees are paid by those who directly benefit from a service.

Expenditure Policies

- The City Manager will propose, and the City Commission will adopt, a balanced operating budget in which expenditures/expenses will not be allowed to exceed reasonably estimated resources, revenues, and reserves. Basic and essential services provided by the City will receive priority for funding.
- The City will estimate expenditures/expenses on an objective and reasonable basis.
- The City will maintain a budgetary control system to help it adhere to the adopted budget and will prepare and maintain a system of regular fiscal reports comparing actual revenues and expenditures/expenses to budgeted amounts.
- All budgets shall be adopted on a basis consistent with generally accepted accounting principles.
- Budgetary control will be at the departmental level. All departments will be given the opportunity to participate in the budget process.
- The City will provide access to medical, cancer, and life insurance for its employees.
- The City will provide access to appropriate retirement plans for its employees. The City will make contributions for eligible employees at the percentage defined for each of the respective retirement plans.

Reserve Policies

- The goal of the City is to maintain a minimum general fund reserve of at least one-quarter (or three months) of the General Fund's operating budget.
- The City assigns 10% of the insurance premium tax proceeds for short-term payments on large vehicles and equipment, and for long-term debt payments on major building projects or improvements. These balances will carry over to the next year if not used.
- The goal of the City is to maintain a minimum Gas Fund reserve of approximately \$6,000,000.

Debt Policies

- The City will maintain a policy of full disclosure in financial reports and bond requirements.
- The City will pay for all capital projects and capital improvements on a pay-as-you-go basis using current revenues whenever possible and practical. If a project or improvements cannot be financed with current revenues, the project will be delayed or term debt, with a length that is consistent with the life of the asset, will be considered.

Investment and Cash Management Policies

- All investments will address safety, liquidity, and yield, in that order of priority.
- The City will purchase securities from qualified institutions and will invest only in direct obligations of the United States Government or in investments backed by the United States Government, or in any other investment allowed by Kentucky Revised Statute 66.480.
- The City will deposit all receipts on a timely basis.

Financial Reporting Policies

- The City will adhere to a fiscal year of July 1 – June 30.
- The City's accounting system will maintain records in accordance with accounting standards and principles outlined by the Governmental Accounting Standards Board (GASB) and by federal and Kentucky law.
- The City will employ an independent accounting firm to perform an annual audit of the City's finances and will make the annual audit available to all required and interested parties. The audit shall be completed and submitted to the State of Kentucky within 180 days of the close of the fiscal year. Copies of the annual financial report will be made available on the city's website.
- The City will prepare an annual budget document that provides a basic understanding of the City's planned financial operations for the coming fiscal year. Copies of the budget will be made available at the budget work sessions, open to the public, will be conducted prior to final passage of the budget.

Capital Assets Policies

- All capital assets are capitalized at cost, or estimated historical cost, and updated for additions and retirements during the year.
- Donated capital assets are recorded at their fair market values as of the date received.
- The City maintains a capitalization threshold of \$5,000.
- The City's infrastructure consists of bridges, roads, culverts, curbs, sidewalks, and streets. Improvements are capitalized; the cost of normal maintenance and repairs that do not add value to the asset, or materially extend the useful life of the asset, are not. Interest costs incurred during the construction of capital assets of business-type activities are also capitalized.
- Except for land and artwork, all reported capital assets are depreciated. Depreciation is computed using the straight-line method over the following useful lives:

Governmental Activities:

Improvements	20 years
Machinery and equipment	5-10 years
Buildings	25-50 years
Vehicles	5 years
Infrastructure	40 years

Business-type Activities:

Improvements	20 years
Machinery and equipment	5-10 years
Buildings	25-50 years
Gas system	33 years
Vehicles	5 years

- The City uses a replacement schedule that forecasts the purchase of vehicles and equipment for the budgeted year and the next four fiscal years. These purchases are considered routine and are anticipated. Each year the whole fleet is evaluated, and the list is updated. A vehicle could be moved up or delayed depending on its condition.
- Non-routine capital projects are defined as those that are costly, infrequent, and have at least a twenty-year life. Non-routine capital projects are usually buildings, infrastructures, or improvements.

Summary of Outstanding Debt

The City has established a practice of paying for all capital projects and capital improvements on a pay-as-you-go basis using current revenues whenever possible. If a project or improvement is of a sufficient size and need that it cannot be financed with current revenues, long-term debt will be considered if the benefits outweigh the cost. The City of Henderson uses a financial advisor to assist with financing. The City will attempt to refinance outstanding debt if a determination is made that the City will benefit by reduced interest expense over the remaining life of the bonds. The City of Henderson borrows funds through tax exempt municipal bonds. The City carefully analyzes each proposed bond issue to determine the need for the improvement, its useful life, and current and future revenues available to provide debt service. Existing debt service requires resources from general governmental resources. The City's enterprise funds do not have debt obligations; however, they do assist in the payment of certain bonds for the Municipal Service Center. Henderson Municipal Water and Henderson Municipal Power & Light may have debt obligations reflected in their respective budgets.

Description of Outstanding Debt

General Obligation Bonds – Series 2013A

During the year ended June 30, 2013, the City issued \$9,730,000 non-taxable bonds to pay costs of issuance, to pay a portion of the costs of the acquisition, construction and installation of additions and improvements to the City's combined and consolidated municipal water, sanitary sewer and storm sewer system, including the installation of a new headworks structure, a third final clarifier, waste and return activated sludge pumping, ultraviolet disinfection, and internal plant piping at the City's North Wastewater Treatment Plant, such additions and improvements to increase the capacity of the Plant from 15 million to 25.5 million gallons per day.

This obligation matures in November 2032. Interest rates range from 0.300% to 2.750%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2014

During the year ended June 30, 2015, the City issued \$8,000,000 non-taxable bonds to pay costs of issuance, to pay a portion of the costs of the acquisition, construction, installation, and equipping of new municipal water, sanitary sewer, and storm sewer improvements and additions to the City's combined and consolidated municipal water, sanitary sewer and storm sewer system.

This obligation matures in November 2034. Interest rates range from 2.0% to 3.5%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2015A

During the year ended June 30, 2016, the City issued \$7,790,000 non-taxable bonds to pay costs of issuance, to pay a portion of the costs of the acquisition; construction, renovation, and equipping of new municipal service center and a new 911 computer assisted dispatch (CAD) and radio tower system.

This obligation matures in September 2035. Interest rates range from 2.0% to 3.75%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2015B

During the year ended June 30, 2016, the City issued \$1,870,000 non-taxable bonds to pay costs of issuance and for the purpose of currently refunding an outstanding assistance agreement dated as of May 1, 1996 between the Kentucky Infrastructure Authority and the City, the proceeds of which were used to finance the costs of the acquisition, construction, installation, and equipping of certain improvements to the City's municipal water, sanitary sewer, and storm sewer system.

This obligation matures in November 2026. Interest rates range from 1.0% to 2.5%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2015C

During the year ended June 30, 2016, the City issued \$1,700,000 non-taxable bonds to pay costs of issuance and for the purpose of currently refunding an outstanding Lease Agreement dated as of May 30, 2005 between the Kentucky Area Development District and the City, the proceeds of which were used to finance certain improvements to the City's municipal water, sanitary sewer, and storm sewer system.

This obligation matures in November 2029. Interest rates range from 2.0% to 2.75%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2016A

During the year ended June 30, 2016, the City issued \$1,725,000 non-taxable bonds to pay costs of issuance, to pay a portion of the costs of the acquisition; construction, renovation, and equipping of new municipal service center.

This obligation matures in March 2036. Interest rates range from 1.0% to 3.5%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2016B

During the year ended June 30, 2016, the City issued \$8,015,000 non-taxable bonds to pay costs of issuance and for the purpose of currently refunding the City's outstanding General Obligation Bonds, Taxable Series 2010A (Build America Bonds-Direct Payment to Issuer), the proceeds of which were used to finance the costs of the acquisition, construction and installation of additions and improvements to the City's combined and consolidated municipal water, sanitary sewer and storm sewer system, including the installation of new water and sanitary sewer lines and the conversion of existing sanitary sewer lines to storm sewer lines in the downtown area.

This obligation matures in November 2030. Interest rates range from 2.0% to 2.5%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2017A

During the year ended June 30, 2017, the City issued \$3,155,000 non-taxable bonds to pay costs of issuance, to pay a portion of the costs of the acquisition; construction, renovation, and equipping of new municipal service center and a new 911 computer assisted dispatch (CAD) and radio tower system.

This obligation matures in March 2037. Interest rates range from 2.0% to 3.0%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2017B

During the year ended June 30, 2017, the City issued \$2,390,000 non-taxable bonds to pay costs of issuance and for the purpose of currently refunding the City's outstanding Revenue Bonds, Series 2006A, the proceeds of which were used to finance the costs of the acquisition, construction and installation of additions and improvements to the City's combined and consolidated municipal water, sanitary sewer and storm sewer system.

This obligation matures in November 2026. The interest rate is 3.0%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2017C

During the year ended June 30, 2017, the City issued \$2,250,000 non-taxable bonds to pay costs of issuance and for the purpose of partially refunding the City's outstanding General Obligation Bonds, non-taxable Series 2007.

The proceeds of the 2007 Bonds were used to advance refund the outstanding KADD loan dated March 9, 2000, pay costs of construction of a new fire station, to pay for the acquisition and development of additional riverfront property near downtown, and other allowable expenditures.

This obligation matures in April 2027. The interest rate is 3.0%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2020A

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

General Obligation Bonds – Series 2021A

During the year ended June 30, 2022, the City issued \$5,235,000 non-taxable bonds to pay (i) costs of issuance; and (ii) for the purpose of currently refunding the City's outstanding General Obligation Bonds, Series 2012A, the proceeds of which were used to finance the costs of the acquisition, construction and installation of additions and improvements to the City's combined and consolidated municipal water, sanitary sewer and storm sewer system, including (1) the renovation and upgrading of the City's North Wastewater Treatment Plant and (2) the construction of a new 12 MGD North Fork Pump Station and approximately 2,400 feet of related 42" gravity sewer lines.

This obligation matures in November 2031. Interest rates range from 2.0% to 3.5%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2021B

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

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

General Obligation Bonds – Series 2022A

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

This obligation matures in June 2042. The coupon rate for the bonds is 4.0%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

General Obligation Bonds – Series 2023A

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

This obligation matures in December 2047. The coupon rate for the bonds is 4.0%. Interest is due in semi-annual installments. The obligation is secured by the full taxing authority of the City of Henderson.

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 (collectively, the “Project”); (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. Provisions are made in the Ordinance for the payment of the Bonds and the security therefor, the application of the proceeds of the Bonds, the establishment of a Bond Payment Fund, and the continuation of the City’s existing Sinking Fund.

This obligation matures in December 2048. 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.

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, 2024, will be approximately \$182,511,708. Based on outstanding debt of \$95,780,000, the remaining margin is \$86,731,708 or 47.5%. The calculation of constitutional and statutory limitation on indebtedness can be found on page B-34.

Bond Rating

With the inclusion of the most recent general obligation bond issuance for the City of Henderson, Moody’s Investors Service has issued a rating of Aa3. The Aa3 is considered investment grade. For the long-term, Aa3 is rated as high quality and very low credit risk and for the short-term, it is rated as the best ability to repay short-term debt. There were no changes to the credit rating in the Rating Report issued by Moody’s Investor’s Service on October 11, 2023.

CITY OF HENDERSON
DETAIL OF OUTSTANDING DEBT

FISCAL YEAR	\$9,730,000 General Obligation Bonds Series 2013A 0.30% - 2.75%			\$8,000,000 General Obligation Bonds Series 2014 2.00% - 3.50%			\$7,790,000 General Obligation Bonds Series 2015A 2.00% - 3.75%		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2025	\$ 495,000.00	\$ 116,775.00	\$ 611,775.00	\$ 385,000.00	\$ 147,975.00	\$ 532,975.00	\$ 365,000.00	\$ 156,832.50	\$ 521,832.50
2026	505,000.00	106,459.38	611,459.38	390,000.00	138,287.50	528,287.50	370,000.00	149,297.50	519,297.50
2027	515,000.00	95,621.88	610,621.88	400,000.00	127,912.50	527,912.50	380,000.00	140,187.50	520,187.50
2028	525,000.00	83,587.50	608,587.50	415,000.00	116,187.50	531,187.50	390,000.00	129,112.50	519,112.50
2029	540,000.00	70,275.00	610,275.00	425,000.00	103,587.50	528,587.50	405,000.00	117,187.50	522,187.50
2030	555,000.00	55,893.75	610,893.75	440,000.00	90,062.50	530,062.50	415,000.00	104,887.50	519,887.50
2031	570,000.00	40,425.00	610,425.00	455,000.00	75,518.75	530,518.75	430,000.00	91,675.00	521,675.00
2032	585,000.00	24,543.75	609,543.75	470,000.00	60,487.50	530,487.50	445,000.00	77,456.25	522,456.25
2033	600,000.00	8,250.00	608,250.00	485,000.00	44,362.50	529,362.50	460,000.00	62,175.00	522,175.00
2034	-	-	-	505,000.00	27,037.50	532,037.50	475,000.00	45,812.50	520,812.50
2035	-	-	-	520,000.00	9,100.00	529,100.00	490,000.00	28,312.50	518,312.50
2036	-	-	-	-	-	-	510,000.00	9,562.50	519,562.50
2037	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-
	\$ 4,890,000.00	\$ 601,831.26	\$ 5,491,831.26	\$ 4,890,000.00	\$ 940,518.75	\$ 5,830,518.75	\$ 5,135,000.00	\$ 1,112,498.75	\$ 6,247,498.75

CITY OF HENDERSON
DETAIL OF OUTSTANDING DEBT

FISCAL YEAR	\$1,870,000 General Obligation Bonds Series 2015B 1.00% - 2.50%			\$1,700,000 General Obligation Bonds Series 2015C 2.00% - 2.75%			\$1,685,000 General Obligation Bonds Series 2016A 2.00% - 2.75%		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2025	\$ 175,000.00	\$ 8,109.38	\$ 183,109.38	\$ 125,000.00	\$ 18,368.75	\$ 143,368.75	\$ 80,000.00	\$ 32,525.00	\$ 112,525.00
2026	180,000.00	4,000.00	184,000.00	130,000.00	15,500.00	145,500.00	80,000.00	30,925.00	110,925.00
2027	70,000.00	875.00	70,875.00	135,000.00	12,350.00	147,350.00	85,000.00	28,925.00	113,925.00
2028	-	-	-	135,000.00	8,975.00	143,975.00	85,000.00	26,800.00	111,800.00
2029	-	-	-	140,000.00	5,362.50	145,362.50	90,000.00	24,675.00	114,675.00
2030	-	-	-	125,000.00	1,718.75	126,718.75	90,000.00	22,425.00	112,425.00
2031	-	-	-	-	-	-	95,000.00	19,725.00	114,725.00
2032	-	-	-	-	-	-	95,000.00	16,875.00	111,875.00
2033	-	-	-	-	-	-	100,000.00	14,025.00	114,025.00
2034	-	-	-	-	-	-	100,000.00	11,025.00	111,025.00
2035	-	-	-	-	-	-	105,000.00	7,525.00	112,525.00
2036	-	-	-	-	-	-	110,000.00	3,850.00	113,850.00
2037	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-
	\$ 425,000.00	\$ 12,984.38	\$ 437,984.38	\$ 790,000.00	\$ 62,275.00	\$ 852,275.00	\$ 1,115,000.00	\$ 239,300.00	\$ 1,354,300.00

CITY OF HENDERSON
DETAIL OF OUTSTANDING DEBT

FISCAL YEAR	\$8,315,000 General Obligation Bonds Series 2016B 2.00% - 2.75%			\$3,155,000 General Obligation Bonds Series 2017A 2.00% - 3.00%			\$2,390,000 General Obligation Bonds Series 2017B 3.00%				
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL		
2025	\$ 540,000.00	\$ 79,200.00	\$ 619,200.00	\$ 145,000.00	\$ 67,800.00	\$ 212,800.00	\$ 260,000.00	\$ 20,400.00	\$ 280,400.00		
2026	550,000.00	68,300.00	618,300.00	150,000.00	63,450.00	213,450.00	270,000.00	12,450.00	282,450.00		
2027	560,000.00	57,200.00	617,200.00	155,000.00	58,950.00	213,950.00	280,000.00	4,200.00	284,200.00		
2028	575,000.00	45,850.00	620,850.00	160,000.00	54,300.00	214,300.00					
2029	585,000.00	34,250.00	619,250.00	165,000.00	49,500.00	214,500.00					
2030	590,000.00	21,762.50	611,762.50	165,000.00	44,550.00	209,550.00					
2031	605,000.00	7,562.50	612,562.50	170,000.00	39,600.00	209,600.00					
2032	-	-	-	175,000.00	34,500.00	209,500.00					
2033	-	-	-	185,000.00	29,250.00	214,250.00					
2034	-	-	-	190,000.00	23,700.00	213,700.00					
2035	-	-	-	195,000.00	18,000.00	213,000.00					
2036	-	-	-	200,000.00	12,150.00	212,150.00					
2037	-	-	-	205,000.00	6,150.00	211,150.00					
2038	-	-	-	-	-	-					
2039	-	-	-	-	-	-					
2040	-	-	-	-	-	-					
2041	-	-	-	-	-	-					
2042	-	-	-	-	-	-					
2043	-	-	-	-	-	-					
2044	-	-	-	-	-	-					
2045	-	-	-	-	-	-					
2046	-	-	-	-	-	-					
2047	-	-	-	-	-	-					
2048	-	-	-	-	-	-					
	\$ 4,005,000.00	\$ 314,125.00	\$ 4,319,125.00		\$ 2,260,000.00	\$ 501,900.00	\$ 2,761,900.00		\$ 810,000.00	\$ 37,050.00	\$ 847,050.00

CITY OF HENDERSON
DETAIL OF OUTSTANDING DEBT

FISCAL YEAR	\$2,250,000 General Obligation Bonds Series 2017C 3.00%			\$9,625,000 General Obligation Bonds Series 2020A 1.00% - 3.00%			\$5,235,000 General Obligation Bonds Series 2021A 2.00% - 3.00%		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2025	\$ 200,000.00	\$ 18,150.00	\$ 218,150.00	\$ 420,000.00	\$ 147,600.00	\$ 567,600.00	\$ 480,000.00	\$ 116,525.00	\$ 596,525.00
2026	200,000.00	12,150.00	212,150.00	430,000.00	134,850.00	564,850.00	495,000.00	99,462.50	594,462.50
2027	205,000.00	6,150.00	211,150.00	445,000.00	121,725.00	566,725.00	515,000.00	81,787.50	596,787.50
2028	-	-	-	460,000.00	108,150.00	568,150.00	535,000.00	63,412.50	598,412.50
2029	-	-	-	475,000.00	94,125.00	569,125.00	550,000.00	44,425.00	594,425.00
2030	-	-	-	485,000.00	84,575.00	569,575.00	570,000.00	29,100.00	599,100.00
2031	-	-	-	485,000.00	79,725.00	564,725.00	580,000.00	17,600.00	597,600.00
2032	-	-	-	495,000.00	74,701.25	569,701.25	590,000.00	5,900.00	595,900.00
2033	-	-	-	500,000.00	69,227.50	569,227.50	-	-	-
2034	-	-	-	505,000.00	63,196.25	568,196.25	-	-	-
2035	-	-	-	510,000.00	56,597.50	566,597.50	-	-	-
2036	-	-	-	520,000.00	49,515.00	569,515.00	-	-	-
2037	-	-	-	525,000.00	41,937.50	566,937.50	-	-	-
2038	-	-	-	535,000.00	33,720.00	568,720.00	-	-	-
2039	-	-	-	540,000.00	24,850.00	564,850.00	-	-	-
2040	-	-	-	550,000.00	15,310.00	565,310.00	-	-	-
2041	-	-	-	560,000.00	5,180.00	565,180.00	-	-	-
2042	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-
	\$ 605,000.00	\$ 36,450.00	\$ 641,450.00	\$ 8,440,000.00	\$ 1,204,985.00	\$ 9,644,985.00	\$ 4,315,000.00	\$ 458,212.50	\$ 4,773,212.50

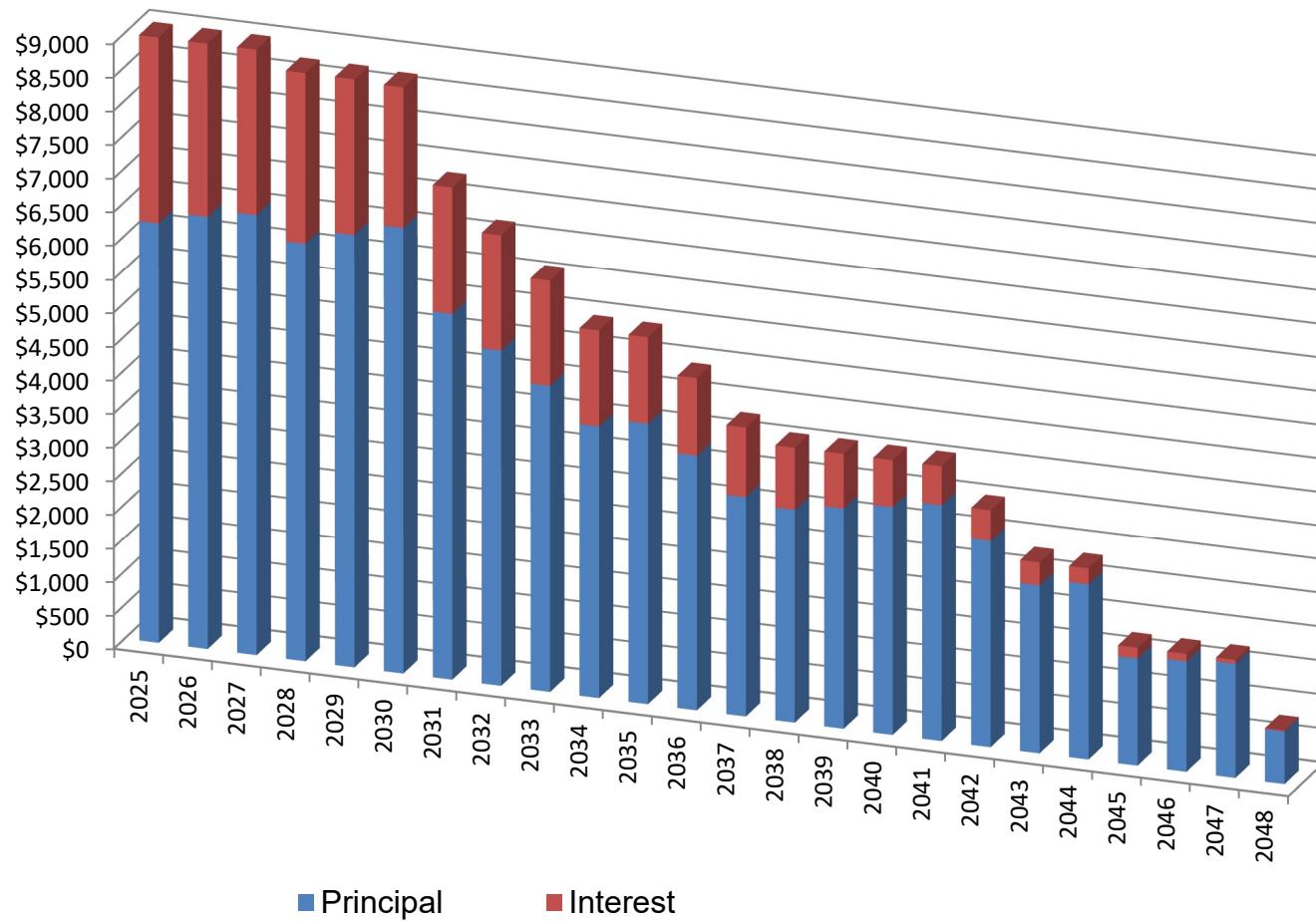
CITY OF HENDERSON
DETAIL OF OUTSTANDING DEBT

FISCAL YEAR	\$17,265,000 General Obligation Bonds Series 2021B 2.00% - 5.00%			\$9,540,000 General Obligation Bonds Series 2022A 4.00%			\$20,565,000 General Obligation Bonds Series 2023A 4.00%		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2025	\$ 470,000.00	\$ 483,375.00	\$ 953,375.00	\$ 345,000.00	\$ 351,400.00	\$ 696,400.00	\$ 1,355,000.00	\$ 743,500.00	\$ 2,098,500.00
2026	490,000.00	459,375.00	949,375.00	355,000.00	337,600.00	692,600.00	1,410,000.00	688,200.00	2,098,200.00
2027	515,000.00	434,250.00	949,250.00	370,000.00	323,400.00	693,400.00	1,470,000.00	630,600.00	2,100,600.00
2028	545,000.00	407,750.00	952,750.00	385,000.00	308,600.00	693,600.00	1,530,000.00	570,600.00	2,100,600.00
2029	570,000.00	379,875.00	949,875.00	400,000.00	293,200.00	693,200.00	1,590,000.00	508,200.00	2,098,200.00
2030	600,000.00	350,625.00	950,625.00	415,000.00	277,200.00	692,200.00	1,655,000.00	443,300.00	2,098,300.00
2031	630,000.00	323,025.00	953,025.00	435,000.00	260,600.00	695,600.00	430,000.00	401,600.00	831,600.00
2032	650,000.00	300,675.00	950,675.00	450,000.00	243,200.00	693,200.00	445,000.00	384,100.00	829,100.00
2033	670,000.00	280,875.00	950,875.00	470,000.00	225,200.00	695,200.00	465,000.00	365,900.00	830,900.00
2034	690,000.00	260,475.00	950,475.00	490,000.00	206,400.00	696,400.00	440,000.00	347,800.00	787,800.00
2035	710,000.00	243,025.00	953,025.00	505,000.00	186,800.00	691,800.00	460,000.00	329,800.00	789,800.00
2036	725,000.00	228,675.00	953,675.00	530,000.00	166,600.00	696,600.00	480,000.00	311,000.00	791,000.00
2037	735,000.00	214,075.00	949,075.00	550,000.00	145,400.00	695,400.00	500,000.00	291,400.00	791,400.00
2038	750,000.00	198,756.25	948,756.25	570,000.00	123,400.00	693,400.00	520,000.00	271,000.00	791,000.00
2039	770,000.00	182,606.25	952,606.25	595,000.00	100,600.00	695,600.00	540,000.00	249,800.00	789,800.00
2040	785,000.00	165,593.75	950,593.75	615,000.00	76,800.00	691,800.00	565,000.00	227,700.00	792,700.00
2041	805,000.00	147,706.25	952,706.25	640,000.00	52,200.00	692,200.00	585,000.00	204,700.00	789,700.00
2042	820,000.00	129,425.00	949,425.00	665,000.00	26,600.00	691,600.00	610,000.00	180,800.00	790,800.00
2043	845,000.00	107,525.00	952,525.00	-	-	-	635,000.00	155,900.00	790,900.00
2044	870,000.00	81,800.00	951,800.00	-	-	-	660,000.00	130,000.00	790,000.00
2045	895,000.00	57,562.50	952,562.50	-	-	-	685,000.00	103,100.00	788,100.00
2046	915,000.00	34,937.50	949,937.50	-	-	-	715,000.00	75,100.00	790,100.00
2047	940,000.00	11,750.00	951,750.00	-	-	-	745,000.00	45,900.00	790,900.00
2048	-	-	-	-	-	-	775,000.00	15,500.00	790,500.00
	\$16,395,000.00	\$ 5,483,737.50	\$ 21,878,737.50	\$ 8,785,000.00	\$ 3,705,200.00	\$ 12,490,200.00	\$ 19,265,000.00	\$ 7,675,500.00	\$ 26,940,500.00

CITY OF HENDERSON
DETAIL OF OUTSTANDING DEBT

FISCAL YEAR	\$13,655,000 General Obligation Bonds Series 2023B 5.00%			TOTAL		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2025	\$ 405,000.00	\$ 672,625.00	\$ 1,077,625.00	\$ 6,245,000.00	\$ 3,181,160.63	\$ 9,426,160.63
2026	430,000.00	651,750.00	1,081,750.00	6,435,000.00	2,972,056.88	9,407,056.88
2027	450,000.00	629,750.00	1,079,750.00	6,550,000.00	2,753,884.38	9,303,884.38
2028	475,000.00	606,625.00	1,081,625.00	6,215,000.00	2,529,950.00	8,744,950.00
2029	500,000.00	582,250.00	1,082,250.00	6,435,000.00	2,306,912.50	8,741,912.50
2030	525,000.00	556,625.00	1,081,625.00	6,630,000.00	2,082,725.00	8,712,725.00
2031	550,000.00	529,750.00	1,079,750.00	5,435,000.00	1,886,806.25	7,321,806.25
2032	580,000.00	501,500.00	1,081,500.00	4,980,000.00	1,723,938.75	6,703,938.75
2033	610,000.00	471,750.00	1,081,750.00	4,545,000.00	1,571,015.00	6,116,015.00
2034	640,000.00	440,500.00	1,080,500.00	4,035,000.00	1,425,946.25	5,460,946.25
2035	670,000.00	407,750.00	1,077,750.00	4,165,000.00	1,286,910.00	5,451,910.00
2036	705,000.00	373,375.00	1,078,375.00	3,780,000.00	1,154,727.50	4,934,727.50
2037	740,000.00	337,250.00	1,077,250.00	3,255,000.00	1,036,212.50	4,291,212.50
2038	780,000.00	299,250.00	1,079,250.00	3,155,000.00	926,126.25	4,081,126.25
2039	820,000.00	259,250.00	1,079,250.00	3,265,000.00	817,106.25	4,082,106.25
2040	860,000.00	217,250.00	1,077,250.00	3,375,000.00	702,653.75	4,077,653.75
2041	905,000.00	173,125.00	1,078,125.00	3,495,000.00	582,911.25	4,077,911.25
2042	955,000.00	126,625.00	1,081,625.00	3,050,000.00	463,450.00	3,513,450.00
2043	1,000,000.00	77,750.00	1,077,750.00	2,480,000.00	341,175.00	2,821,175.00
2044	1,055,000.00	26,375.00	1,081,375.00	2,585,000.00	238,175.00	2,823,175.00
2045	-	-	-	1,580,000.00	160,662.50	1,740,662.50
2046	-	-	-	1,630,000.00	110,037.50	1,740,037.50
2047	-	-	-	1,685,000.00	57,650.00	1,742,650.00
2048	-	-	-	775,000.00	15,500.00	790,500.00
	\$ 13,655,000.00	\$ 7,941,125.00	\$ 21,596,125.00	\$ 95,780,000.00	\$ 30,327,693.14	\$ 126,107,693.14

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



CITY OF HENDERSON
DETAIL OF OUTSTANDING DEBT
GENERAL FUND ONLY

FISCAL YEAR	\$7,790,000 General Obligation Bonds Series 2015A 2.0% - 3.75%			\$1,685,000 General Obligation Bonds Series 2016A 2.0% - 2.75%			\$3,155,000 General Obligation Bonds Series 2017A 2.0% - 3.0%		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2025	\$ 259,136.50	\$ 111,345.27	\$ 370,481.77	\$ 43,641.68	\$ 17,743.07	\$ 61,384.75	\$ 92,133.00	\$ 43,080.12	\$ 135,213.12
2026	262,686.31	105,995.70	368,682.01	43,641.68	16,870.24	60,511.92	95,310.00	40,316.13	135,626.13
2027	269,785.94	99,527.94	369,313.88	46,369.29	15,779.19	62,148.48	98,487.00	37,456.83	135,943.83
2028	276,885.57	91,665.10	368,550.67	46,369.29	14,619.96	60,989.25	101,664.00	34,502.22	136,166.22
2029	287,535.02	83,198.79	370,733.80	49,096.89	13,460.73	62,557.62	104,841.00	31,452.30	136,293.30
2030	294,634.65	74,466.24	369,100.89	49,096.89	12,233.31	61,330.20	104,841.00	28,307.07	133,148.07
2031	305,284.09	65,085.86	370,369.95	51,824.50	10,760.40	62,584.90	108,018.00	25,161.84	133,179.84
2032	315,933.54	54,991.07	370,924.61	51,824.50	9,205.67	61,030.16	111,195.00	21,921.30	133,116.30
2033	326,582.98	44,141.95	370,724.93	54,552.10	7,650.93	62,203.03	117,549.00	18,585.45	136,134.45
2034	337,232.43	32,525.18	369,757.60	54,552.10	6,014.37	60,566.47	120,726.00	15,058.98	135,784.98
2035	347,881.87	20,100.83	367,982.70	57,279.71	4,105.05	61,384.75	123,903.00	11,437.20	135,340.20
2036	362,081.13	6,789.02	368,870.15	60,007.31	2,100.26	62,107.57	127,080.00	7,720.11	134,800.11
2037	-	-	-	-	-	-	130,257.00	3,907.71	134,164.71
2038	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-
	\$ 3,645,660.01	\$ 789,832.95	\$ 4,435,492.96	\$ 608,255.92	\$ 130,543.18	\$ 738,799.09	\$ 1,436,004.00	\$ 318,907.26	\$ 1,754,911.26

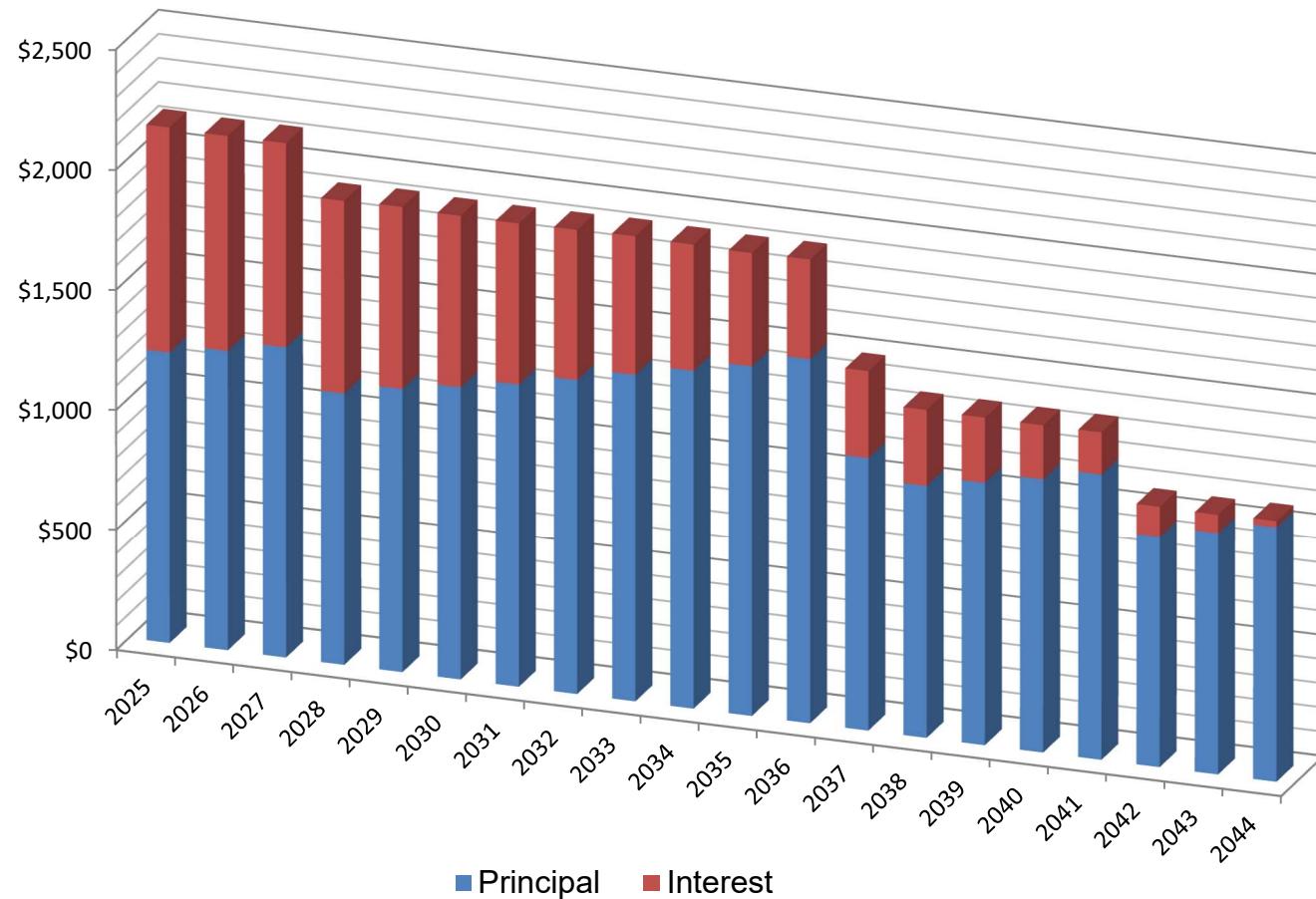
CITY OF HENDERSON
DETAIL OF OUTSTANDING DEBT
GENERAL FUND ONLY

FISCAL YEAR	\$2,230,000 General Obligation Bonds Series 2017C 3.00%			\$9,625,000 General Obligation Bonds Series 2020A 1.0% - 3.0%			\$13,655,000 General Obligation Bonds Series 2023B 5.00%		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2025	\$ 200,000.00	\$ 18,150.00	\$ 218,150.00	\$ 210,000.00	\$ 73,800.00	\$ 283,800.00	\$ 405,000.00	\$ 672,625.00	\$ 1,077,625.00
2026	200,000.00	12,150.00	212,150.00	215,000.00	67,425.00	282,425.00	430,000.00	651,750.00	1,081,750.00
2027	205,000.00	6,150.00	211,150.00	222,500.00	60,862.50	283,362.50	450,000.00	629,750.00	1,079,750.00
2028	-	-	-	230,000.00	54,075.00	284,075.00	475,000.00	606,625.00	1,081,625.00
2029	-	-	-	237,500.00	47,062.50	284,562.50	500,000.00	582,250.00	1,082,250.00
2030	-	-	-	242,500.00	42,287.50	284,787.50	525,000.00	556,625.00	1,081,625.00
2031	-	-	-	242,500.00	39,862.50	282,362.50	550,000.00	529,750.00	1,079,750.00
2032	-	-	-	247,500.00	37,350.63	284,850.63	580,000.00	501,500.00	1,081,500.00
2033	-	-	-	250,000.00	34,613.75	284,613.75	610,000.00	471,750.00	1,081,750.00
2034	-	-	-	252,500.00	31,598.13	284,098.13	640,000.00	440,500.00	1,080,500.00
2035	-	-	-	255,000.00	28,298.75	283,298.75	670,000.00	407,750.00	1,077,750.00
2036	-	-	-	260,000.00	24,757.50	284,757.50	705,000.00	373,375.00	1,078,375.00
2037	-	-	-	262,500.00	20,968.75	283,468.75	740,000.00	337,250.00	1,077,250.00
2038	-	-	-	267,500.00	16,860.00	284,360.00	780,000.00	299,250.00	1,079,250.00
2039	-	-	-	270,000.00	12,425.00	282,425.00	820,000.00	259,250.00	1,079,250.00
2040	-	-	-	275,000.00	7,655.00	282,655.00	860,000.00	217,250.00	1,077,250.00
2041	-	-	-	280,000.00	2,590.00	282,590.00	905,000.00	173,125.00	1,078,125.00
2042	-	-	-	-	-	-	955,000.00	126,625.00	1,081,625.00
2043	-	-	-	-	-	-	1,000,000.00	77,750.00	1,077,750.00
2044	-	-	-	-	-	-	1,055,000.00	26,375.00	1,081,375.00
	\$ 605,000.00	\$ 36,450.00	\$ 641,450.00	\$ 4,220,000.00	\$ 602,492.50	\$ 4,822,492.50	\$ 13,655,000.00	\$ 7,941,125.00	\$ 21,596,125.00

CITY OF HENDERSON
DETAIL OF OUTSTANDING DEBT
GENERAL FUND ONLY

FISCAL YEAR	TOTAL		
	PRINCIPAL	INTEREST	TOTAL
2025	\$ 1,209,911.18	\$ 936,743.46	\$ 2,146,654.64
2026	1,246,637.99	894,507.07	2,141,145.06
2027	1,292,142.23	849,526.46	2,141,668.69
2028	1,129,918.86	801,487.28	1,931,406.14
2029	1,178,972.91	757,424.32	1,936,397.22
2030	1,216,072.54	713,919.12	1,929,991.66
2031	1,257,626.59	670,620.60	1,928,247.18
2032	1,306,453.03	624,968.66	1,931,421.69
2033	1,358,684.08	576,742.08	1,935,426.16
2034	1,405,010.53	525,696.65	1,930,707.18
2035	1,454,064.58	471,691.82	1,925,756.40
2036	1,514,168.44	414,741.89	1,928,910.33
2037	1,132,757.00	362,126.46	1,494,883.46
2038	1,047,500.00	316,110.00	1,363,610.00
2039	1,090,000.00	271,675.00	1,361,675.00
2040	1,135,000.00	224,905.00	1,359,905.00
2041	1,185,000.00	175,715.00	1,360,715.00
2042	955,000.00	126,625.00	1,081,625.00
2043	1,000,000.00	77,750.00	1,077,750.00
2044	1,055,000.00	26,375.00	1,081,375.00
	\$ 24,169,919.92	\$ 9,819,350.89	\$ 33,989,270.81

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



CITY OF HENDERSON
DIRECT and OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of JUNE 30, 2023

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (a)</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
Henderson County Schools (c)	\$ 48,148,182	60.00% (b)	\$ 28,888,909
Henderson County (d)	-	60.00% (b)	-
Henderson County Public Properties Corp.			
Subtotal, overlapping debt			\$ 28,888,909
City direct debt			<u>90,239,287</u>
Total direct and overlapping debt			<u>\$ 119,128,196</u>

Note: This exhibit excludes the debt to be retired by the City's component units through rates. Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Henderson. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account.

- a) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within Henderson's boundaries and dividing it by each unit's total taxable assessed value.
- b) Determined by the ratio of assessed valuation of property subject to taxation in the City of Henderson to the value of property in the overlapping units.
- c) Obtained from Henderson County Board of Education for fiscal year 2023.
- d) Obtained from the Henderson County Treasurer's Office, does not include Judicial Center or Airport debt.

CITY OF HENDERSON , KENTUCKY
RATIOS of OUTSTANDING DEBT by TYPE
LAST TEN FISCAL YEARS

Year	General Bonded Debt Outstanding		Percentage of Actual Taxable Value of Property		Population		Per Capita		Other Governmental Activities Debt			Business-Type Activities			Percentage of Household Income	
	General Obligation Bonds	Actual Taxable Value of Property	Population	Per Capita	Bond Anticipation Note	Capital Leases	General Obligation Contracts	Capital Leases	Total Primary Government ^{a)}	Per Capita	Per Household Income	Per Household Income	Per Household Income	Per Household Income		
2014	\$ 35,500,000	\$ 1,844,099,929	1.93%	28,832	\$ 1,231	-	-	-	\$ 35,500,000	\$ 1,231	\$ 33,351	3.69%				
2015	41,590,000	1,865,430,988	2.23%	28,900	1,439	-	-	-	41,590,000	1,439	34,958	4.12%				
2016	52,230,000	1,906,703,477	2.74%	28,890	1,808	-	-	-	52,230,000	1,808	34,671	5.21%				
2017	54,745,000	1,933,640,240	2.83%	28,841	1,898	-	-	-	54,745,000	1,898	34,879	5.44%				
2018	51,365,000	1,972,685,000	2.60%	29,108	1,765	-	-	\$ 315,375 ^{b)}	51,680,375	1,775	36,794	4.83%				
2019	47,920,000	1,974,816,775	2.43%	28,432	1,685	-	-	240,519	48,160,519	1,694	38,069	4.45%				
2020	44,390,000	2,022,845,433	2.19%	28,757	1,544	-	-	163,065	44,553,065	1,549	38,069	4.07%				
2021	50,765,026	2,147,324,888	2.36%	27,981	1,814	-	-	82,923	50,847,949	1,817	39,887	4.56%				
2022	63,342,937	2,274,793,069	2.78%	27,716	2,285	-	-	-	63,342,937	2,285	40,360	5.66%				
2023	90,239,287	2,378,804,955	3.79%	27,697	3,258	-	-	-	90,239,287	3,258	43,413	7.50%				

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

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

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

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

Company	2014	2015	2016	2017	2018	2019	Fiscal Year				2023
							2020	2021	2022	2023	
General Bonded											
General bonded debt outstanding	\$ 35,500	\$ 41,590	\$ 52,230	\$ 54,745	\$ 51,365	\$ 47,920	\$ 44,390	\$ 50,765	\$ 63,829	\$ 90,239	
Other bonded debt	-	-	-	-	-	-	-	-	-	-	
Total bonded debt	35,500	41,590	52,230	54,745	51,365	47,920	44,390	50,765	63,829	90,239	
Debt not bonded	\$ -	\$ -	\$ -	\$ -	\$ 315	\$ 241	\$ 163	\$ 83	\$ -	\$ -	
Total Debt (b)	\$ 35,500	\$ 41,590	\$ 52,230	\$ 54,745	\$ 51,680	\$ 48,161	\$ 44,553	\$ 50,848	\$ 63,829	\$ 90,239	
Estimated actual property value	\$ 1,844,100	\$ 1,865,431	\$ 1,906,703	\$ 1,933,640	\$ 1,972,685	\$ 1,974,817	\$ 2,022,845	\$ 2,147,325	\$ 2,274,793	\$ 2,378,805	
Percentage of estimated actual property value	1.93%	2.23%	2.74%	2.83%	2.62%	2.44%	2.20%	2.37%	2.81%	3.79%	
Population	28,832	28,900	28,890	28,841	29,108	28,432	28,757	27,981	27,716	27,697	
Per capita	\$ 1,231	\$ 1,439	\$ 1,808	\$ 1,898	\$ 1,765	\$ 1,685	\$ 1,544	\$ 1,814	\$ 2,303	\$ 3,258	
Less: Amounts set aside to repay general debt	2,124	1,979	2,024	1,244	251	-	552	1,069	1,380	1,380	
Total net debt applicable to debt limit	\$ 33,376	\$ 39,611	\$ 50,206	\$ 53,501	\$ 51,429	\$ 48,161	\$ 44,001	\$ 49,779	\$ 62,449	\$ 88,859	
Legal Debt Limit (a)	\$ 110,727	\$ 112,183	\$ 113,954	\$ 115,339	\$ 118,293	\$ 120,719	\$ 122,562	\$ 124,961	\$ 127,985	\$ 136,351	
Remaining debt limit	\$ 77,351	\$ 72,572	\$ 63,748	\$ 61,838	\$ 66,864	\$ 72,558	\$ 78,561	\$ 75,181	\$ 65,536	\$ 47,491	
Percentage of remaining net debt limit	69.9%	64.7%	55.9%	53.6%	56.5%	60.1%	64.1%	60.2%	51.2%	34.8%	
Percentage of net debt exhausted	30.1%	35.3%	44.1%	46.4%	43.5%	39.9%	35.9%	39.8%	48.8%	65.2%	

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

a) – Section 158 of the Kentucky Constitution states that cities, having a population of fifteen thousand or more, shall not incur indebtedness to an amount exceeding 10% on the value of the taxable property therein, to be estimated by the last assessment previous to the incurring of the indebtedness, unless in case of emergency, the public health or safety should so require.

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

CITY OF HENDERSON, KENTUCKY
 CALCULATION OF CONSTITUTIONAL AND STATUTORY LIMITATION ON INDEBTEDNESS
 ESTIMATION AS OF JUNE 30, 2024

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, 2023:

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"):
 = The maximum indebtedness that may be incurred by the Issuer as of the date hereof:

\$ 1,825,117,082
 10.00%
 \$ 182,511,708

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	\$ 4,890,000
(b) General Obligation Bonds, Series 2014	4,890,000
(c) General Obligation Bonds, Series 2015A	5,135,000
(d) General Obligation Bonds, Series 2015B	425,000
(e) General Obligation Bonds, Series 2015C	790,000
(f) General Obligation Bonds, Series 2016A	1,115,000
(g) General Obligation Bonds, Series 2016B	4,005,000
(h) General Obligation Bonds, Series 2017A	2,260,000
(i) General Obligation Bonds, Series 2017B	810,000
(j) General Obligation Bonds, Series 2017C	605,000
(k) General Obligation Bonds, Series 2020A	8,440,000
(l) General Obligation Bonds, Series 2021A	4,315,000
(m) General Obligation Bonds, Series 2021B	16,395,000
(n) General Obligation Bonds, Series 2022A	8,785,000
(o) General Obligation Bonds, Series 2023A	19,265,000
(p) General Obligation Bonds, Series 2023B	13,655,000

Total outstanding principal balance of all bonds, notes, commercial paper and other instruments:

\$ 95,780,000

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:

\$ _____ -

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:

\$ 95,780,000

Legal Debt Margin (Maximum Permitted Indebtedness Less Net Indebtedness Subject to Constitutional Limit)

\$ 86,731,708

Total Authorized Positions by Fund

	Fiscal Year			Fiscal Year			Fiscal Year		
	2023	2024	2025	2023	2024	2025	2023	2024	2025
	Full-Time			Part-Time			Temporary / Seasonal / On-Call		
General Fund									
Administration	22.00	26.00	24.00	0.00	0.00	0.00	0.00	5.00	5.00
Finance	28.00	26.00	26.00	3.00	2.00	2.00	1.00	1.00	0.00
Information Technology	6.00	8.00	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	12.00	13.00	12.75	2.00	1.00	1.00	22.00	23.00	23.00
Police	69.00	67.00	71.00	1.00	1.00	1.00	0.00	1.00	0.00
Public Works	22.75	22.75	23.75	0.00	0.00	0.00	0.00	0.00	0.00
General Fund Total	221.75	224.75	227.00	6.00	4.00	4.00	24.00	31.00	29.00
Gas System	25.00	25.00	24.00	0.00	1.00	1.00	3.00	3.00	3.00
Cemetery	4.00	4.00	3.25	0.00	0.00	0.00	0.00	0.00	0.00
Public Way Improvement	10.75	10.75	10.75	0.00	0.00	0.00	0.00	0.00	0.00
Mass Transit	13.00	13.00	13.00	1.00	2.00	2.00	2.00	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	16.00	17.50	0.00	0.00	0.00	3.00	1.00	1.00
GRAND TOTAL	306.00	309.00	311.00	7.00	7.00	7.00	35.00	38.00	36.00

Administration Department

PERSONNEL SCHEDULE City Manager	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
011			
City Manager	1	1	1
Assistant City Manager	1	1	1
Community Relations Mgr/Public Information Officer	1	0	0
Public Information Officer	0	0	0
Public Relations Director	0	1	1
Executive Assistant	0	1	1
Administrative Secretary	0.5	0	0
<i>Reclassified PIO to PRD midyear</i>		3.5	4
			4

PERSONNEL SCHEDULE City Attorney	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
012			
City Attorney	1	1	1
Legal Secretary Senior	0	1	1
Legal Secretary	1	0	0
	2	2	2

PERSONNEL SCHEDULE City Clerk	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
013			
City Clerk	1	1	1
City Clerk <i>(Temporary)</i>	0	1	1
Administrative Secretary	0.5	0	0
	1.5	2	2

PERSONNEL SCHEDULE Safety	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
016			
Safety & Training Coordinator	1	1	1
Seasonal Safety Intern	0	1	1
	0	2	2

Administration Department

PERSONNEL SCHEDULE Community Development	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<u>017</u>			
Code Administrator	0.3	0.3	0.3
Community Development Specialist	1	1	1
Community Development Specialist <i>(Temporary)</i>	0	0	1
	1.3	1.3	2.3

PERSONNEL SCHEDULE Human Resources	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<u>124</u>			
Human Resources Director	1	1	1
Human Resources Director <i>(Temporary)</i>	0	1	0
Human Resources Specialist	1	1	1
Benefits Coordinator	2	2	2
Human Resources Generalist	1	1	1
	5	6	5

PERSONNEL SCHEDULE Code Enforcement	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<u>233</u>			
Code Administrator	0.7	0.7	0.7
Code Inspector	1	1	1
Property Maintenance Inspector	1	1	1
Secretary Senior	1	1	1
Secretary	0	1	1
Office Assistant	1	0	0
	4.7	4.7	4.7

Administration Department

PERSONNEL SCHEDULE Engineering	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<u>377</u>			
Project Manager	1	1	1
Project Coordinator	0	0	1
Engineer	1	1	1
Engineer (<i>Temporary</i>)	0	1	1
Engineering Assistant	0	0	1
Administrative Secretary	1	1	1
Grant Writer	0	1	0
Seasonal Engineering Intern	0	1	1
	3	6	7

PERSONNEL SCHEDULE Sports Complex	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<u>455</u>			
Sports Complex Manager	0	1	0
Park Facilities Maintenance Worker	0	1	0
	0	2	0

Finance Department

PERSONNEL SCHEDULE Finance Administration	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<u>121</u>			
Finance Director	1	1	1
Finance Director (<i>Temporary</i>)	0	1	0
Assistant Finance Director	1	1	1
Purchasing Coordinator	1	1	1
Administrative Clerk	1	1	1
Occupational Tax Administrator	1	1	1
Occupational Tax Technician	1	1	1
Occupational Tax Representative (Part-time)	1	0	0
Parking Enforcement/Occ. Tax Representative	0	0	0
Account Technician, Senior	0.25	1.25	1.25
<i>Parking eliminated mid-FY 2024</i>		7.25	8.25
<i>Parking eliminated mid-FY 2024</i>		7.25	7.25

PERSONNEL SCHEDULE Accounting	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<u>123</u>			
Accounting Manager	1	1	1
Account Technician	2	2	2
Utilities Billing Supervisor	1	1	1
Utilities Servicer	3	3	3
Meter Reader	4	1	1
	11	8	8

PERSONNEL SCHEDULE Treasury	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<u>125</u>			
Revenue Supervisor	1	1	1
Assistant Revenue Supervisor	1	1	1
Account Technician, Senior	1.75	1.75	1.75
Account Representative	6	6	6
Account Representative (Part-time)	2	2	2
Office Assistant/Switchboard	1	1	1
	12.75	12.75	12.75

Information Technology Department

PERSONNEL SCHEDULE Information Technology	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<u>122</u>			
Information Technology Director	1	1	1
Assistant Information Technology Director	1	1	1
Programmer Analyst	1	1	1
Network Administrator II	1	1	1
Network Administrator I	1	1	1
I.T. Support Specialist	1	1	0.5
System Administrator	0	2	2
Seasonal I.T. Intern	1	1	1
	7	9	8.5

Fire Department

PERSONNEL SCHEDULE Fire	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<u>232</u>			
Fire Chief	1	1	1
Deputy Fire Chief	0	0	1
Assistant Fire Chief	3	3	3
Fire Division Chief	2	2	2
Fire Lieutenant	12	0	0
Fire Captain <i>(formerly Fire Lieutenant)</i>	0	12	12
Fire Driver - Engineer	18	18	18
Firefighter	24	24 *	24 *
Administrative Secretary	1	1	1
Secretary	1	1	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 2023	Fiscal Year 2024	Fiscal Year 2025
<u>451</u>			
Parks and Recreation Director	0	0	0.5
Parks and Recreation Superintendent	0	0	0.5
Parks and Cemeteries Superintendent	0.5	0.5	0
Grounds Maintenance Worker III	0	0	1
Grounds Maintenance Worker II	0	2	1
Grounds Maintenance Worker I	4	2	1
Landscape Technician	2	2	3
Seasonal Downtown Grounds Worker	0	1	1
	6.5	7.5	8

PERSONNEL SCHEDULE Municipal Pool	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<u>454</u>			
Recreation Program Manager	0.25	0.25	0.25
Recreation Program Manager (<i>Temporary</i>)	0.25	0	0
Aquatics Supervisor	0	1	1
Head Lifeguard	1	0	0
Senior Lifeguard	1	2	2
Lifeguard	15	15	15 *
Cashier	2	4	4 *
Concession Worker	2	0	0
* May overhire cashier & reduce the same number of lifeguards.	21.5	22.25	22.25

PERSONNEL SCHEDULE Recreation	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<u>456</u>			
Parks and Recreation Director	1	1	0.25
Recreation Program Manager	0.75	0.75	0.75
Recreation Program Manager (<i>Temporary</i>)	0.75	0	0
Secretary, Senior	0.5	0.5	0.5
Recreation Facilities Supervisor	1	1	1
Recreation Center Worker	1	2	2
Recreation Center Worker (Part-time)	2	1	1
Custodial Worker	1	1	1
	8	7.25	6.5

Police Department

PERSONNEL SCHEDULE Police	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<u>231</u>			
Police Chief	1	1	1
Deputy Police Chief	1	1	1
Police Major	2	2	2
Police Lieutenant	4	4	4
Police Sergeant	8	8	8
Police Officer (Investigations)	6	6	6
Police Officer * [▲]	37 * [▲]	34 * [▲]	35 * [▲]
School Crossing Guard (<i>part-time</i>)	1	1	1
System Administrator	2	0	0
Public Safety Officer	1	2	2
Parking Enforcement Officer	1	0	0
Administrative Secretary	1	1	1
Crime Analyst/Records Technician	1	1	1
Secretary, Senior	1	1	1
Secretary	2	2	2
Office Assistant	1	0	0
Police Consultant (<i>Temporary</i>)	0	1	0
Police Clerk	0	1	1
	70	66	66

* 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 2023	Fiscal Year 2024	Fiscal Year 2025
<u>230</u>			
Police Officer [▲]	0	3 [▲]	6 [▲]
	0	3	6

Public Works Department

PERSONNEL SCHEDULE Public Works Administration	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<u>341</u>			
Public Works Director	1	1	1
Secretary, Senior	1	1	1
Custodian	0	0	1
	2	2	3

PERSONNEL SCHEDULE Municipal Facilities	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<u>014</u>			
Municipal Facilities Superintendent	1	1	1
Municipal Facilities Worker, Senior I *	1	1	1
Municipal Facilities Worker, Senior II *	1	1	1
Municipal Facilities Worker, Senior III *	1	1	1
Municipal Facilities Worker I **	3	3	3
Municipal Facilities Worker II **	3	3	3
Municipal Facilities Worker III **	3	3	3
Municipal Facilities Assistant	1	1	1
	6	6	6

*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

PERSONNEL SCHEDULE Traffic Control	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<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 2023	Fiscal Year 2024	Fiscal Year 2025
<u>366</u>			
Garage Superintendent	1	1	1
Account Clerk	1	1	1
Vehicle Mechanic	4	4	4
Vehicle Servicer	1	1	1
Vehicle Servicer Helper	1	1	1
	8	8	8

Gas Department

PERSONNEL SCHEDULE Gas Administration	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<u>771</u>			
Gas System Director	1	1	1
Assistant Gas System Director	1	1	1
Administrative Secretary	1	1	1
Gas System Analyst	1	1	1
	4	4	4

PERSONNEL SCHEDULE Gas Distribution	Fiscal Year		
	2023	2024	2025
<u>772</u>			
Gas Distribution Engineer	1	1	1
Gas Distribution Superintendent	1	1	1
Secretary	1	1	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)	0	1	1
Gas Servicer	2	2	2
Inventory Control Technician	1	1	0
Gas Dispatch & Inventory Control Technician	0	0	1
Gas System Equipment Operator	3	3	3
Gas Measurement Technician Senior	0	1	1
Gas Measurement Technician	2	2	2
Gas Distribution Technician	2	2	2
Gas System Worker	3	2	2
Seasonal Gas System Worker	2	2	2
Temporary ERT Installer	1	1	1
	24	25	24

Cemetery Fund

PERSONNEL SCHEDULE Cemeteries	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<u>453</u>			
Parks and Recreation Director	0	0	0.25
Parks and Recreation Superintendent	0	0	0.5
Parks and Cemeteries Superintendent	0.5	0.5	0
Cemeteries Equipment Operator	2	2	0
Secretary, Senior	0.5	0.5	0.5
Grounds Maintenance Worker	1	1	2
	4	4	3.25

Public Way Improvement (PWI) Fund

PERSONNEL SCHEDULE Public Way Improvement	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<u>342</u>			
Street Superintendent	0.75	0.75	0.75
Heavy Equipment Operator, Senior	1	1	1
Heavy Equipment Operator	3	3	3
Crew Worker, Senior	3	3	3
Crew Worker	3	3	3
	10.75	10.75	10.75

Henderson Area Rapid Transit (HART) Fund

PERSONNEL SCHEDULE HART	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<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 2023	Fiscal Year 2024	Fiscal Year 2025
<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	3	4	4
Sanitation Worker, Senior	2	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 2023	Fiscal Year 2024	Fiscal Year 2025
<u>345</u>			
Heavy Equipment Operator	1	1	1
	1	1	1

911 Fund

PERSONNEL SCHEDULE Emergency Communications - 911	Authorized Positions		
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<u>018</u>			
Communications Director	1	1	1
Lead Communications Officer	2	2	2
Communications Officer TAC	0	1	1
Communications Officer	13	12	13
On-Call CAD/GIS Programmer	1	0	0
Communications Officer (On-Call)	2	1	1
I.T. Support Specialist	0	0	0.5
	19	17	18.5

City of Henderson, Kentucky
Non-Hazardous: Grade & Salary Ranges
Effective July 1, 2024

Grade	Minimum Hourly	Minimum Annual	Midpoint Hourly	Midpoint Annual	Maximum Hourly	Maximum Annual
5	\$ 13.4603	\$ 27,997.36	\$ 16.1520	\$ 33,596.22	\$ 19.5175	\$ 40,596.31
6	14.1032	29,334.62	16.9248	35,203.58	20.4501	42,536.17
7	14.7482	30,676.27	17.6976	36,810.96	21.3848	44,480.38
8	15.3911	32,013.57	18.4696	38,416.85	22.3174	46,420.24
9	16.0355	33,353.76	19.2424	40,024.21	23.2515	48,363.02
10	16.6791	34,692.49	20.0152	41,631.58	24.1855	50,305.77
11	17.3234	36,032.65	20.7872	43,237.45	25.1181	52,245.63
12	17.9670	37,371.42	21.5607	44,846.26	26.0521	54,188.41
13	18.6107	38,710.16	22.3328	46,452.18	26.9854	56,129.73
14	19.2550	40,050.35	23.1056	48,059.56	27.9202	58,073.96
15	19.8986	41,389.08	23.8783	49,666.91	28.8521	60,012.38
16	20.5422	42,727.82	24.6504	51,272.82	29.7861	61,955.11
17	21.1865	44,068.02	25.4232	52,880.19	30.7201	63,897.90
18	21.8302	45,406.78	26.1959	54,487.52	31.6542	65,840.64
19	22.4738	46,745.51	26.9687	56,094.89	32.5875	67,781.98
20	23.1174	48,084.23	27.7415	57,702.24	33.5201	69,721.86
21	23.7617	49,424.42	28.5142	59,309.62	34.4548	71,666.06
22	24.4054	50,763.15	29.2863	60,915.51	35.3875	73,605.93
23	25.0490	52,101.91	30.0591	62,522.84	36.3215	75,548.67
24	25.6933	53,442.10	30.8318	64,130.23	37.2555	77,491.45
25	26.3369	54,780.85	31.6039	65,736.12	38.1888	79,432.77
26	26.9813	56,121.01	32.3774	67,344.91	39.1222	81,374.08
27	27.6242	57,458.30	33.4196	69,512.77	40.0555	83,315.41
28	28.2692	58,799.93	33.9222	70,558.20	40.9902	85,259.64
29	28.9121	60,137.23	34.6950	72,165.52	41.9221	87,198.03
30	29.5572	61,478.88	35.4678	73,772.92	42.8576	89,143.73
31	30.2001	62,816.13	36.2398	75,378.82	43.7902	91,083.58
32	30.8444	64,156.34	37.0126	76,986.14	44.7242	93,026.35
33	31.4880	65,495.09	37.7853	78,593.52	45.6575	94,967.66
34	32.1310	66,832.38	38.5581	80,200.89	46.5901	96,907.50
35	32.7760	68,174.02	39.3309	81,808.23	47.5249	98,851.75
36	33.4189	69,511.28	40.1030	83,414.14	48.4582	100,793.04
37	34.0639	70,852.93	40.8764	85,022.96	49.3922	102,735.82
38	34.7068	72,190.23	41.6485	86,628.86	50.3255	104,677.14
39	35.3512	73,530.43	42.4206	88,234.76	51.2589	106,618.46
40	35.9948	74,869.14	43.1940	89,843.58	52.1922	108,559.77
41	36.6384	76,207.88	43.9661	91,449.48	53.1255	110,501.10
42	37.2827	77,548.10	44.7389	93,056.85	54.0603	112,445.32
43	37.9264	78,886.82	45.5116	94,664.20	54.9929	114,385.17
44	38.5707	80,227.02	46.2844	96,271.54	55.9276	116,329.39
45	39.2143	81,565.74	47.0565	97,877.44	56.8602	118,269.25
46	39.8579	82,904.52	47.8292	99,484.81	57.7943	120,212.04
47	40.5016	84,243.23	48.6020	101,092.16	58.7283	122,154.78
48	41.1452	85,581.97	49.3748	102,699.52	59.6602	124,093.22
49	41.7895	86,922.19	50.1475	104,306.88	60.5949	126,037.43
50	42.4331	88,260.90	50.9196	105,912.77	61.5282	127,978.75
51	43.0767	89,599.61	51.6917	107,518.66	62.4616	129,920.06

Water & Wastewater Treatment Operators I & II 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 - 6am will qualify for night shift differential.

911 Night Shift Differential - \$1.00/hour

Fire Hazardous Duty Grade & Salary Ranges
Effective July 1, 2024

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
HD 1	\$ 26,842.45	\$ 27,564.81	\$ 28,283.62	\$ 28,998.91	\$ 29,717.72	\$ 30,138.41	\$ 30,848.98	\$ 31,565.44	\$ 31,593.72	\$ 32,260.69
HD 2	29,529.18	30,107.77	30,912.61	31,593.72	31,893.03	32,677.84	33,462.65	34,247.45	35,032.26	35,817.07
HD 3	31,743.38	32,627.17	33,510.96	34,394.75	35,278.55	36,162.34	37,046.13	37,929.92	38,813.71	39,697.51
HD 4	34,994.55	35,986.76	36,978.96	37,971.17	38,963.37	39,955.57	40,947.78	41,939.98	42,932.19	43,924.39
HD 5	38,530.90	39,640.94	40,750.99	41,861.03	42,971.07	44,081.12	45,191.16	46,301.20	47,411.25	48,521.29
HD 6	42,351.24	43,588.55	44,825.86	46,063.17	47,300.48	48,537.79	49,775.10	51,012.41	52,249.71	53,487.02
HD 7	46,481.50	47,856.68	49,231.86	50,607.04	51,982.22	53,357.40	54,732.58	56,107.76	57,482.94	58,858.12
HD 8	50,914.60	52,437.08	53,959.56	55,482.04	57,004.52	58,527.00	60,049.48	61,571.96	63,094.44	64,616.91
HD 9	55,689.43	57,371.00	59,052.56	60,734.12	62,415.68	64,097.24	65,778.81	67,460.37	69,141.93	70,823.49
HD 10	60,797.75	62,650.18	64,502.61	66,355.04	68,207.47	70,059.90	71,912.33	73,764.75	75,617.18	77,469.61
HD 11	66,280.80	68,315.88	70,350.96	72,386.04	74,421.12	76,456.20	78,491.28	80,526.35	82,561.43	84,596.51
HD 12	78,406.43	80,845.70	83,284.96	85,724.23	88,163.50	90,602.77	93,042.03	95,481.30	97,920.57	100,359.83
HD 13	92,246.62	95,147.81	98,049.01	100,950.21	103,851.40	106,752.60	109,653.79	112,554.99	115,456.18	118,357.38
HD 14	108,057.07	111,485.01	114,912.95	118,340.88	121,768.82	125,196.75	128,624.69	132,052.62	135,480.56	138,908.50
HD 15	126,184.24	130,216.69	134,249.14	138,281.59	142,314.04	146,346.49	150,378.94	154,411.39	158,443.84	162,476.29

Fire Hazardous Duty Pay Progression

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

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

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

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

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

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

Police Hazardous Duty Grade & Salary Ranges

Effective July 1, 2024

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
PHD 1	\$30,529.45	\$31,223.81	\$31,914.79	\$32,602.36	\$33,293.33	\$33,697.72	\$34,380.76	\$35,069.47	\$35,096.65	\$35,737.79
PHD 2	33,112.09	33,668.27	34,441.93	35,096.65	35,384.37	36,138.78	36,893.18	37,647.59	38,401.99	39,156.40
PHD 3	35,240.51	36,090.07	36,939.62	37,789.18	38,638.73	39,488.29	40,337.84	41,187.40	42,036.95	42,886.51
PHD 4	38,365.74	39,319.51	40,273.28	41,227.04	42,180.81	43,134.58	44,088.35	45,042.11	45,995.88	46,949.65
PHD 5	41,765.10	42,832.14	43,899.18	44,966.22	46,033.26	47,100.30	48,167.34	49,234.39	50,301.43	51,368.47
PHD 6	45,437.44	46,626.82	47,816.19	49,005.57	50,194.95	51,384.33	52,573.70	53,763.08	54,952.46	56,141.84
PHD 7	49,407.70	50,729.60	52,051.51	53,373.42	54,695.33	56,017.23	57,339.14	58,661.05	59,982.96	61,304.87
PHD 8	53,669.06	55,132.56	56,596.07	58,059.57	59,523.07	60,986.57	62,450.07	63,913.57	65,377.07	66,840.57
PHD 9	58,258.93	59,875.35	61,491.77	63,108.19	64,724.61	66,341.03	67,957.45	69,573.87	71,190.29	72,806.71
PHD 10	63,169.36	64,950.02	66,730.69	68,511.36	70,292.03	72,072.70	73,853.36	75,634.03	77,414.70	79,195.37
PHD 11 *	68,440.00	70,396.24	72,352.48	74,308.73	76,264.97	78,221.21	80,177.45	82,133.70	84,089.94	86,046.18
PHD 12	80,095.90	82,440.67	84,785.44	87,130.21	89,474.99	91,819.76	94,164.53	96,509.30	98,854.08	101,198.85
PHD 13	93,399.93	96,188.74	98,977.54	101,766.35	104,555.16	107,343.96	110,132.77	112,921.58	115,710.38	118,499.19
PHD 14	108,597.91	111,893.05	115,188.19	118,483.33	121,778.47	125,073.61	128,368.76	131,663.90	134,959.04	138,254.18
PHD 15	126,022.85	129,899.09	133,775.33	137,651.56	141,527.80	145,404.04	149,280.28	153,156.51	157,032.75	160,908.99

Police Hazardous Duty Pay Progression

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

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

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

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

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

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

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

Police Shift differential (8-hour shift)	Police Shift differential (12-hour shift)
2nd shift - \$1.25/hour	6 pm - 6 am \$1.25/hour
3rd shift - \$0.75/hour	

* Retired police officers employed pursuant to KRS 95.022 will be paid at the PHD11/Step1 pay rate then will follow listed pay progression.

Police Hazardous Duty Grade & Salary Ranges
Effective July 1, 2024

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

City of Henderson, Kentucky

Job Classifications & Grades

Code	Grade	Classification Title	FLSA
A			
0301	10	Account Clerk	N
0324	14	Account Representative	N
0325	14	Account Representative, Part-time	N
0304	14	Account Technician	N
0305	16	Account Technician, Senior	N
0314	39	Accounting Manager	E
0326	14	Administrative Clerk	N
0063	17	Administrative Secretary	N
0322	41	Assistant Finance Director	E
1110	HD12	Assistant Fire Chief	N
3021	49	Assistant Gas System Director	E
0229	40	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
1307	16	Communications Officer, On-Call	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	HD12, HD13	Deputy Fire Chief	E
1016	PHD13	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	HD9, HD11, HD12	Fire Captain	N
1120	HD13	Fire Chief	E
1108	HD10, HD12	Fire Division Chief	N
1103	HD8, HD10	Fire Driver Engineer	N
1102	HD7, HD9, HD11	Firefighter	N
1100	HD7	Firefighter-In-Training (hourly)	N
1101	HD7	Firefighter-In-Training (shift)	N

City of Henderson, Kentucky

Job Classifications & Grades

Code	Grade	Classification Title	FLSA
G			
4106	30	Garage Superintendent	E
3004	24	Gas Construction Supervisor	N
3109	15	Gas Dispatch & Inventory Technician	N
3002	19	Gas Distribution Crew Leader	N
3009	19	Gas Distribution Crew Leader, Part-time	N
3007	33	Gas Distribution Engineer	E
3006	33	Gas Distribution Superintendent	E
3013	16	Gas Distribution Technician	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
3012	12	Gas System Worker	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	17	HWU Administrative Assistant	N
4338	23	HWU Automation Specialist	N
4359	25	HWU Automation Specialist - Lead	N
4401	19	HWU Collection System Specialist	N
4402	19	HWU Distribution System Specialist	N
4400	8	HWU Facilities & Grounds Assistant	N
4403	13	HWU Field Services Coordinator	N
4340	19	HWU GIS Analyst	N
4339	34	HWU GIS Manager	E
4365	40	HWU Information Technology & Automation Manager	E
4404	19	HWU IT Systems Administrator	N
4347	26	HWU Maintenance Supervisor	N
4325	13	HWU Maintenance Technician I	N
4326	18	HWU Maintenance Technician II	N
4355	20	HWU Pretreatment Coordinator	N
4348	15	HWU Purchasing Aide	N
4328	27	HWU Purchasing Manager	E
4349	12	HWU Receiving/Inventory Clerk	N
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
4302	20	HWU Utility System Crew Leader	N
4351	20	HWU Utility System Specialist - Camera Truck Lead	N
4309	37	HWU Utility System Superintendent	E

City of Henderson, Kentucky

Job Classifications & Grades

Code	Grade	Classification Title	FLSA
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
0069	20	Legal Secretary, Senior	N
		M	
3100	19	Maintenance Welder	N
3304	12	Meter Reader	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	30	Parks and Recreation Superintendent	E
1020	PHD14	Police Chief	E
0115	11	Police Clerk	N
1012	PHD11	Police Lieutenant	N
1014	PHD12	Police Major	E
1004	PHD7, PHD9, PHD11	Police Officer	N
1008	PHD9, PHD11, PHD12	Police Sergeant	N
0221	27	Programmer/Analyst	N
4118	36	Project Coordinator	E
1202	15	Property Maintenance Inspector	N
0079	30	Public Relations Director	E
1002	16	Public Safety Officer	N
0393	22	Purchasing Coordinator	N

City of Henderson, Kentucky

Job Classifications & Grades

Code	Grade	Classification Title	FLSA
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			
3311	28	Utilities Billing Supervisor	E
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
0301	10	Account Clerk	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
3012	12	Gas System Worker	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
3304	12	Meter Reader	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
4403	13	HWU Field Services Coordinator	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
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
1202	15	Property Maintenance Inspector	N
4039	15	Traffic Control Supervisor	N

City of Henderson, Kentucky

Job Classifications & Grades

Code	Grade	Classification Title	FLSA
0305	16	Account Technician, Senior	N
1309	16	Communications Officer	N
1307	16	Communications Officer, On-Call	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
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
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
4206	18	Vehicle Mechanic	N
0323	19	Assistant Revenue Supervisor	N
1312	19	Communications Officer, Lead	N
3002	19	Gas Distribution Crew Leader	N
3009	19	Gas Distribution Crew Leader, Part-time	N
4044	19	Heavy Equipment Operator, Senior	N
4401	19	HWU Collection System Specialist	N
4402	19	HWU Distribution System Specialist	N
4340	19	HWU GIS Analyst	N
4404	19	HWU IT Systems Administrator	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
4211	19	Transit Mechanic Supervisor	N
0062	20	Benefits Coordinator	N
0010	20	Executive Assistant	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

City of Henderson, Kentucky

Job Classifications & Grades

Code	Grade	Classification Title	FLSA
1204	21	Code Inspector	N
0393	22	Purchasing Coordinator	N
3003	23	Gas System Analyst	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
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
4328	27	HWU Purchasing Manager	E
0221	27	Programmer/Analyst	N
2302	28	Engineering Assistant	E
0213	28	Network Administrator II	N
7010	28	Recreation Program Manager	E
0313	28	Revenue Supervisor	E
3311	28	Utilities Billing Supervisor	E
6109	29	Municipal Facilities Worker, Senior III	N
4364	30	HWU Systems Manager	N
4106	30	Garage Superintendent	E
4101	30	Parks and Recreation Superintendent	E
0079	30	Public Relations Director	E
0020	31	City Clerk	E
1210	32	Code Administrator	E
2310	33	Engineer	E
3007	33	Gas Distribution Engineer	E
3006	33	Gas Distribution Superintendent	E
4366	33	HWU Wastewater Treatment Plant Manager	E
4362	33	HWU Water Treatment Plant Manager	E
6110	33	Municipal Facilities 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
4119	36	Project Coordinator	E
4309	37	HWU Utility System Superintendent	E
0314	39	Accounting Manager	E
0322	40	Assistant IT Director	E
0229	40	HWU Information Technology & Automation Manager	E
4365	40	HWU Treatment Superintendent	E
4363	41	Assistant Finance Director	E
3021	49	Assistant Gas System Director	E
1100	HD7	Firefighter-In-Training (hourly)	N
1101	HD7	Firefighter-In-Training (shift)	N
1102	HD7, HD9, HD11	Firefighter	N
1103	HD8, HD10	Fire Driver Engineer	N

City of Henderson, Kentucky

Job Classifications & Grades

Code	Grade	Classification Title	FLSA
1105	HD9, HD11, HD12	Fire Captain	N
1108	HD10, HD12	Fire Division Chief	N
1110	HD12	Assistant Fire Chief	N
1119	HD12, HD13	Deputy Fire Chief	E
1120	HD13	Fire Chief	E
1004	PHD7, PHD9, PHD11	Police Officer	N
1008	PHD9, PHD11, PHD12	Police Sergeant	N
1012	PHD11	Police Lieutenant	N
1014	PHD12	Police Major	E
1016	PHD13	Deputy Police Chief	E
1020	PHD14	Police Chief	E

GENERAL FUND REVENUE AND EXPENSE SUMMARY							
	2022 ACTUAL	2023 ACTUAL	2024 PROJECTION	2024 BUDGET	2025 BUDGET	2024 vs. 2025 DIFFERENCE	PERCENT CHANGE
Revenues:							
Taxes	\$ 25,455,960	\$ 27,698,444	\$ 28,460,189	\$ 27,340,300	\$ 29,346,000	\$ 2,005,700	7.3%
Service Charges & Fees	651,606	784,740	662,627	653,800	651,000	(2,800)	-0.4%
Fines	8,410	840	100	18,000	18,000	-	0.0%
Licenses & Permits	112,141	140,743	129,504	114,000	115,500	1,500	1.3%
Rents & Concessions	123,621	154,865	119,165	122,400	122,600	200	0.2%
Sales of Surplus Property	19,486	13,304	78,581	16,000	17,100	1,100	6.9%
Interest	(616,249)	746,048	326,910	156,200	160,400	4,200	2.7%
Federal Grants	1,750,599	83,485	58,901	24,000	40,000	16,000	66.7%
State Grants and Aid	641,727	914,611	699,386	697,600	673,400	(24,200)	-3.5%
Local Reimbursement	3,357,705	3,558,653	3,842,332	3,821,000	4,093,000	272,000	7.1%
Other	166,068	721,287	526,461	133,000	32,000	(101,000)	-75.9%
In Lieu of Tax Payments	3,248,836	3,235,350	3,370,844	3,234,700	3,873,000	638,300	19.7%
Total Revenue	\$ 34,919,910	\$ 38,052,370	\$ 38,275,000	\$ 36,331,000	\$ 39,142,000	\$ 2,811,000	7.7%
Expenditures:							
Personnel Services	\$ 20,587,181	\$ 22,495,538	\$ 23,938,274	\$ 25,301,730	\$ 25,565,920	\$ 264,190	1.0%
Supplies	930,393	1,057,791	1,059,659	1,201,560	1,189,140	(12,420)	-1.0%
Maintenance	1,788,630	1,397,549	1,587,477	1,540,800	2,084,200	543,400	35.3%
Services	3,419,137	3,457,620	3,850,293	4,413,900	5,345,170	931,270	21.1%
Sundry	265,624	355,565	297,215	382,250	344,570	(37,680)	-9.9%
Capital	247,881	1,782,559	619,306	1,630,000	1,916,000	286,000	17.5%
Transfers	4,640,867	3,944,184	4,672,441	6,728,760	7,071,000	342,240	5.1%
Total Expenditures	\$ 31,879,713	\$ 34,490,806	\$ 36,024,665	\$ 41,199,000	\$ 43,516,000	\$ 2,317,000	5.6%
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,040,197	\$ 3,561,564	\$ 2,250,335	\$ (4,868,000)	\$ (4,374,000)		
Fund Balance 7/1	\$ 13,625,231	\$ 16,665,428	\$ 20,226,992	\$ 20,226,992	\$ 22,477,327		
Fund Balance 6/30	\$ 16,665,428	\$ 20,226,992	\$ 22,477,327	\$ 15,358,992	\$ 18,103,327		

GAS FUND REVENUE AND EXPENSE SUMMARY							
	2022 ACTUAL	2023 ACTUAL	2024 PROJECTION	2024 BUDGET	2025 BUDGET	2024 vs. 2025 DIFFERENCE	PERCENT CHANGE
Revenues:							
Gas Sales	\$ 20,305,151	\$ 20,331,564	\$ 18,000,000	\$ 22,000,000	\$ 19,000,000	\$ (3,000,000)	-13.6%
Penalties	86,884	86,825	55,000	65,000	55,000	(10,000)	-15.4%
Service / Main Lines	21,060	28,771	12,500	10,000	11,000	1,000	10.0%
Service Charges	9,395	8,605	10,180	9,000	9,000	-	0.0%
Interest	(153,802)	44,174	51,140	55,000	55,000	-	0.0%
Other	(106,981)	4,322,613	166,001	35,000	35,000	-	0.0%
Sale of Surplus Property	5,427	7,773	2,500	5,000	5,000	-	0.0%
PEAK Rebate	737,482	828,496	680,000	650,000	750,000	100,000	15.4%
Total Revenue	\$ 20,906,629	\$ 25,658,821	\$ 18,977,321	\$ 22,829,000	\$ 19,920,000	\$ (2,909,000)	-12.7%
Expenditures:							
Personnel Services	\$ 1,987,309	\$ 1,947,522	\$ 1,939,946	\$ 2,340,050	\$ 2,436,640	\$ 96,590	4.1%
Cost of Natural Gas	16,093,102	15,149,342	13,000,000	16,000,000	14,000,000	(2,000,000)	-12.5%
Supplies	83,653	93,037	106,247	125,010	124,010	(1,000)	-0.8%
Maintenance	347,495	296,639	546,300	643,320	648,620	5,300	0.8%
Services	146,515	266,364	244,435	309,150	313,330	4,180	1.4%
Sundry	2,845,235	3,001,443	2,053,724	2,660,470	2,129,400	(531,070)	-20.0%
Capital	-	806	240,308	280,000	85,000	(195,000)	-69.6%
Transfers	179,898	181,770	181,138	182,000	182,000	-	0.0%
Total Expenditures	\$ 21,683,207	\$ 20,936,923	\$ 18,312,098	\$ 22,540,000	\$ 19,919,000	\$ (2,621,000)	-11.6%
Excess (Deficiency) of Revenues Over Expenditures	\$ (776,578)	\$ 4,721,898	\$ 665,223	\$ 289,000	\$ 1,000		
Fund Balance 7/1	\$ 5,229,075	\$ 4,452,497	\$ 9,174,395	\$ 9,174,395	\$ 9,839,618		
Fund Balance 6/30	\$ 4,452,497	\$ 9,174,395	\$ 9,839,618	\$ 9,463,395	\$ 9,840,618		

PUBLIC WAY IMPROVEMENT FUND REVENUE AND EXPENSE SUMMARY								
	2022 ACTUAL	2023 ACTUAL	2024 PROJECTION	2024 BUDGET	2025 BUDGET	2024 vs. 2025 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Interest	\$ 289	\$ 568	\$ -	\$ -	\$ -	\$ -	N/A	
Municipal Aid	\$ 569,255	\$ 587,970	\$ 605,190	\$ 605,000	\$ 605,000	\$ -	0.0%	
Local Gov't Economic Assist.	\$ 30,212	\$ 59,948	\$ 69,783	\$ 30,000	\$ 30,000	\$ -	0.0%	
Henderson Water Utility	\$ 154,985	\$ 119,546	\$ 120,000	\$ 110,000	\$ 110,000	\$ -	0.0%	
Miscellaneous	\$ 2,002	\$ 10,123	\$ 5,000	\$ 7,000	\$ 7,000	\$ -	0.0%	
Transfer from General	\$ 1,035,000	\$ 1,115,000	\$ 1,257,000	\$ 1,410,000	\$ 1,451,000	\$ 41,000	2.9%	
Total Revenue	\$ 1,791,743	\$ 1,893,155	\$ 2,056,973	\$ 2,162,000	\$ 2,203,000	\$ 41,000	1.9%	
Expenditures:								
Personnel Services	\$ 768,964	\$ 783,427	\$ 829,071	\$ 852,020	\$ 900,960	\$ 48,940	5.7%	
Supplies	\$ 66,168	\$ 62,469	\$ 80,982	\$ 99,580	\$ 96,480	\$ (3,100)	-3.1%	
Maintenance	\$ 1,177,324	\$ 930,960	\$ 1,132,100	\$ 1,189,500	\$ 1,189,500	\$ -	0.0%	
Services	\$ 2,020	\$ 11,157	\$ 3,485	\$ 5,930	\$ 3,270	\$ (2,660)	-44.9%	
Sundry	\$ 19,085	\$ 13,602	\$ 11,621	\$ 14,970	\$ 12,790	\$ (2,180)	-14.6%	
Total Expenditures	\$ 2,033,561	\$ 1,801,615	\$ 2,057,259	\$ 2,162,000	\$ 2,203,000	\$ 41,000	1.9%	
Excess (Deficiency) of Revenues Over Expenditures	\$ (241,818)	\$ 91,540	\$ (286)	\$ -	\$ -	\$ -	-	
Fund Balance 7/1	\$ (272,740)	\$ (514,558)	\$ (423,018)	\$ (423,018)	\$ (423,018)	\$ (423,304)		
Fund Balance 6/30	\$ (514,558)	\$ (423,018)	\$ (423,304)	\$ (423,018)	\$ (423,018)	\$ (423,304)		

SANITATION FUND REVENUE AND EXPENSE SUMMARY								
	2022 ACTUAL	2023 ACTUAL	2024 PROJECTION	2024 BUDGET	2025 BUDGET	2024 vs. 2025 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Collection Fees	\$ 3,079,466	\$ 3,384,837	\$ 3,698,747	\$ 3,201,000	\$ 3,614,000	\$ 413,000	12.9%	
Transfer Station Fees	\$ 1,328,273	\$ 1,431,950	\$ 1,368,350	\$ 1,543,000	\$ 1,376,000	\$ (167,000)	-10.8%	
Recycling Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
Interest	\$ (53,227)	\$ 134,587	\$ 142,924	\$ 21,000	\$ 98,000	\$ 77,000	366.7%	
Sale of Scrap and Equipment	\$ 9,275	\$ 2,242	\$ 2,350	\$ 2,000	\$ 2,000	\$ -	0.0%	
Revenue from County	\$ 117,120	\$ 120,048	\$ 123,105	\$ 123,000	\$ 126,000	\$ 3,000	2.4%	
Other	\$ 9,400	\$ 16,327	\$ 12,050	\$ 8,000	\$ 10,000	\$ 2,000	25.0%	
Total Revenue	\$ 4,490,307	\$ 5,089,991	\$ 5,347,526	\$ 4,898,000	\$ 5,226,000	\$ 328,000	6.7%	
Expenditures:								
Personnel Services	\$ 975,227	\$ 900,478	\$ 966,631	\$ 1,140,080	\$ 1,196,180	\$ 56,100	4.9%	
Supplies	\$ 62,687	\$ 91,414	\$ 99,972	\$ 116,850	\$ 117,460	\$ 610	0.5%	
Maintenance	\$ 72,913	\$ 147,553	\$ 88,270	\$ 106,190	\$ 106,180	\$ (10)	0.0%	
Services	\$ 2,729,456	\$ 2,965,272	\$ 3,233,044	\$ 3,019,150	\$ 3,946,170	\$ 927,020	30.7%	
Sundry	\$ 500,536	\$ 381,038	\$ 31,285	\$ 31,730	\$ 34,010	\$ 2,280	7.2%	
Capital	\$ -	\$ -	\$ 1,218,341	\$ 1,239,000	\$ -	\$ (1,239,000)	-100.0%	
Transfers	\$ 97,855	\$ 98,873	\$ 98,530	\$ 99,000	\$ 99,000	\$ -	0.0%	
Total Expenditures	\$ 4,438,674	\$ 4,584,628	\$ 5,736,073	\$ 5,752,000	\$ 5,499,000	\$ (253,000)	-4.4%	
Excess (Deficiency) of Revenues Over Expenditures	\$ 51,633	\$ 505,363	\$ (388,547)	\$ (854,000)	\$ (273,000)	\$ -	-	
Fund Balance 7/1	\$ (1,357,576)	\$ (1,305,943)	\$ (800,580)	\$ (800,580)	\$ (1,189,127)	\$ -		
Fund Balance 6/30	\$ (1,305,943)	\$ (800,580)	\$ (1,189,127)	\$ (1,654,580)	\$ (1,462,127)	\$ -		

HART FUND REVENUE AND EXPENSE SUMMARY									
	2022 ACTUAL	2023 ACTUAL	2024 PROJECTION	2024 BUDGET	2025 BUDGET	2024 vs. 2025 DIFFERENCE	PERCENT CHANGE		
Revenues:									
Bus Fares	\$ 17,875	\$ 20,429	\$ 22,000	\$ 19,000	\$ 21,000	\$ 2,000	10.5%		
FTA Grant	877,948	1,189,727	815,940	1,172,600	1,298,600	126,000	10.7%		
State Grant	-	88,833	52,120	88,000	104,000	16,000	18.2%		
Local Share (General Fund)	-	21,000	443,600	556,000	608,000	52,000	9.4%		
Interest	1,306	1,345	1,600	-	-	-	N/A		
Other	12,933	4,036	5,580	4,400	4,400	-	0.0%		
Total Revenue	\$ 910,062	\$ 1,325,370	\$ 1,340,840	\$ 1,840,000	\$ 2,036,000	\$ 196,000	10.7%		
Expenditures:									
Personnel Services	\$ 907,965	\$ 907,032	\$ 895,737	\$ 1,157,020	\$ 1,186,200	\$ 29,180	2.5%		
Supplies	96,593	89,804	111,046	91,130	150,340	59,210	65.0%		
Maintenance	47,316	32,293	48,860	60,500	59,500	(1,000)	-1.7%		
Services	175,211	194,493	212,637	217,380	237,720	20,340	9.4%		
Sundry	36,387	37,497	25,900	33,970	27,240	(6,730)	-19.8%		
Capital	51,102	-	30,000	280,000	375,000	95,000	33.9%		
Total Expenditures	\$ 1,314,574	\$ 1,261,119	\$ 1,324,180	\$ 1,840,000	\$ 2,036,000	\$ 196,000	10.7%		
Excess (Deficiency) of Revenues Over Expenditures	\$ (404,512)	\$ 64,251	\$ 16,660	\$ -	\$ -	\$ -	-		
Fund Balance 7/1	\$ 633,009	\$ 228,497	\$ 292,748	\$ 292,748	\$ 309,408				
Fund Balance 6/30	\$ 228,497	\$ 292,748	\$ 309,408	\$ 292,748	\$ 309,408				

EMERGENCY COMMUNICATIONS FUND REVENUE AND EXPENSE SUMMARY									
	2022 ACTUAL	2023 ACTUAL	2024 PROJECTION	2024 BUDGET	2025 BUDGET	2024 vs. 2025 DIFFERENCE	PERCENT CHANGE		
Revenues:									
911 Telephone Revenue	\$ 653,565	\$ 671,033	\$ 653,406	\$ 651,500	\$ 653,500	\$ 2,000	0.3%		
911 Wireless Revenue	309,567	296,444	298,569	298,500	298,500	-	0.0%		
Transfer from General	428,000	657,000	646,000	676,000	879,000	203,000	30.0%		
Revenue from County	161,312	193,876	214,592	225,000	293,000	68,000	30.2%		
Other	-	128	-	-	-	-	N/A		
Interest	298	773	443	-	-	-	N/A		
Total Revenue	\$ 1,557,458	\$ 1,819,254	\$ 1,813,010	\$ 1,851,000	\$ 2,432,000	\$ 581,000	31.4%		
Expenditures:									
Personnel Services	\$ 1,105,733	\$ 1,192,738	\$ 1,351,174	\$ 1,357,170	\$ 1,432,600	\$ 75,430	5.6%		
Supplies	14,106	15,560	14,730	15,240	14,700	(540)	-3.5%		
Maintenance	421,259	324,022	389,100	414,010	416,880	2,870	0.7%		
Services	67,579	77,359	58,006	64,580	66,820	2,240	3.5%		
Capital	4,716	134,074	-	-	501,000	501,000	N/A		
Total Expenditures	\$ 1,613,393	\$ 1,743,753	\$ 1,813,010	\$ 1,851,000	\$ 2,432,000	\$ 581,000	31.4%		
Excess (Deficiency) of Revenues Over Expenditures	\$ (55,935)	\$ 75,501	\$ -	\$ -	\$ -	\$ -	-		
Fund Balance 7/1	\$ 46,825	\$ (9,110)	\$ 66,391	\$ 66,391	\$ 66,391				
Fund Balance 6/30	\$ (9,110)	\$ 66,391	\$ 66,391	\$ 66,391	\$ 66,391				

CIVIL SERVICE PENSION FUND REVENUE AND EXPENSE SUMMARY								
	2022 ACTUAL	2023 ACTUAL	2024 PROJECTION	2024 BUDGET	2025 BUDGET	2024 vs. 2025 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Interest (Net of Trustee Fees)	\$ 6	\$ 26	\$ 14	\$ -	\$ -	\$ -	N/A	
Employee Contributions	2,509	2,670	3,064	3,000	3,000	-	0.0%	
Employer Match	2,509	2,670	3,064	3,000	3,000	-	0.0%	
Transfer from General	69,000	69,000	67,000	79,000	74,000	(5,000)	-6.3%	
Total Revenues	\$ 74,097	\$ 74,366	\$ 73,142	\$ 85,000	\$ 80,000	\$ (5,000)	-5.9%	
Expenditures:								
Pension Benefits	\$ 69,966	\$ 63,288	\$ 65,935	\$ 69,000	\$ 68,800	\$ (200)	-0.3%	
Health Benefits	6,610	5,502	6,060	11,700	10,900	(800)	-6.8%	
Other	100	3,393	-	4,300	300	(4,000)	-93.0%	
Total Expenditures	\$ 76,676	\$ 72,183	\$ 71,995	\$ 85,000	\$ 80,000	\$ (5,000)	-5.9%	
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,579)	\$ 2,183	\$ 1,147	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ 870	\$ (1,709)	\$ 474	\$ 474	\$ 474	\$ 1,621		
Fund Balance 6/30	\$ (1,709)	\$ 474	\$ 1,621	\$ 474	\$ 474	\$ 1,621		

POLICE & FIRE PENSION FUND REVENUE AND EXPENSE SUMMARY								
	2022 ACTUAL	2023 ACTUAL	2024 PROJECTION	2024 BUDGET	2025 BUDGET	2024 vs. 2025 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Interest (Net of Trustee Fees)	\$ 8	\$ 33	\$ 11	\$ -	\$ -	\$ -	N/A	
Transfer from General	304,000	308,000	319,000	327,000	342,000	15,000	4.6%	
Total Revenues	\$ 304,038	\$ 308,033	\$ 319,011	\$ 327,000	\$ 342,000	\$ 15,000	4.6%	
Expenditures:								
Pension Benefits	\$ 275,732	\$ 278,204	\$ 289,550	\$ 278,200	\$ 299,000	\$ 20,800	7.5%	
Other	100	3,816	-	5,500	500	(5,000)	-90.9%	
Health Insurance Benefits	28,101	24,670	26,804	43,300	42,500	(800)	-1.8%	
Total Expenditures	\$ 303,933	\$ 306,690	\$ 316,354	\$ 327,000	\$ 342,000	\$ 15,000	4.6%	
Excess (Deficiency) of Revenues Over Expenditures	\$ 105	\$ 1,343	\$ 2,657	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ (4,766)	\$ (4,661)	\$ (3,318)	\$ (3,318)	\$ (661)	\$ (661)		
Fund Balance 6/30	\$ (4,661)	\$ (3,318)	\$ (661)	\$ (3,318)	\$ (661)	\$ (661)		

HEALTH INSURANCE FUND REVENUE AND EXPENSE SUMMARY								
	2022 ACTUAL	2023 ACTUAL	2024 PROJECTION	2024 BUDGET	2025 BUDGET	2024 vs. 2025 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Interest	\$ 2,775	\$ 17,438	\$ 2,193	\$ 2,120	\$ 2,610	\$ 490	23.1%	
Employee Contributions	\$ 426,735	\$ 521,895	\$ 536,958	\$ 537,000	\$ 533,000	(\$4,000)	-0.7%	
Premiums - Sports Complex	-	-	-	\$ 20,090	\$ 20,090	-	N/A	
Premiums - Water	\$ 1,357,370	\$ 1,334,055	\$ 1,316,440	\$ 1,763,320	\$ 1,747,660	(\$15,660)	-0.9%	
Premiums - Power & Light	\$ 804,565	\$ 849,130	\$ 906,952	\$ 1,013,400	\$ 1,004,400	(\$9,000)	-0.9%	
Premiums - 911	\$ 225,620	\$ 224,930	\$ 236,555	\$ 324,290	\$ 321,410	(\$2,880)	-0.9%	
Premiums - DSC	\$ 246,360	\$ 249,613	\$ 253,150	\$ 314,160	\$ 311,370	(\$2,790)	-0.9%	
Premiums - General Fund	\$ 3,055,487	\$ 3,709,449	\$ 3,658,393	\$ 4,673,540	\$ 4,642,100	(\$31,440)	-0.7%	
Premiums - Gas Fund	\$ 385,908	\$ 426,358	\$ 367,728	\$ 506,710	\$ 502,210	(\$4,500)	-0.9%	
Premiums - HART	\$ 204,508	\$ 182,915	\$ 166,367	\$ 263,490	\$ 261,150	(\$2,340)	-0.9%	
Premiums - PWI	\$ 187,050	\$ 187,118	\$ 222,213	\$ 217,890	\$ 215,950	(\$1,940)	-0.9%	
Premiums - Cemetery Fund	\$ 69,293	\$ 59,860	\$ 68,292	\$ 81,080	\$ 80,360	(\$720)	-0.9%	
Total Revenue	\$ 6,965,671	\$ 7,762,761	\$ 7,735,241	\$ 9,697,000	\$ 9,642,310	\$ (54,690)	-0.6%	
Expenditures:								
Administration Expense	\$ 1,061,288	\$ 961,394	\$ 1,032,220	\$ 1,300,000	\$ 1,000,000	\$ (300,000)	-23.1%	
Health Clinic	\$ 205,502	\$ 244,089	\$ 209,399	\$ 236,000	\$ 240,000	\$ 4,000	1.7%	
Insurance Benefits	\$ 5,288,792	\$ 6,783,297	\$ 5,608,516	\$ 7,720,000	\$ 7,330,000	\$ (390,000)	-5.1%	
Total Expenditures	\$ 6,555,582	\$ 7,988,780	\$ 6,850,135	\$ 9,256,000	\$ 8,570,000	\$ (686,000)	-7.4%	
Excess (Deficiency) of Revenues Over Expenditures	\$ 410,089	\$ (226,019)	\$ 885,106	\$ 441,000	\$ 1,072,310			
Fund Balance 7/1	\$ 21,571	\$ 431,660	\$ 205,641	\$ 205,641	\$ 1,090,747			
Fund Balance 6/30	\$ 431,660	\$ 205,641	\$ 1,090,747	\$ 646,641	\$ 2,163,057			

HEALTH REIMBURSEMENT ARRANGEMENT REVENUE AND EXPENSE SUMMARY								
	2022 ACTUAL	2023 ACTUAL	2024 PROJECTION	2024 BUDGET	2025 BUDGET	2024 vs. 2025 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Interest	\$ 207	\$ 642	\$ 471	\$ -	\$ -	\$ -	N/A	
Transfers	\$ 270,000	\$ 200,000	\$ 165,000	\$ 250,000	\$ 180,000	\$ (70,000)	-28.0%	
Total Revenue	\$ 270,207	\$ 200,642	\$ 165,471	\$ 250,000	\$ 180,000	\$ (70,000)	-28.0%	
Expenditures:								
Sundry Charges Total	\$ 261,842	\$ 202,149	\$ 164,456	\$ 250,000	\$ 180,000	\$ (70,000)	-28.0%	
Total Expenditures	\$ 261,842	\$ 202,149	\$ 164,456	\$ 250,000	\$ 180,000	\$ (70,000)	-28.0%	
Excess (Deficiency) of Revenues Over Expenditures	\$ 8,365	\$ (1,507)	\$ 1,015	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ 19,093	\$ 27,458	\$ 25,951	\$ 25,951	\$ 26,966			
Fund Balance 6/30	\$ 27,458	\$ 25,951	\$ 26,966	\$ 25,951	\$ 26,966			

TOURISM COMMISSION REVENUE AND EXPENSE SUMMARY								
	2022 ACTUAL	2023 ACTUAL	2024 PROJECTION	2024 BUDGET	2025 BUDGET	2024 vs. 2025 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Interest Taxes	\$ 15 \$ 193,893	\$ 53 \$ 261,766	\$ 61 \$ 345,000	\$ - \$ 230,000	\$ - \$ 350,000	\$ - \$ 120,000	N/A 52.2%	
Total Revenue	\$ 193,908	\$ 261,819	\$ 345,061	\$ 230,000	\$ 350,000	\$ 120,000	52.2%	
Expenditures:								
Transfers	\$ 193,908	\$ 229,378	\$ 345,061	\$ 230,000	\$ 350,000	\$ 120,000	52.2%	
Total Expenditures	\$ 193,908	\$ 229,378	\$ 345,061	\$ 230,000	\$ 350,000	\$ 120,000	52.2%	
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ 32,441	\$ -	\$ -	\$ -	\$ -	-	
Fund Balance 7/1	\$ 1	\$ 1	\$ 32,442	\$ 32,442	\$ 32,442	\$ 32,442		
Fund Balance 6/30	\$ 1	\$ 32,442	\$ 32,442	\$ 32,442	\$ 32,442	\$ 32,442		

COMMUNITY DEVELOPMENT BLOCK GRANT FUND REVENUE AND EXPENSE SUMMARY								
	2022 ACTUAL	2023 ACTUAL	2024 PROJECTION	2024 BUDGET	2025 BUDGET	2024 vs. 2025 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Comm. Develop. Block Grant	\$ 347,556	\$ 217,200	\$ 215,936	\$ 784,000	\$ 823,000	\$ 39,000	5.0%	
Total Revenue	\$ 347,556	\$ 217,200	\$ 215,936	\$ 784,000	\$ 823,000	\$ 39,000	5.0%	
Expenditures:								
Acquisition	\$ 2,602	\$ 2,316	\$ -	\$ 3,000	\$ 3,000	\$ -	0.0%	
Rehabilitation	\$ 235,521	\$ 98,506	\$ 11,853	\$ 366,996	\$ 611,500	\$ 244,504	66.6%	
Administration	\$ 51,187	\$ 50,567	\$ 50,047	\$ 51,187	\$ 50,000	\$ (1,187)	-2.3%	
Public Facilities	\$ -	\$ 22,212	\$ 115,000	\$ 110,957	\$ 115,000	\$ 4,043	3.6%	
Public Services	\$ 58,246	\$ 43,599	\$ 39,036	\$ 251,860	\$ 43,500	\$ (208,360)	-82.7%	
Total Expenditures	\$ 347,556	\$ 217,200	\$ 215,936	\$ 784,000	\$ 823,000	\$ 39,000	5.0%	
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Fund Balance 7/1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Fund Balance 6/30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	

POLICE INVESTIGATION FUND REVENUE AND EXPENSE SUMMARY								
	2022 ACTUAL	2023 ACTUAL	2024 PROJECTION	2024 BUDGET	2025 BUDGET	2024 vs. 2025 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Sale of Equipment	\$ 4,002	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
Interest	\$ 965	\$ 3,701	\$ 4,010	\$ -	\$ -	\$ -	N/A	
Investigation Income	\$ 3,578	\$ 47,950	\$ 10,368	\$ 93,000	\$ 93,000	\$ -	0.0%	
Total Revenue	\$ 11,372	\$ 60,605	\$ 14,854	\$ 93,000	\$ 93,000	\$ -	0.0%	
Expenditures:								
Supplies	\$ 15,535	\$ 18,184	\$ 16,119	\$ 20,000	\$ 20,000	\$ -	0.0%	
Special Services	\$ 11,194	\$ 2,500	\$ 10,000	\$ 73,000	\$ 73,000	\$ -	0.0%	
Capital	\$ -	\$ 38,600	\$ -	\$ -	\$ -	\$ -	N/A	
Total Expenditures	\$ 26,729	\$ 20,684	\$ 64,719	\$ 93,000	\$ 93,000	\$ -	0.0%	
Excess (Deficiency) of Revenues Over Expenditures	\$ (15,357)	\$ 39,921	\$ (49,865)	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ 80,577	\$ 65,220	\$ 105,141	\$ 105,141	\$ 55,276			
Fund Balance 6/30	\$ 65,220	\$ 105,141	\$ 55,276	\$ 105,141	\$ 55,276			

CEMETERY FUND REVENUE AND EXPENSE SUMMARY								
	2022 ACTUAL	2023 ACTUAL	2024 PROJECTION	2024 BUDGET	2025 BUDGET	2024 vs. 2025 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Sales	\$ 315,386	\$ 316,161	\$ 286,500	\$ 296,600	\$ 292,000	\$ (4,600)	-1.6%	
Taxable Sales	\$ 1,436	\$ 477	\$ 800	\$ 1,400	\$ 1,000	\$ (400)	-28.6%	
Interest	\$ 161	\$ 200	\$ 160	\$ -	\$ -	\$ -	N/A	
Transfer from General	\$ 164,000	\$ 182,000	\$ 276,000	\$ 320,000	\$ 311,000	\$ (9,000)	-2.8%	
Total Revenues	\$ 480,983	\$ 498,838	\$ 563,460	\$ 618,000	\$ 604,000	\$ (14,000)	-2.3%	
Expenditures:								
Personnel Services	\$ 264,166	\$ 259,177	\$ 278,970	\$ 322,450	\$ 335,950	\$ 13,500	4.2%	
Supplies	\$ 13,071	\$ 13,658	\$ 13,573	\$ 17,820	\$ 18,585	\$ 765	4.3%	
Maintenance	\$ 26,533	\$ 26,016	\$ 24,000	\$ 25,680	\$ 30,500	\$ 4,820	18.8%	
Services	\$ 165,110	\$ 190,317	\$ 210,050	\$ 214,200	\$ 213,305	\$ (895)	-0.4%	
Sundry	\$ 5,314	\$ 7,438	\$ 5,143	\$ 5,850	\$ 5,660	\$ (190)	-3.2%	
Total Expenditures	\$ 474,194	\$ 496,606	\$ 562,736	\$ 618,000	\$ 604,000	\$ (14,000)	-2.3%	
Excess (Deficiency) of Revenues Over Expenditures	\$ 6,789	\$ 2,232	\$ 724	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ (8,333)	\$ (1,544)	\$ 688	\$ 688	\$ 1,412			
Fund Balance 6/30	\$ (1,544)	\$ 688	\$ 1,412	\$ 688	\$ 1,412			

BOND FUND REVENUE AND EXPENSE SUMMARY								
	2022 ACTUAL	2023 ACTUAL	2024 PROJECTION	2024 BUDGET	2025 BUDGET	2024 vs. 2025 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Interest	\$ 1,542	\$ 4,612	\$ 4,293	\$ -	\$ 300	\$ 300	N/A	
HMPL Contribution	\$ 167,572	\$ 594,583	\$ 1,302,850	\$ 1,302,900	\$ 1,226,900	\$ (76,000)	-5.8%	
Tax Revenue	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
HWU Contribution	\$ 755,962	\$ 1,250,816	\$ 1,011,789	\$ 1,012,600	\$ 932,800	\$ (79,800)	-7.9%	
Transfer from General	\$ 2,513,000	\$ 1,066,000	\$ 1,428,000	\$ 1,431,000	\$ 2,146,000	\$ 715,000	50.0%	
Transfer from Gas	\$ 179,898	\$ 181,770	\$ 181,138	\$ 182,000	\$ 182,000	\$ -	0.0%	
Transfer from Sanitation	\$ 97,855	\$ 98,873	\$ 98,530	\$ 99,000	\$ 99,000	\$ -	0.0%	
Transfer from Construction	\$ 8,537,922	\$ 3,377,500	\$ 4,672,500	\$ 4,672,500	\$ 4,840,000	\$ 167,500	3.6%	
Total Revenue	\$ 12,253,752	\$ 6,574,154	\$ 8,699,100	\$ 8,700,000	\$ 9,427,000	\$ 727,000	8.4%	
Expenditures:								
Interest	\$ 1,329,557	\$ 2,243,794	\$ 3,058,457	\$ 3,060,000	\$ 3,181,700	\$ 121,700	4.0%	
Bonds	\$ 10,925,000	\$ 4,330,000	\$ 5,640,000	\$ 5,640,000	\$ 6,245,300	\$ 605,300	10.7%	
Total Expenditures	\$ 12,254,557	\$ 6,573,794	\$ 8,698,457	\$ 8,700,000	\$ 9,427,000	\$ 727,000	8.4%	
Excess (Deficiency) of Revenues Over Expenditures	\$ (805)	\$ 360	\$ 643	\$ -	\$ -	\$ -		
Fund Balance 7/1	\$ 982	\$ 177	\$ 537	\$ 537	\$ 1,180	\$ 1,180		
Fund Balance 6/30	\$ 177	\$ 537	\$ 1,180	\$ 537	\$ 1,180	\$ 1,180		

CONSTRUCTION FUND REVENUE AND EXPENSE SUMMARY								
	2022 ACTUAL	2023 ACTUAL	2024 PROJECTION	2024 BUDGET	2025 BUDGET	2024 vs. 2025 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Interest	\$ 119,663	\$ 679,776	\$ 950,000	\$ -	\$ -	\$ -	N/A	
Federal Grant	\$ 2,539,526	\$ 3,345,444	\$ 960,000	\$ 3,236,000	\$ 3,524,000	\$ 288,000	8.9%	
State Grant	\$ -	\$ 972,034	\$ -	\$ -	\$ -	\$ -	N/A	
County Contribution	\$ -	\$ 1,000,000	\$ 1,054,000	\$ -	\$ -	\$ -	N/A	
HWU Contribution	\$ 5,000,000	\$ 1,229,977	\$ 800,000	\$ 682,000	\$ -	\$ (682,000)	-100.0%	
Bond or Loan Proceeds	\$ 23,537,344	\$ 30,105,000	\$ 14,215,693	\$ 21,437,000	\$ 10,483,000	\$ (10,954,000)	-51.1%	
Transfers from General	\$ -	\$ 529,000	\$ 240,000	\$ 1,869,000	\$ 1,212,000	\$ (657,000)	-35.2%	
Total Revenue	\$ 31,196,533	\$ 37,861,231	\$ 18,219,693	\$ 27,224,000	\$ 15,219,000	\$ (12,005,000)	-44.1%	
Expenditures:								
Bond Issuance Costs	\$ 297,854	\$ 531,664	\$ 253,845	\$ 245,000	\$ 300,000	\$ 55,000	22.4%	
Maintenance	\$ 2,709	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
Sundry	\$ 1,402,402	\$ 4,135,436	\$ -	\$ -	\$ -	\$ -	N/A	
Street	\$ 255,559	\$ 3,069,824	\$ 1,200,000	\$ 4,307,500	\$ 4,536,000	\$ 228,500	5.3%	
Land Acquisition	\$ 4,975,572	\$ -	\$ 1,421,661	\$ 1,365,000	\$ -	\$ (1,365,000)	-100.0%	
Sports Complex	\$ 245,669	\$ 3,167,460	\$ 11,551,600	\$ 13,147,000	\$ 1,020,000	\$ (12,127,000)	-92.2%	
Other Buildings	\$ 7,242	\$ 337,855	\$ 590,600	\$ 3,387,000	\$ 9,363,000	\$ 5,976,000	176.4%	
Riverfront Improvements	\$ 128,408	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
Transfer to General Fund	\$ 105,134	\$ 587,228	\$ 328,390	\$ 100,000	\$ -	\$ (100,000)	-100.0%	
Transfer to Bond Fund	\$ 8,537,922	\$ 3,377,500	\$ 4,672,500	\$ 4,672,500	\$ 4,840,000	\$ 167,500	3.6%	
Total Expenditures	\$ 15,958,471	\$ 15,206,967	\$ 20,018,596	\$ 27,224,000	\$ 20,059,000	\$ (7,165,000)	-26.3%	
Excess (Deficiency) of Revenues Over Expenditures	\$ 15,238,062	\$ 22,654,264	\$ (1,798,903)	\$ -	\$ (4,840,000)	\$ -		
Fund Balance 7/1	\$ 37,894,659	\$ 53,132,721	\$ 75,786,985	\$ 75,786,985	\$ 73,988,082	\$ 1,000,000		
Fund Balance 6/30	\$ 53,132,721	\$ 75,786,985	\$ 73,988,082	\$ 75,786,985	\$ 69,148,082	\$ 1,000,000		

SPORTS COMPLEX FUND REVENUE AND EXPENSE SUMMARY								
	2022 ACTUAL	2023 ACTUAL	2024 PROJECTION	2024 BUDGET	2025 BUDGET	2024 vs. 2025 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
Expenditures:								
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ 132,950	\$ 132,950	N/A	
Supplies	-	-	-	-	36,050	36,050	N/A	
Maintenance	-	-	-	-	21,000	21,000	N/A	
Services	-	-	-	-	179,000	179,000	N/A	
Sundry	-	-	-	-	15,000	15,000	N/A	
Capital	-	-	-	-	105,000	105,000	N/A	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 489,000	\$ 489,000	N/A	
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ (489,000)			
Fund Balance 7/1	\$ -	\$ -	\$ -	\$ -	\$ -			
Fund Balance 6/30	\$ -	\$ -	\$ -	\$ -	\$ (489,000)			

ALL FUNDS REVENUE AND EXPENSE SUMMARY								
	2022 ACTUAL	2023 ACTUAL	2024 PROJECTION	2024 BUDGET	2025 BUDGET	2024 vs. 2025 DIFFERENCE	PERCENT CHANGE	
Revenues:								
Taxes	\$ 25,649,885	\$ 27,960,210	\$ 28,805,189	\$ 27,570,300	\$ 29,696,000	\$ 2,125,700	7.7%	
Gas Sales	20,305,151	20,331,564	18,000,000	22,000,000	19,000,000	(3,000,000)	-13.6%	
Service Charges & Fees	6,049,747	6,598,038	6,713,879	6,375,800	6,623,000	247,200	3.9%	
Fines	8,410	840	100	18,000	18,000	-	0.0%	
Licenses & Permits	112,141	140,743	129,504	114,000	115,500	1,500	1.3%	
Rents & Concessions	123,621	154,865	119,165	122,400	122,600	200	0.2%	
Interest	(696,043)	1,633,976	1,484,230	234,320	316,310	81,990	35.0%	
Federal Grants	5,518,456	4,844,810	2,051,253	5,216,600	5,685,600	469,000	9.0%	
State Grants	1,245,910	2,623,396	1,426,479	1,420,600	1,720,400	299,800	21.1%	
Local Reimbursement	3,791,122	4,992,123	5,354,029	4,279,000	4,622,000	343,000	8.0%	
Bond or Loan Proceeds	23,537,344	30,105,000	14,215,693	21,437,000	10,483,000	(10,954,000)	-51.1%	
Other	6,719,263	8,163,725	3,186,777	2,551,400	1,853,500	(697,900)	-27.4%	
Transfers	21,058,370	16,873,970	19,304,497	23,344,880	23,590,400	245,520	1.1%	
In Lieu of Tax Payments	3,248,836	3,235,350	3,370,844	3,234,700	3,873,000	638,300	19.7%	
Total Revenue	\$ 116,672,213	\$ 127,658,610	\$ 104,161,638	\$ 117,919,000	\$ 107,719,310	\$ (10,199,690)	-8.6%	
Expenditures:								
Personnel Services	\$ 26,596,545	\$ 28,485,912	\$ 30,199,803	\$ 32,470,520	\$ 33,187,400	\$ 716,880	2.2%	
Pension Payments	380,409	371,664	388,349	402,200	421,200	19,000	4.7%	
Insurance Benefits	5,550,634	6,985,446	5,772,972	7,970,000	7,510,000	(460,000)	-5.8%	
Cost of Natural Gas	16,093,102	15,149,342	13,000,000	16,000,000	14,000,000	(2,000,000)	-12.5%	
Bond Payments	12,254,557	6,573,794	8,698,457	8,700,000	9,427,000	727,000	8.4%	
Supplies	1,282,206	1,441,917	1,502,328	1,687,190	1,766,765	79,575	4.7%	
Maintenance	3,884,179	3,155,032	3,816,107	3,980,000	4,556,380	576,380	14.5%	
Services	7,983,212	8,377,774	9,063,569	9,863,090	11,618,585	1,755,495	17.8%	
Sundry	5,719,993	8,680,883	2,894,669	4,158,240	3,691,670	(466,570)	-11.2%	
Capital	5,916,149	8,492,578	16,941,416	25,667,500	17,901,000	(7,766,500)	-30.3%	
Transfers	13,755,584	8,418,933	10,298,060	12,012,260	12,542,000	529,740	4.4%	
Total Expenditures	\$ 99,416,570	\$ 96,133,275	\$ 102,575,730	\$ 122,911,000	\$ 116,622,000	\$ (6,289,000)	-5.1%	
Excess (Deficiency) of Revenues Over Expenditures	\$ 17,257,656	\$ 31,525,335	\$ 1,585,909	\$ (4,992,000)	\$ (8,902,690)			
Fund Balance 7/1	\$ 55,908,478	\$ 73,166,134	\$ 104,691,469	\$ 104,691,469	\$ 106,277,378			
Fund Balance 6/30	\$ 73,166,134	\$ 104,691,469	\$ 106,277,378	\$ 99,699,469	\$ 97,374,688			

CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Amended Budget	2025 Proposed Budget	% Change
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Fund 10 - General Fund

31 Taxes

3100	Current Property Tax	\$ 7,194,234	\$ 7,456,725	\$ 7,772,000	\$ 7,592,000	\$ 8,070,000	6.3%
3101	Vehicle Property Tax	866,696	961,199	964,909	900,000	930,000	3.3%
3104	Omitted Tangible Tax	53,532	40,019	15,756	38,000	30,000	-21.1%
3105	Delinquent Property Tax	142,638	181,351	181,650	143,000	168,000	17.5%
3115	Franchise Tax	619,744	663,111	675,000	658,000	675,000	2.6%
3121	Bank Deposits	208,971	213,437	225,116	214,000	220,000	2.8%
3125	Insurance Tax	6,659,813	6,754,501	7,030,000	6,860,000	7,130,000	3.9%
3130	Net Profits Tax	1,957,760	2,348,572	1,800,960	2,148,000	2,035,000	-5.3%
3135	Payroll Tax	7,783,068	9,105,527	9,820,704	8,820,300	10,115,000	14.7%
3136	1% Rebate Program	(30,496)	(25,998)	(25,906)	(33,000)	(27,000)	N/A
3150	In Lieu of Tax - Housing	54,112	40,626	38,000	40,000	38,000	-5.0%
3151	In Lieu of Tax - Electric	1,244,724	1,244,724	1,580,481	1,244,700	1,819,000	46.1%
3152	In Lieu of Tax - Gas	1,400,000	1,400,000	960,000	1,400,000	960,000	-31.4%
3153	In Lieu of Tax - Water	550,000	550,000	792,363	550,000	1,056,000	92.0%
Tax Total		28,704,796	30,933,794	31,831,033	30,575,000	33,219,000	8.6%

32 Service Fees

3221	Service Charges	531,588	643,504	570,500	546,000	550,000	0.7%
3225	Check Collection Fee	3,175	3,425	3,100	3,300	3,250	-1.5%
3231	Warrant Service Fee	29,684	28,121	19,500	23,400	23,400	0.0%
3235	Appeal Board Fees	1,900	2,100	1,725	1,600	1,700	6.3%
3240	Swimming Pool Fees	32,685	21,364	22,942	24,000	23,500	-2.1%
3265	False Alarm Services	5,700	9,500	5,500	6,500	6,000	-7.7%
3274	Law Enforcement	33,015	27,775	27,860	26,000	27,500	5.8%
3280	Service Chg.-nuisance	12,684	47,251	10,222	23,000	15,650	-32.0%
3325	Criminal Littering Fines	1,175	1,700	1,278	-	-	N/A
Service Fees Total		651,606	784,740	662,627	653,800	651,000	-0.4%

33 Fines & Forfeitures

3305	Parking Fines	8,410	840	100	18,000	18,000	0.0%
Fines & Forfeitures Total		8,410	840	100	18,000	18,000	0.0%

34 License & Permits

3138	Contractor Registration	25,438	46,218	49,850	25,000	28,000	12.0%
3405	Liquor & Beer License	28,015	31,154	32,695	29,000	29,500	1.7%
3410	Building Permits	47,618	44,751	33,354	46,000	44,000	-4.3%
3425	Boat Launch Permits	9,810	10,320	9,605	10,000	10,000	0.0%
3430	Fireworks Permits	-	8,000	4,000	4,000	4,000	0.0%
3435	Resident Parking Permit	1,260	300	-	-	-	N/A
License & Permits Total		112,141	140,743	129,504	114,000	115,500	1.3%

CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Amended Budget	2025 Proposed Budget	% Change
Fund 10 - General Fund - (continued)							
35 Rents							
3510	Rent-Other	\$ 30,695	\$ 43,087	\$ 28,183	\$ 31,500	\$ 31,500	0.0%
3516	Concessions - Pool	11,987	11,852	11,920	10,000	10,200	2.0%
3520	Rent-Municipal Lands	80,939	99,926	79,062	80,900	80,900	0.0%
Rents Total		123,621	154,865	119,165	122,400	122,600	0.2%
36 Sale of Property							
3615	Photostatic Copy Fees	10,128	9,111	8,880	10,000	9,100	-9.0%
3620	Sale of Land	-	-	35,918	-	-	N/A
3622	Sale of Equipment	2,143	49	-	2,000	2,000	0.0%
3623	Sale of Vehicles	7,215	4,144	33,783	4,000	6,000	50.0%
Sale of Property Total		19,486	13,304	78,581	16,000	17,100	6.9%
37 Other Revenue							
3700	Interest Income	(616,249)	746,048	326,910	156,200	160,400	2.7%
3710	Govt Service Chg-Water	729,000	797,008	882,000	882,000	946,000	7.3%
3715	Govt Service Chg-Elect	740,000	817,000	916,000	916,000	1,001,000	9.3%
3719	Govt Service Chg-HART	135,000	153,000	162,000	162,000	182,000	12.3%
3720	Govt Service Chg-Gas	1,015,000	1,049,000	1,121,000	1,121,000	1,186,000	5.8%
3721	Govt Service Chg-DSC	267,000	292,000	312,000	312,000	343,000	9.9%
3730	Insurance Recovery	19,543	119,531	20,499	20,000	20,000	0.0%
3753	Federal Grant	1,750,599	83,485	58,901	24,000	40,000	66.7%
3754	State Grant	43,774	235,161	47,115	13,500	13,500	0.0%
3761	KLEPPF	262,321	312,391	300,258	339,200	327,200	-3.5%
3762	FIP	335,632	367,059	352,013	344,900	332,700	-3.5%
3774	Donations	26,200	5,020	172,882	5,000	5,000	0.0%
3799	Unclassified	15,190	9,508	4,690	8,000	7,000	-12.5%
3830	Reimbursable Services	471,705	450,645	449,332	428,000	435,000	1.6%
Other Revenue Total		5,194,715	5,436,856	5,125,600	4,731,800	4,998,800	5.6%
38 Transfers							
3860	Transfer from Constr.	105,135	587,228	328,390	100,000	-	-100.0%
Transfers Total		105,135	587,228	328,390	100,000	-	-100.0%
GENERAL FUND REVENUE TOTAL							
		\$ 34,919,910	\$ 38,052,370	\$ 38,275,000	\$ 36,331,000	\$ 39,142,000	7.7%

CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Amended Budget	2025 Proposed Budget	% Change
Fund 20 - Gas Fund							
32 Service Fees							
3221 Service Charges		\$ 9,395	\$ 8,605	\$ 10,180	\$ 9,000	\$ 9,000	0.0%
Service Fees Total		9,395	8,605	10,180	9,000	9,000	0.0%
36 Sale of Property							
3622 Sale of Equipment		5,427	7,773	2,500	5,000	5,000	0.0%
Sale of Property Total		5,427	7,773	2,500	5,000	5,000	0.0%
37 Other Revenue							
3700 Interest Income		(153,802)	44,174	51,140	55,000	55,000	0.0%
3753 Federal Grant		-	4,190,632	-	-	-	N/A
3830 Reimbursable Services		(128,195)	(7,485)	1,001	-	-	N/A
Other Revenue Total		(281,997)	4,227,321	52,141	55,000	55,000	0.0%
39 Gas Revenue							
3900 Gas Sales		20,305,151	20,331,564	18,000,000	22,000,000	19,000,000	-13.6%
3920 Penalties		86,884	86,825	55,000	65,000	55,000	-15.4%
3940 Gas Mains		-	22,388	2,500	5,000	5,000	0.0%
3945 Service Lines		21,060	6,383	10,000	5,000	6,000	20.0%
3960 PEAK Return		737,482	828,496	680,000	650,000	750,000	15.4%
3970 Bad Debt Recovery		2,013	-	-	-	-	N/A
3990 Miscellaneous		21,214	139,466	165,000	35,000	35,000	0.0%
Gas Revenue Total		21,173,804	21,415,122	18,912,500	22,760,000	19,851,000	-12.8%
GAS FUND REVENUE TOTAL		\$ 20,906,629	\$ 25,658,821	\$ 18,977,321	\$ 22,829,000	\$ 19,920,000	-12.7%

Fund 29 - Health Reimbursement Arrangement (HRA)

37 Other Revenue							
3700 Interest Income		\$ 207	\$ 642	\$ 471	\$ -	\$ -	N/A
Other Revenue Total		207	642	471	-	-	N/A
38 Transfers							
3855 Transfer from Health Ins.		270,000	200,000	165,000	250,000	180,000	-28.0%
Transfers Total		270,000	200,000	165,000	250,000	180,000	-28.0%
HRA FUND REVENUE TOTAL		\$ 270,207	\$ 200,642	\$ 165,471	\$ 250,000	\$ 180,000	-28.0%

CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Amended Budget	2025 Proposed Budget	% Change
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Fund 32 - Civil Service Pension Fund

37 Other Revenue

3700	Interest Income	\$ 6	\$ 26	\$ 14	\$ -	\$ -	N/A
3717	Contri. Sanit. Employee	2,509	2,670	3,064	3,000	3,000	0.0%
3723	Income Match Sanit.	2,509	2,670	3,064	3,000	3,000	0.0%
3724	Tax Revenue	1	-	-	-	-	N/A
3799	Unclassified	72	-	-	-	-	N/A
3851	Transfer from General	69,000	69,000	67,000	79,000	74,000	-6.3%
Other Revenue Total		74,097	74,366	73,142	85,000	80,000	-5.9%
CIVIL SERVICE REVENUE TOTAL		<u>\$ 74,097</u>	<u>\$ 74,366</u>	<u>\$ 73,142</u>	<u>\$ 85,000</u>	<u>\$ 80,000</u>	<u>-5.9%</u>

Fund 33 - Police & Fire Pension Fund

37 Other Revenue

3700	Interest Income	\$ 8	\$ 33	\$ 11	\$ -	\$ -	N/A
3724	Tax Revenue	30	-	-	-	-	N/A
3851	Transfer from General	304,000	308,000	319,000	327,000	342,000	4.6%
Other Revenue Total		304,038	308,033	319,011	327,000	342,000	4.6%
POLICE & FIRE REVENUE TOTAL		<u>\$ 304,038</u>	<u>\$ 308,033</u>	<u>\$ 319,011</u>	<u>\$ 327,000</u>	<u>\$ 342,000</u>	<u>4.6%</u>

Fund 40 - Cemetery Fund

36 Sale of Property

3600	Cemetery Spaces	\$ 117,534	\$ 131,723	\$ 100,000	\$ 111,000	\$ 111,000	0.0%
3605	Grave Openings	142,253	149,779	150,000	141,600	142,000	0.3%
3610	Other Cemetery Serv.	29,651	24,930	21,500	24,000	24,000	0.0%
3625	Taxable Sales	1,436	477	800	1,400	1,000	-28.6%
3630	Mausoleum Sales	25,948	9,729	15,000	20,000	15,000	-25.0%
Sale of Property Total		316,822	316,638	287,300	298,000	293,000	-1.7%

37 Other Revenue

3700	Interest Income	161	200	160	-	-	N/A
Other Revenue Total		161	200	160	-	-	N/A

38 Transfers

3851	Transfer from General	164,000	182,000	276,000	320,000	311,000	-2.8%
Transfer Total		164,000	182,000	276,000	320,000	311,000	-2.8%
CEMETERY REVENUE TOTAL		<u>\$ 480,983</u>	<u>\$ 498,838</u>	<u>\$ 563,460</u>	<u>\$ 618,000</u>	<u>\$ 604,000</u>	<u>-2.3%</u>

CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Amended Budget	2025 Proposed Budget	% Change
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Fund 45 - Health Insurance Fund

37 Other Revenue

3700	Interest Income	\$ 2,775	\$ 17,438	\$ 2,193	\$ 2,120	\$ 2,610	23.1%
3778	Premiums - 911	225,620	224,930	236,555	324,290	321,410	-0.9%
	Premiums - Sports Complex					20,090	N/A
3780	Premiums - Water	1,357,370	1,334,055	1,316,440	1,763,320	1,747,660	-0.9%
3782	Premiums - Power Light	804,565	849,130	906,952	1,013,400	1,004,400	-0.9%
3784	Premiums - Sanitation	246,360	249,613	253,150	314,160	311,370	-0.9%
3785	Premiums - Cemetery	69,293	59,860	68,292	81,080	80,360	-0.9%
3786	Premiums - General	3,055,487	3,709,449	3,658,393	4,673,540	4,642,100	-0.7%
3787	Premiums - Gas	385,908	426,358	367,728	506,710	502,210	-0.9%
3788	Premiums - HART	204,508	182,915	166,367	263,490	261,150	-0.9%
3789	Premiums - PWI	187,050	187,118	222,213	217,890	215,950	-0.9%
3795	Employee Contri. + 1	426,735	521,895	536,958	537,000	533,000	-0.7%
Other Revenue Total		6,965,671	7,762,761	7,735,241	9,697,000	9,642,310	-0.6%
HEALTH INS. REVENUE TOTAL		\$ 6,965,671	\$ 7,762,761	\$ 7,735,241	\$ 9,697,000	\$ 9,642,310	-0.6%

Fund 48- Bond Fund

37 Other Revenue

3700	Interest Income	\$ 1,542	\$ 4,612	\$ 4,293	\$ -	\$ 300	N/A
3724	Property Tax Revenue	1	-	-	-	-	N/A
3794	HMPL Contribution	167,572	594,583	1,302,850	1,302,900	1,226,900	-5.8%
3797	HWU Contribution	755,962	1,250,816	1,011,789	1,012,600	932,800	-7.9%
3799	Unclassified	-	-	-	-	-	N/A
3851	Transfer from General	2,513,000	1,066,000	1,428,000	1,431,000	2,146,000	50.0%
3852	Transfer from Gas	179,898	181,770	181,138	182,000	182,000	0.0%
3860	Transfer from Constr.	8,537,922	3,377,500	4,672,500	4,672,500	4,840,000	3.6%
3862	Transfer from Sanitation	97,855	98,873	98,530	99,000	99,000	0.0%
Other Revenue Total		12,253,752	6,574,154	8,699,100	8,700,000	9,427,000	8.4%
BOND FUND REVENUE TOTAL		\$ 12,253,752	\$ 6,574,154	\$ 8,699,100	\$ 8,700,000	\$ 9,427,000	8.4%

Fund 50 - Public Way Improvement (PWI) Fund

37 Other Revenue

3700	Interest Income	\$ 289	\$ 568	\$ -	\$ -	\$ -	N/A
3751	LGEA-Coal	207	19,113	37,783	-	-	N/A
3752	LGEA-Mineral	30,005	40,835	32,000	30,000	30,000	0.0%
3756	Municipal Aid	569,255	587,970	605,190	605,000	605,000	0.0%
3830	Reimbursable Services	2,002	10,123	5,000	7,000	7,000	0.0%
3835	Service Cuts	154,985	119,546	120,000	110,000	110,000	0.0%
3851	Transfer from General	1,035,000	1,115,000	1,257,000	1,410,000	1,451,000	2.9%
Other Revenue Total		1,791,743	1,893,155	2,056,973	2,162,000	2,203,000	1.9%
PWI REVENUE TOTAL		\$ 1,791,743	\$ 1,893,155	\$ 2,056,973	\$ 2,162,000	\$ 2,203,000	1.9%

CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Amended Budget	2025 Proposed Budget	% Change
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Fund 51 - Construction Fund

37 Other Revenue

3700	Interest Income	\$ 119,663	\$ 679,776	\$ 950,000	\$ -	\$ -	N/A
3753	Federal Grant	2,539,526	3,345,444	960,000	3,236,000	3,524,000	8.9%
3754	State Grant	-	972,034	-	-	-	N/A
3764	County Contributions	-	1,000,000	1,054,000	-	-	N/A
3777	Bond Proceeds	23,537,344	30,105,000	14,215,693	21,437,000	10,483,000	-51.1%
3797	HWU Contribution	5,000,000	1,229,977	800,000	682,000	-	-100.0%
Other Revenue Total		31,196,533	37,332,231	17,979,693	25,355,000	14,007,000	-44.8%

38 Transfers

3851	Transfer from General	-	529,000	240,000	1,869,000	1,212,000	-35.2%
Transfers Total		-	529,000	240,000	1,869,000	1,212,000	(0)

CONSTR. FUND REVENUE TOTAL \$ 31,196,533 \$ 37,861,231 \$ 18,219,693 \$ 27,224,000 \$ 15,219,000 -44.1%

Fund 56 - HART FUND

32 Service Fees

3200	Bus Fares	\$ 17,875	\$ 20,429	\$ 22,000	\$ 19,000	\$ 21,000	10.5%
Service Fees Total		17,875	20,429	22,000	19,000	21,000	10.5%

36 Sale of Property

3622	Sale of Vehicles	4,722	-	-	-	-	N/A
Sale of Property Total		4,722	-	-	-	-	N/A

37 Other Revenue

3700	Interest Income	1,306	1,345	1,600	-	-	N/A
3753	Federal Grant	877,948	1,189,727	815,940	1,172,600	1,298,600	10.7%
3754	State Grant	-	88,833	52,120	88,000	104,000	18.2%
3755	Transfer from General	-	21,000	443,600	556,000	608,000	9.4%
3765	KY Fuel Tax Refund	5,875	3,292	4,500	4,400	4,400	0.0%
3799	Other	2,336	744	1,080	-	-	N/A
Other Revenue Total		887,465	1,304,941	1,318,840	1,821,000	2,015,000	10.7%

HART FUND REVENUE TOTAL \$ 910,062 \$ 1,325,370 \$ 1,340,840 \$ 1,840,000 \$ 2,036,000 10.7%

CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Amended Budget	2025 Proposed Budget	% Change
Fund 57 - Sanitation Fund							
32 Service Fees							
3210 Refuse Fee	\$ 2,626,116	\$ 2,614,778	\$ 2,724,739	\$ 2,736,000	\$ 2,844,000	3.9%	
3217 Landfill - Commercial	453,350	770,059	974,008	465,000	770,000	65.6%	
Service Fees Total	3,079,466	3,384,837	3,698,747	3,201,000	3,614,000	12.9%	
36 Sale of Property							
3622 Sale of Vehicles	6,845	-	-	-	-	-	N/A
3625 Taxable Sales	8,012	16,327	12,050	8,000	10,000	25.0%	
Sale of Property Total	14,857	16,327	12,050	8,000	10,000	25.0%	
37 Other Revenue							
3700 Interest Income	(53,227)	134,587	142,924	21,000	98,000	366.7%	
3747 Transfer Station Fees	1,328,273	1,431,950	1,368,350	1,543,000	1,376,000	-10.8%	
3764 County Contribution	117,120	120,048	123,105	123,000	126,000	2.4%	
3776 Scrap Sales	2,430	2,242	2,350	2,000	2,000	0.0%	
3799 Other	1,388	-	-	-	-	-	N/A
Other Revenue Total	1,395,984	1,688,827	1,636,729	1,689,000	1,602,000	-5.2%	
SANITATION REVENUE TOTAL	\$ 4,490,307	\$ 5,089,991	\$ 5,347,526	\$ 4,898,000	\$ 5,226,000	6.7%	

Fund 58 - 911

32 Service Fees							
3270 911 Fee	\$ 653,565	\$ 671,033	\$ 653,406	\$ 651,500	\$ 653,500	0.3%	
3272 Wireless 911 Revenue	309,567	296,444	298,569	298,500	298,500	0.0%	
Service Fees Total	963,132	967,477	951,975	950,000	952,000	0.2%	
37 Other Revenue							
3700 Interest Income	298	773	443	-	-	-	N/A
3754 State Grant	4,716	-	-	-	308,000	N/A	
3764 Revenue from County	161,312	193,876	214,592	225,000	293,000	30.2%	
Other Revenue Total	166,326	194,649	215,035	225,000	601,000	167.1%	
38 Transfers							
3851 Transfer from General	428,000	657,000	646,000	676,000	879,000	30.0%	
Transfers Total	428,000	657,000	646,000	676,000	879,000	30.0%	
911 REVENUE TOTAL	\$ 1,557,458	\$ 1,819,126	\$ 1,813,010	\$ 1,851,000	\$ 2,432,000	31.4%	

CITY OF HENDERSON, KY
REVENUE FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Amended Budget	2025 Proposed Budget	% Change
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Fund 59 - Tourism Commission Fund

31 Taxes

3700	Interest Income	\$ 15	\$ 53	\$ 61	\$ -	\$ -	N/A
	Transient Room Tax	193,893	261,766	345,000	230,000	350,000	52.2%
	Tax Total	193,908	261,819	345,061	230,000	350,000	52.2%
	TOURISM COMMISSION REVENUE	\$ 193,908	\$ 261,819	\$ 345,061	\$ 230,000	\$ 350,000	52.2%

Fund 81 - Community Development Block Grant (CDBG) Fund

37 Other Revenue

3760	CDBG Revenue	\$ 347,556	\$ 217,200	\$ 215,936	\$ 784,000	\$ 823,000	5.0%
	Other Revenue Total	347,556	217,200	215,936	784,000	823,000	5.0%
	CDBG FUND REVENUE TOTAL	\$ 347,556	\$ 217,200	\$ 215,936	\$ 784,000	\$ 823,000	5.0%

Fund 85 - Police Investigation

36 Sale of Property

3623	Sale of Vehicles	\$ 4,002	\$ -	\$ -	\$ -	\$ -	N/A
	Sale of Property Total	4,002	-	-	-	-	N/A

37 Other Revenue

3700	Interest Income	965	3,701	4,010	-	-	N/A
3753	Federal Grant	2,827	8,954	476	-	-	N/A
3757	Investigation Revenue	3,578	47,950	10,368	93,000	93,000	0.0%
	Other Revenue Total	7,370	60,605	14,854	93,000	93,000	0.0%
	POLICE INVEST. REVENUE TOTAL	\$ 11,372	\$ 60,605	\$ 14,854	\$ 93,000	\$ 93,000	0.0%

GRAND TOTAL

\$ 116,674,226 \$ 127,658,482 \$ 104,161,638 \$ 117,919,000 \$ 107,719,310

CITY OF HENDERSON, KY
OPERATING BUDGET FOR FISCAL 2025
GENERAL FUND CONSOLIDATED

Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Amended Budget	2025 Proposed Budget	% CHANGE '24 vs. '25
Fund 10 - General Fund						
Taxes	\$ 25,455,960	\$ 27,698,444	\$ 28,460,189	\$ 27,340,300	\$ 29,346,000	7.3%
Service Charges / Fees	651,606	784,740	662,627	653,800	651,000	-0.4%
Fines	8,410	840	100	18,000	18,000	0.0%
License and Permits	112,141	140,743	129,504	114,000	115,500	1.3%
Rents and Concessions	123,621	154,865	119,165	122,400	122,600	0.2%
Sales of Surplus Property	19,486	13,304	78,581	16,000	17,100	6.9%
Other	5,299,850	6,024,084	5,453,990	4,831,800	4,998,800	3.5%
In Lieu of Tax Payments	<u>3,248,836</u>	<u>3,235,350</u>	<u>3,370,844</u>	<u>3,234,700</u>	<u>3,873,000</u>	<u>19.7%</u>
Total Revenue	\$ 34,919,910	\$ 38,052,370	\$ 38,275,000	\$ 36,331,000	\$ 39,142,000	7.7%
Personnel Services	\$ 20,587,181	\$ 22,495,538	\$ 23,938,274	\$ 25,301,730	\$ 25,565,920	1.0%
Supplies	930,393	1,057,791	1,059,659	1,201,560	1,189,140	-1.0%
Maintenance & Repairs	1,788,630	1,397,549	1,587,477	1,540,800	2,084,200	35.3%
Services	3,419,137	3,457,620	3,850,293	4,413,900	5,345,170	21.1%
Sundry with Debt	265,624	355,565	297,215	382,250	344,570	-9.9%
Capital Outlay	247,881	1,782,559	619,306	1,630,000	1,916,000	17.5%
Transfers	<u>4,640,867</u>	<u>3,944,184</u>	<u>4,672,441</u>	<u>6,728,760</u>	<u>7,071,000</u>	<u>5.1%</u>
Total Expense	\$ 31,879,713	\$ 34,490,806	\$ 36,024,665	\$ 41,199,000	\$ 43,516,000	5.6%
NET	<u>\$ 3,040,197</u>	<u>\$ 3,561,564</u>	<u>\$ 2,250,335</u>	<u>\$ (4,868,000)</u>	<u>\$ (4,374,000)</u>	

MAJOR REVENUE SOURCES

TAX REVENUE

General Fund

Property Taxes – The City of Henderson follows Chapter 132 of the Kentucky Revised Statutes of the Constitution of Kentucky as they relate to property taxes. Property Taxes attach as an enforceable lien on both real and personal property. Property values are assessed as of January 1st each year at a prescribed tax rate per \$100 of assessed value that is determined by a combination of the State and the County Property Valuation Administrator (PVA). These taxes are levied annually by ordinance, usually in the fall of the year. The property tax bills are considered past due at the end of the first business day following January 1st, at which time the applicable property is subject to lien, penalties, and interest.

In fiscal 2018, the Board of Commissioners voted to reduce the real estate rate by nearly 20% from \$0.611/\$100 to \$0.49/\$100. The reduction in property tax revenue was offset up by increasing the payroll tax. The Board voted to reduce the rate again in fiscal 2023 from \$0.490 to \$0.475. The current personal property tax rate is \$0.645 which is down from \$0.73 from fiscal 2023. For the fiscal year 2024, the General Fund's real property tax revenue was approximately \$6.9 million based on the \$0.475/\$100 rate, and the personal tax was \$1.1 million based on a \$0.645/\$100 tax rate.

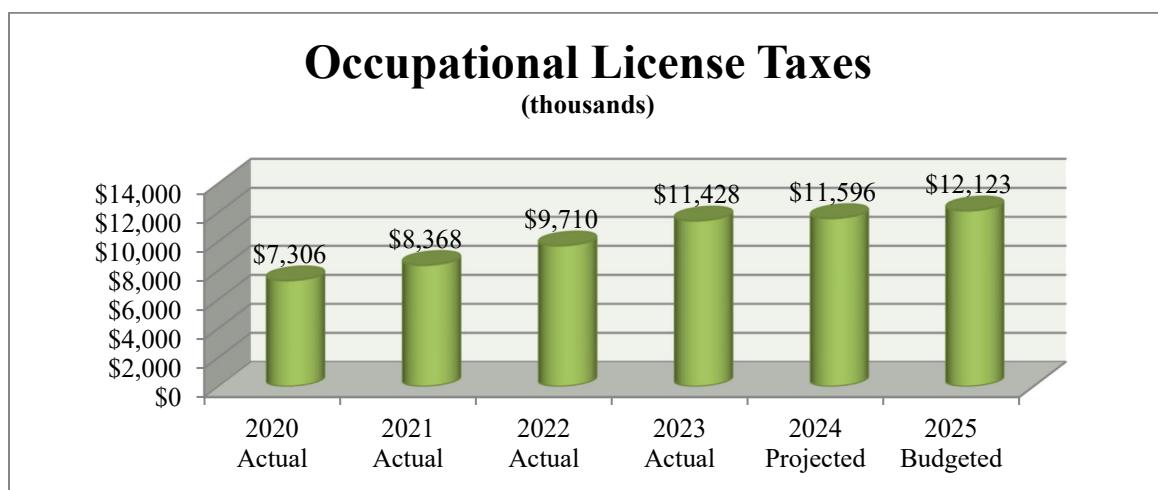
The 2025 property tax revenue is based on the same real estate rate of \$0.475 per \$100 of assessment. The real estate revenue estimates are based on an estimated assessment of \$1.5 billion. The personal revenue estimates are based on the rate at \$0.645 on an estimated assessment of \$173 million. 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 98.9%.



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.

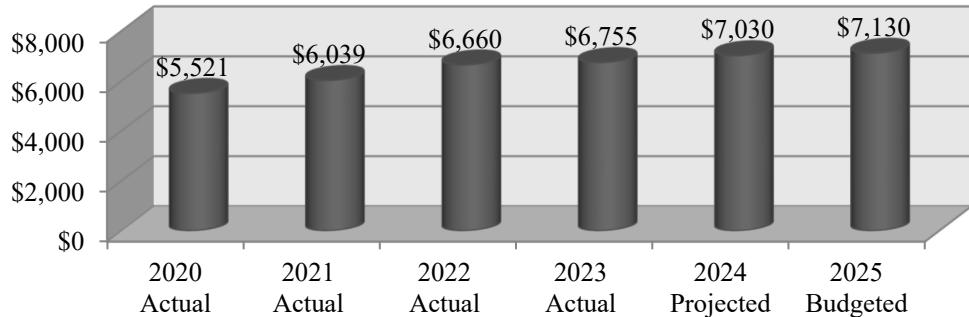
Part of the increase over fiscal 2023 is due to the increase in the effective tax rate. The City has also benefited from a sizable contractor workforce at Pratt Paper construction site. Finally, due to a strong local economy and ongoing recovery, the City has experienced higher tax collections. Based on a conservative approach, the City is budgeting approximately \$10.1 million in net payroll taxes and \$2.0 million in net profit taxes.

There is also a budget of a \$27,000 rebate that is returned to businesses that are participating in the Kentucky Business Investment Program.



License Tax on Insurance Companies – The City of Henderson follows Chapter 91A of the Kentucky Revised Statutes as it relates to the tax assessed on insurance premiums. The tax applies to casualty, automobile, inland marine, fire/allied perils, health, and life policies. The insurance companies add the tax to their customer's statements and remit the tax to the City. The insurance companies can retain a fee of 1.5% of the tax collections to cover their expenses. The rate was increased from 10% to 11% in July 2020. The estimates for 2025 are based on a very slight increase over the 2024 revenue due to annual increases in covered property.

License Tax on Insurance Companies (thousands)

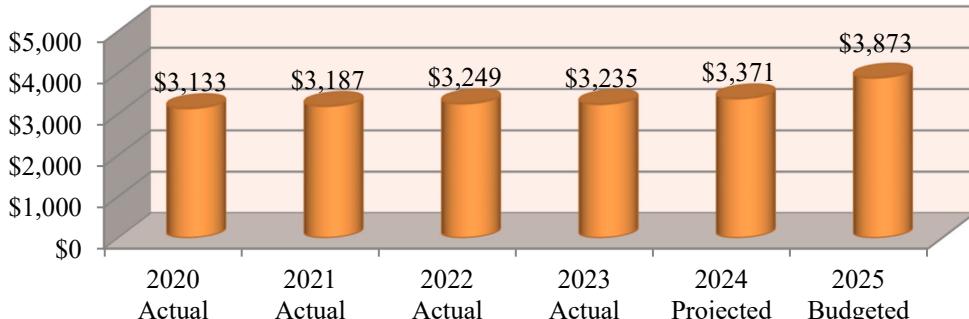


Payment in Lieu of Taxes (Municipal Utilities and Housing Authority) – The City of Henderson owns a majority of the electric, natural gas and water operations within the City limits. The three utilities pay the City varying amounts that are based on its ability to absorb the tax as shown below:

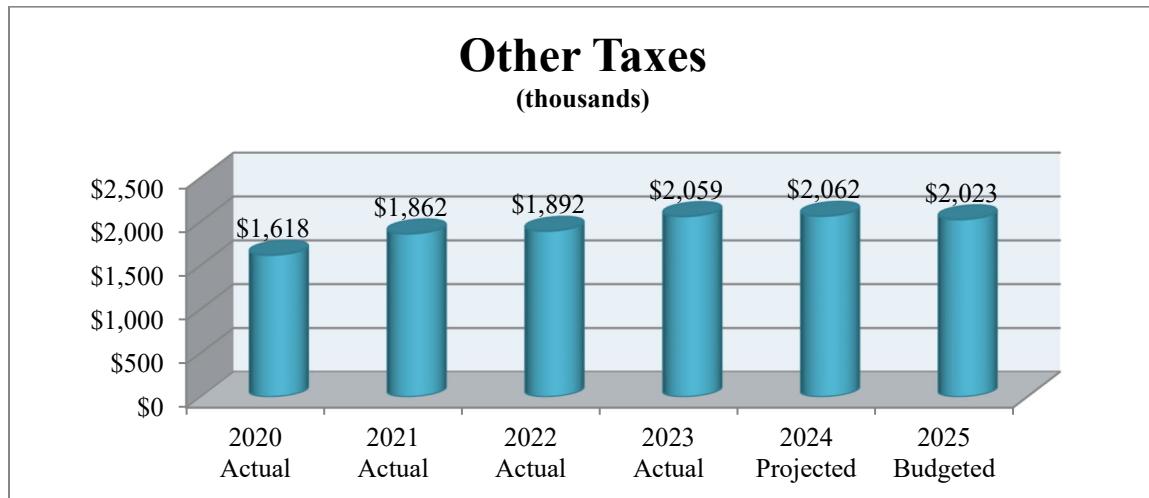
- Henderson Municipal Power and Light (HMPL) will pay 6.09% of their operating revenue minus electric service to the City for fiscal 2025, then 6.5% for fiscal 2026 and thereafter.
- Henderson Municipal Gas will pay 16% of their gross margins (gross sales of natural gas less the cost of natural gas).
- Henderson Water Utility will pay 4% of their operating revenue for fiscal 2025, then 5% for fiscal 2026 and thereafter.

Also included in this category is the payment that the City receives from the Henderson Housing Authority. For fiscal 2025, the City is expecting to receive \$38,000.

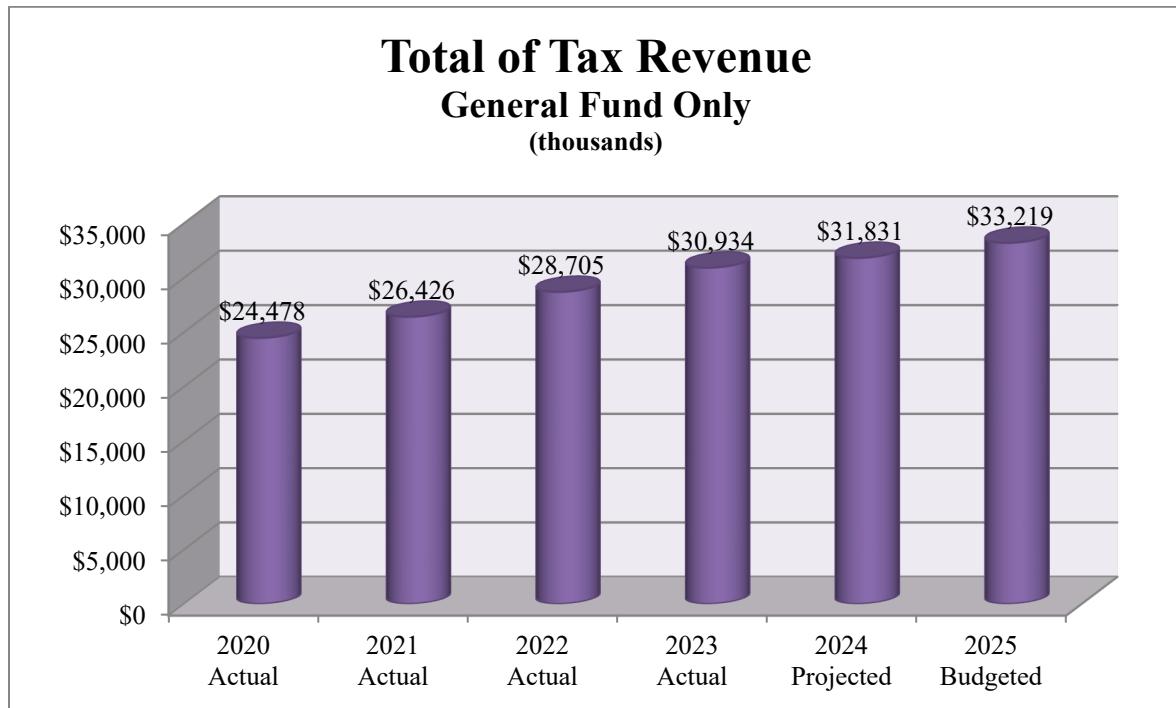
Payment In Lieu of Taxes (thousands)



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 \$2.0 million for fiscal year 2025. These taxes are difficult to estimate because most of these are collected by outside agencies and are affected by the actions and activities of the taxpayer. There is a slight decrease based on the reduction in delinquent taxes collections.



Taxes – The total (\$33,219,000) for the taxes above make up 84.9% of the General Fund's \$39,142,000 of revenue (net of the use of reserves) for fiscal 2025. The goal of these budget estimates is to be conservative on the revenue and budget expenses on the high end.

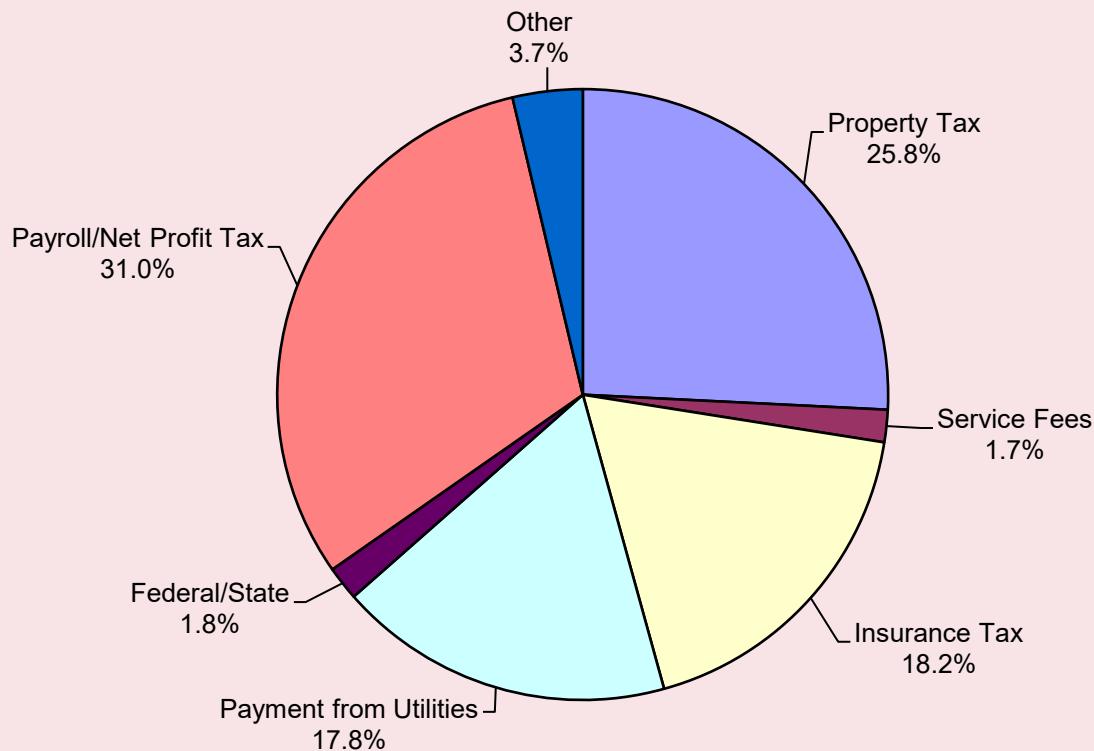


CITY OF HENDERSON

GENERAL FUND REVENUE

By Category

FISCAL 2025 BUDGET



**CITY OF HENDERSON
COST ALLOCATION**

GENERAL FUND		Fiscal 2025	GENERAL	PWR &		WTR &		PWI	HART	SANIT.	LANDFILL	911	OTHER
	DIVISION NAME	BUDGET	FUND	GAS	LIGHT	SEWER	CEMET.						
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%
		\$ 266,290	\$ 242,191	\$ 7,989	\$ 2,077	\$ 3,009	\$ 1,039	\$ 1,039	\$ 1,039	\$ 1,039	\$ 1,039	\$ 1,358	\$ 4,474
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%
		\$ 657,660	\$ 561,642	\$ 52,613	\$ 5,064	\$ 6,511	\$ 1,052	\$ 3,354	\$ 8,484	\$ 592	\$ 1,052	\$ 1,184	\$ 16,113
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%
		\$ 414,080	\$ 223,603	\$ 62,112	\$ 12,422	\$ 8,282	\$ 8,282	\$ 12,422	\$ 2,070	\$ 4,141	\$ 4,141	\$ 20,704	\$ 55,901
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%
		\$ 133,660	\$ 73,513	\$ 1,337	\$ 1,337	\$ 1,337	\$ 40,098	\$ 1,337	\$ 1,337	\$ 1,337	\$ 1,337	\$ 1,337	\$ 9,356
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%
		\$ 276,970	\$ 158,150	\$ 17,449	\$ -	\$ 60,379	\$ 2,770	\$ 7,478	\$ 9,140	\$ 11,079	\$ -	\$ 10,525	\$ -
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%
		\$ 144,240	\$ 126,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,842
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%
		\$ 640,250	\$ 494,529	\$ 31,180	\$ 8,643	\$ 31,180	\$ 5,250	\$ 15,366	\$ 11,460	\$ 17,799	\$ 4,930	\$ 19,912	\$ -
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%
		\$ 934,610	\$ 578,430	\$ 118,041	\$ 23,926	\$ 23,926	\$ 23,926	\$ 23,926	\$ 36,356	\$ 28,786	\$ 28,786	\$ 23,926	\$ 24,580
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%
		\$ 1,258,550	\$ 384,865	\$ 192,684	\$ 161,094	\$ 132,274	\$ 20,137	\$ 123,841	\$ 40,274	\$ 81,554	\$ 81,554	\$ 20,137	\$ 20,137
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%
		\$ 967,310	\$ 53,879	\$ 233,476	\$ 306,386	\$ 279,352	\$ 13,542	\$ 13,542	\$ 14,897	\$ 29,019	\$ 9,673	\$ 13,542	\$ -
123	Water Meter Probe Meter Reading	100.00%	0.00%	15.00%	54.00%	31.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		\$ 5,470	\$ -	\$ 52,185	\$ 187,866	\$ 107,849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%
		\$ 975,000	\$ 54,308	\$ 285,870	\$ 286,455	\$ 253,403	\$ 13,650	\$ 13,650	\$ 15,015	\$ 29,250	\$ 9,750	\$ 13,650	\$ -

**CITY OF HENDERSON
COST ALLOCATION**

GENERAL FUND		Fiscal 2025	GENERAL	PWR &		WTR &		CEMET.	PWI	HART	SANIT.	LANDFILL	911	OTHER
	DIVISION NAME	BUDGET	FUND	GAS	LIGHT	SEWER	CEMET.							
232	Fire	100.00%	63.52%	0.00%	0.00%	0.00%	0.00%							36.48%
		\$ 9,205,010	\$ 5,847,022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,357,988
233	Codes	100.00%	98.96%	0.00%	0.00%	0.00%	0.00%							0.00%
		\$ 592,440	\$ 586,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,161	\$ -	\$ -	\$ -	\$ -	\$ -
451	Parks & Recreation Dept.	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%							0.00%
		\$ 2,211,490	\$ 2,211,490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
231	Police	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%							0.00%
		\$ 9,936,970	\$ 9,936,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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%
		\$ 264,280	\$ 71,831	\$ 4,070	\$ 2,035	\$ 10,333	\$ -	\$ 103,783	\$ 1,031	\$ 32,665	\$ 32,427	\$ -	\$ -	\$ 6,105
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%
		\$ 882,360	\$ 731,300	\$ 32,294	\$ 5,294	\$ 9,794	\$ 18,265	\$ 51,795	\$ 6,441	\$ 8,471	\$ 6,794	\$ -	\$ -	\$ 11,912
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%
		\$ 768,010	\$ 383,928	\$ 66,202	\$ -	\$ -	\$ 11,443	\$ 239,696	\$ 3,226	\$ 61,441	\$ -	\$ -	\$ -	\$ 2,074
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%
		\$ 690,220	\$ 320,262	\$ 26,228	\$ -	\$ -	\$ 15,806	\$ 54,872	\$ 5,246	\$ 26,228	\$ -	\$ -	\$ -	\$ 241,577
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%
		\$ 1,921,680	\$ 1,788,508	\$ 8,455	\$ -	\$ -	\$ 19,985	\$ 3,267	\$ 26,327	\$ 13,067	\$ 384	\$ 27,480	\$ -	\$ 34,206
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%
		\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
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%
		\$ 9,895,550	\$ 4,876,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,019,023
TOTAL		\$ 43,516,000	\$ 29,718,624	\$ 1,192,186	\$ 1,002,600	\$ 946,099	\$ 195,245	\$ 775,529	\$ 182,342	\$ 346,467	\$ 181,867	\$ 153,754	\$ 8,821,287	
		<u>43,516,000</u>	<u>43,516,000</u>	<u>-</u>										

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

CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2025
GENERAL FUND DETAIL

ACCOUNT	2022 Actual	2023 Actual	2024	2025	% CHANGE
			Amended Budget	Proposed Budget	
41 Personnel Services					
4101 Salaries -Supervision	\$ 2,170,461	\$ 2,252,608	\$ 2,676,690	\$ 2,593,270	-3.1%
4102 Salaries -Clerical	1,084,797	1,264,209	1,437,730	1,582,450	10.1%
4103 Salaries - Operational	6,837,681	7,362,006	8,240,910	8,777,390	6.5%
4104 Salaries - Overtime	1,875,092	2,173,249	2,117,760	2,270,430	7.2%
4105 Salaries - Other	81,402	60,524	112,140	90,250	-19.5%
4106 FICA	296,394	322,204	377,430	396,510	5.1%
4107 Medicare	169,844	184,594	211,450	222,080	5.0%
4108 Life Insurance	12,326	11,587	19,710	19,910	1.0%
4109 Hospitalization Insurance	3,608,999	3,734,655	4,673,540	4,642,100	-0.7%
4110 Cancer Insurance	24,114	22,191	25,900	26,280	1.5%
4111 Workers Compensation	126,119	140,043	330,850	348,900	5.5%
4112 Employee Assistance Prgm	3,790	3,525	4,170	4,340	4.1%
4115 Unemployment Insurance	18,906	6,606	23,660	24,800	4.8%
4116 Employee Pension Benefit	1,257,506	1,322,736	1,297,790	1,155,560	-11.0%
4118 Retirement - Other	22,918	30,429	43,330	44,050	1.7%
4119 Police & Fire Pension	2,996,830	3,627,529	3,708,670	3,367,600	-9.2%
Personnel Services Total	20,587,179	22,518,695	25,301,730	25,565,920	1.0%
42 Supplies					
4200 Non-Inventory Parts	3,405	3,332	4,500	4,500	0.0%
4201 Fuel	234,225	290,117	457,700	435,330	-4.9%
4202 Minor Tools	63,268	38,717	45,610	44,640	-2.1%
4203 Office Supplies	78,922	70,913	71,450	74,940	4.9%
4204 Cleaning Supplies	10,057	10,941	13,100	27,050	106.5%
4205 Medical & Drug Supplies	9,347	29,636	21,230	19,080	-10.1%
4206 Botanical Supplies	6,827	5,680	9,050	5,050	-44.2%
4207 Clothing Supplies	172,122	189,434	193,510	209,270	8.1%
4208 Postage	114,509	134,903	126,810	130,870	3.2%
4209 Educational Supplies	14,782	15,155	20,800	21,660	4.1%
4210 Photographic Supplies	575	139	500	500	0.0%
4211 Periodicals & Supplement	19,786	21,472	17,970	17,350	-3.5%
4212 Mechanical Supplies	729	432	2,800	2,800	0.0%
4213 Traffic Control Supplies	22,114	32,987	36,000	36,000	0.0%
4214 Chemical Supplies	25,677	27,426	37,500	25,550	-31.9%
4215 Janitorial Supplies	27,313	23,598	24,000	24,000	0.0%
4216 Ammunition	70,414	63,265	41,500	48,000	15.7%
4221 Athletic Recreat. Supply	10,676	8,141	15,550	9,750	-37.3%
4222 Concessions	8,531	8,488	5,000	6,000	20.0%
4225 Safety Supplies	18,573	5,431	20,480	13,200	-35.5%
4228 Dive & Rescue	5,821	3,352	10,000	6,100	-39.0%
4229 Miscellaneous Supplies	16,518	20,667	26,500	27,500	3.8%
Supplies Total	934,191	1,004,226	1,201,560	1,189,140	-1.0%

CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2025
GENERAL FUND DETAIL

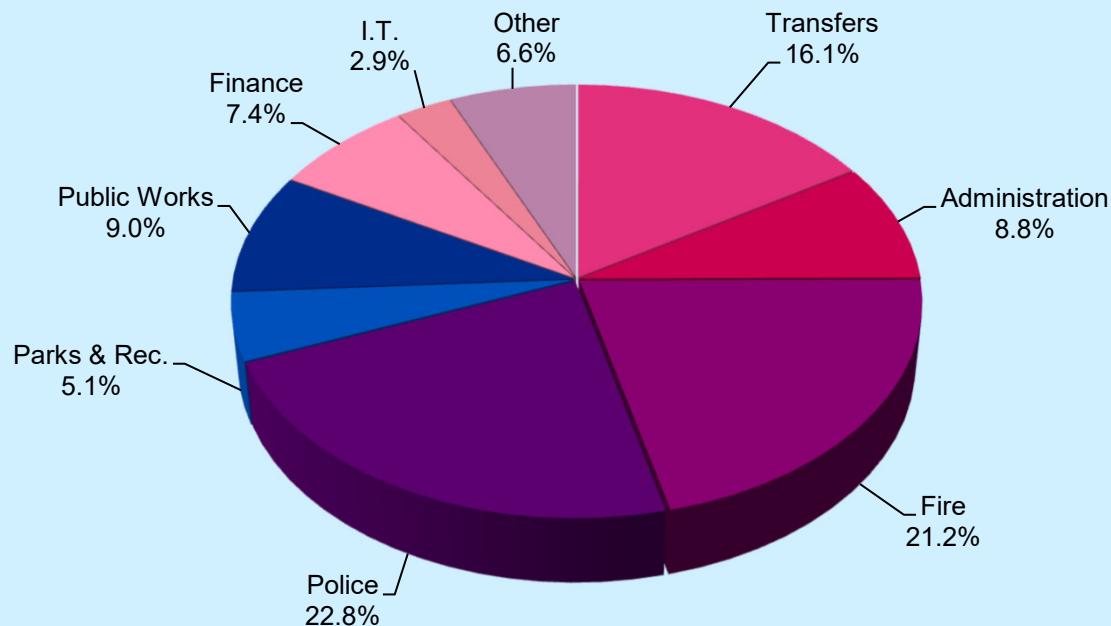
ACCOUNT	2022 Actual	2023 Actual	2024	2025	% CHANGE
			Amended Budget	Proposed Budget	
43 Maintenance & Repairs					
4301	Vehicle Repair	\$ 347,156	\$ 347,408	\$ 302,180	\$ 315,300 4.3%
4302	Office Equipment Repair	235,865	333,155	289,210	329,660 14.0%
4303	Instr. & Appar. Repair	31,002	60,014	30,800	40,100 30.2%
4304	Other Equipment Repair	15,423	31,223	36,360	27,690 -23.8%
4305	Heating / A.C. Repair	64,847	26,472	54,200	53,000 -2.2%
4306	Building Repair & Maint	201,086	375,608	531,500	1,027,500 93.3%
4307	Other Structures Repair	887,597	187,600	230,500	201,300 -12.7%
4308	Machines Tools Repair	2,527	6,094	8,000	8,000 0.0%
4309	Radios Repair	9,936	17,542	9,000	19,500 116.7%
4310	Video Equipment Expense	4,533	7,406	10,000	5,000 -50.0%
4312	Walks Drives Fences	241	3,196	7,400	10,900 47.3%
4313	Recreational Equipment	8,796	13,334	11,650	10,250 -12.0%
4314	Pumps & Motors	1,585	8,471	3,000	19,000 533.3%
4325	Boat Launch Expense	17,845	13,364	17,000	17,000 0.0%
Maintenance & Repairs Total		1,828,439	1,430,887	1,540,800	2,084,200 35.3%
44 Services					
4401	Telephone	116,922	111,989	132,290	126,440 -4.4%
4402	Medical Exams	68,760	56,808	58,160	68,330 17.5%
4403	Assoc. Dues/Subscription	71,612	56,423	83,620	84,610 1.2%
4404	Multi-Department Training	35,265	41,170	47,150	53,750 14.0%
4405	Travel & Training	129,037	172,869	188,450	218,300 15.8%
4406	Boards and Meetings	4,550	5,138	6,550	6,550 0.0%
4408	Legal Advertising	19,275	18,924	22,300	15,100 -32.3%
4409	Electric-Purchased	42,166	40,174	63,900	41,900 -34.4%
4413	Rental Fees	-	-	-	250 N/A
4414	Clothing / Cleaning	32,590	18,897	36,800	35,700 -3.0%
4415	Special Services	31,087	35,941	36,790	35,190 -4.3%
4416	Car Allowance	6,975	12,690	16,200	21,600 33.3%
4417	Printing and Reproduction	35,052	38,626	47,500	50,750 6.8%
4418	Contractual Services	842,067	988,260	1,408,340	1,501,200 6.6%
4419	Professional Services	134,603	163,465	261,770	166,570 -36.4%
4424	Equipment Rental	6,647	3,884	7,740	7,010 -9.4%
4440	Web Services	23,280	40,720	44,580	35,580 -20.2%
4442	Trust Fees	22,574	23,423	22,800	2,500 -89.0%
4443	Charge Card Utilities	32,533	50,061	51,000	55,000 7.8%
4456	Planning Commission	369,445	381,405	416,380	418,290 0.5%
4457	Ambulance Service	110,181	58,288	65,000	84,000 29.2%
4461	Henderson Tourism	37,990	62,700	37,700	38,000 0.8%
4467	Meals on Wheels Program	11,500	13,000	13,000	- -100.0%
4469	Riverview School	5,000	5,000	3,500	- -100.0%
4472	Henderson Arts Alliance	10,000	10,000	9,000	- -100.0%
4474	Involvement Inc	4,000	4,000	4,000	- -100.0%
4479	Downtown Hend. Project	44,000	55,000	46,000	47,000 2.2%
4481	Henderson County Attorney	5,500	5,500	5,500	5,500 0.0%
4482	Humane Society of Hend C	122,325	127,050	128,000	145,170 13.4%
4483	Hend City/Co Rescue Sq.	15,125	4,500	4,500	5,500 22.2%

CITY OF HENDERSON, KY
OPERATING BUDGET FISCAL 2025
GENERAL FUND DETAIL

ACCOUNT	2022 Actual	2023 Actual	2024	2025	% CHANGE
			Amended Budget	Proposed Budget	
44 Services (continued)					
4484 Disaster & Emergency Ser	\$ 58,975	\$ 63,872	\$ 89,140	\$ 135,990	52.6%
4485 Hend City/Co Air Board	146,859	159,307	172,230	211,580	22.8%
4491 Henderson Economice Dev.	78,000	50,000	45,000	45,000	0.0%
4492 Human Relations Comm.	38,528	42,340	42,950	46,020	7.1%
4494 Other Outside Agency	55,000	109,000	92,000	150,000	63.0%
4495 Special Projects	665,689	341,628	675,000	1,458,000	116.0%
4522 Audit Expense	24,313	24,172	32,800	32,800	0.0%
Services Total	3,457,425	3,396,224	4,417,640	5,349,180	21.1%
45 Sundry Charges					
4501 Insurance Expense	310,284	276,574	378,510	340,560	-10.0%
Sundry Charges Total	310,284	276,574	378,510	340,560	-10.0%
46 Capital Outlay					
4601 Motor Vehicles	191,184	1,366,910	1,281,800	1,366,000	6.6%
4605 Machinery & Tools	17,127	210,450	255,200	275,000	7.8%
4607 Data Processing Equipment	97,955	83,306	93,000	25,000	-73.1%
4608 Instruments & Apparatus	370	50,190	-	-	N/A
4611 Streets	-	-	-	100,000	N/A
4617 Buildings	-	-	-	50,000	N/A
4628 Park Improvements	-	29,999	-	100,000	N/A
Capital Outlay Total	306,636	1,740,855	1,630,000	1,916,000	17.5%
47 Transfers					
4701 Transfer to PWI	1,035,000	1,115,000	1,410,000	1,451,000	2.9%
4702 Transfer to HART	-	21,000	556,000	608,000	9.4%
4707 Transfer to Construction	-	529,000	1,869,000	1,212,000	-35.2%
4711 Reserve for Contingency	127,867	(2,816)	59,760	48,000	-19.7%
4714 Transfer to Emergency Co	428,000	657,000	676,000	879,000	30.0%
4716 Transfer to Police and Fire	304,000	308,000	333,000	342,000	2.7%
4717 Transfer to Civil Service	69,000	69,000	74,000	74,000	0.0%
4719 Transfer to Cemetery Fund	164,000	182,000	320,000	311,000	-2.8%
4725 Transfer to Bond Fund	2,513,000	1,066,000	1,431,000	2,146,000	50.0%
Transfers Total	4,640,867	3,944,184	6,728,760	7,071,000	5.1%
Total Expenses	\$ 32,065,021	\$ 34,311,645	\$ 41,199,000	\$ 43,516,000	5.6%

CITY OF HENDERSON GENERAL FUND EXPENDITURES

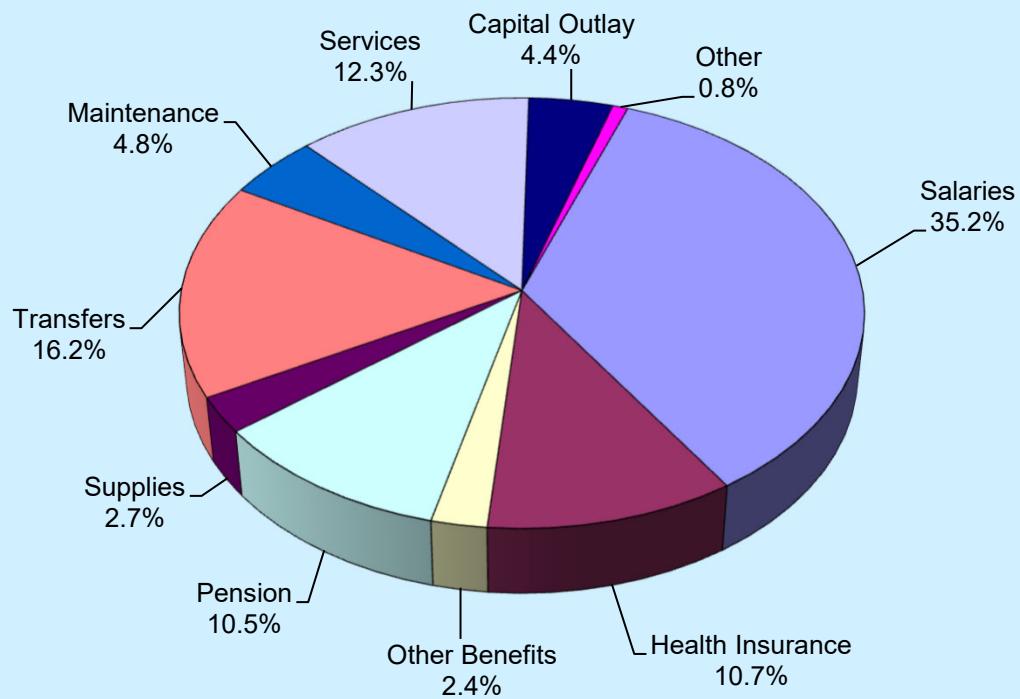
By Department FISCAL 2025 BUDGET



CITY OF HENDERSON GENERAL FUND EXPENDITURES

By Expense Category

FISCAL 2025 BUDGET



CITY OF HENDERSON, KY
TOTAL EXPENDITURES OF ALL FUNDS
FOR FISCAL 2025

	Fiscal 2024	Fiscal 2025	Increase/(Decrease)	Percentage
GENERAL FUND	\$ 41,199,000	\$ 43,516,000	\$ 2,317,000	5.6%
GAS FUND	22,540,000	19,919,000	(2,621,000)	-11.6%
HEALTH REIMBURSEMENT ARRANGEMENT FUND	250,000	180,000	(70,000)	-28.0%
CIVIL SERVICE PENSION FUND	85,000	80,000	(5,000)	-5.9%
POLICE & FIRE PENSION FUND	327,000	342,000	15,000	4.6%
CEMETERY FUND	618,000	604,000	(14,000)	-2.3%
HEALTH INSURANCE FUND	9,256,000	8,570,000	(686,000)	-7.4%
BOND FUND	8,700,000	9,427,000	727,000	8.4%
PUBLIC WAY IMPROVEMENT FUND	2,162,000	2,203,000	41,000	1.9%
CONSTRUCTION FUND	27,224,000	20,059,000	(7,165,000)	-26.3%
HART FUND	1,840,000	2,036,000	196,000	10.7%
SANITATION FUND	5,752,000	5,499,000	(253,000)	-4.4%
911 FUND	1,851,000	2,432,000	581,000	31.4%
SPORTS COMPLEX FUND	-	489,000	489,000	N/A
TOURISM COMMISSION FUND	230,000	350,000	120,000	52.2%
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	784,000	823,000	39,000	5.0%
POLICE INVESTIGATION FUND	93,000	93,000	-	0.0%
	<hr/> \$ 122,911,000	<hr/> \$ 116,622,000	<hr/> \$ (6,289,000)	<hr/> -5.1%

Organizational Units

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

To simplify the accounting of what may seem like a complex system, each fund is numbered, i.e. the General Fund is number 10, the Gas Fund is number 20, etc. Each department is also numbered, i.e. the Administration department is number 10, the Finance department is number 15, the Fire department is number 20 etc. Each division within a department is also numbered, i.e. the Mayor and Commissioners division is number 010, the City Manager division is number 011, the City Attorney division is number 012, etc.

The expenses are divided into 8 categories: 4100s are personnel, 4200s are supplies, 4300s are maintenance, 4400s are services, 4500s are sundry, 4600s are capital, 4700s are transfers and 4800s are grant expenses. The following is an example of the coding for the purchase of uniforms in the accounting division:

Fund	Department	Division	Account Description
General	Finance	Accounting	Clothing Supplies
10	15	123	4207

Another example of the coding would be the repair to a vehicle in the Sanitation Fund:

Fund	Department	Division	Account Description
Sanitation	Public Works	Collections	Vehicle Repair
57	45	344	4301

The following is a summary of the funds that the City of Henderson uses with each department and division within that fund. A description of each fund, department, or division appears 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
- Division – Sports Complex #455

Department - Finance #15 –
 Division – Administration #121
 Division – Accounting #123
 Division – Treasury #125
Department – Fire #20 –
 Division – Fire #232
Department – Parks #35
 Division – Parks #451
 Division – Golf #452
 Division – Pool #454
 Division – Recreation #456
Department – Police #40
 Division – Police 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 starts on page C-1

Division – Mayor/City Commissioners #010 – The Board of Commissioners is composed of a Mayor and four Commissioners operating under the City Manager Plan (KRS 83A.150). Under this form of government, which was adopted by public referendum in 1966, legislative authority is vested in the Board of Commissioners and administrative responsibilities are carried out by an appointed City Manager. As the policy-making body for Henderson, the Board is the final authority on most matters relating to the City.

Duties and powers:

1. Establishing general policies for the City.
2. Appointing the City Manager, Assistant City Manager, City Attorney, and members of various boards and commissions.
3. Enacting ordinances, resolutions, and orders.
4. Adopting the annual budget.
5. Levying taxes.
6. Issuing bonds and providing the payment of public debts.
7. Authorizing contracts on the City's behalf.

Division - City Manager #011 – The City Manager provides centralized administration, coordination, control, and evaluation of municipal programs. The City Manager assists the Mayor and City Commissioners in developing and implementing public policy. The City Manager is appointed by the Board of Commissioners and serves as the chief administrative officer of the City.

Duties and powers:

1. Oversees the day-to-day functions of the City.
2. Carries out the duties and policies set by the Board of Commissioners.
3. Prepares the annual budget of the City.
4. Supervises 12 City offices and departments and their personnel.
5. Exercises executive powers and duties delegated by ordinance and statute including enforcement of the City Manager Plan, City ordinances, and all applicable statutes.

Division - City Attorney #012 – The City Attorney provides all legal assistance to the Board of Commissioners, City Manager, Department Heads and other boards and city commissions. The City Attorney is appointed by the Board of Commissioners and provides legal counsel and representation to the Board, City Manager, departments of City government, City-appointed boards and commissions, and the City-County Planning Commission. The City Attorney does not provide legal advice about personal or private problems of citizens, but can answer questions related to City activities, including the City Code.

Duties and powers:

1. Drafts resolutions and ordinances for Board consideration.
2. Drafts and reviews contracts.
3. Performs legal research.
4. Issues opinions on zoning, procurement, and personnel matters.
5. Responds to inquiries under the Freedom of Information Act.
6. Handles some matters of litigation, risk management, and real estate.

Division - City Clerk #013 – The City Clerk serves as a liaison between the elected officials and the people. The City Clerk's Office prepares and maintains the documentation needed by the City Commission and maintains the Code of Ordinances as passed by the Commission.

Duties and powers:

1. Prepares and maintains minutes of each City Commission meeting.
2. Maintains the Code of Ordinances as passed by the City Commission.
3. Maintains legal agreements and cemetery deeds.
4. Maintains database of burials at Fernwood and Fairmont cemeteries.
5. Assigns disabled parking space permits for on-street parking.

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

Division - Community Development #017 - The Community Development division plans and manages development projects for the City, including securing project financing from grants and other funding. The division is also responsible for administering the City's low-income housing programs.

Division - Human Resources #124 - The Human Resources division administers all human resource functions for approximately 465 full-time, part-time, and seasonal employees for the City and HWU. Tasks include recruitment, hiring, orientation, retention, compensation, classification, payroll preparation, health-related and non-health-related benefits, records, workers' compensation, policy formulation and administration, regulatory compliance, disciplinary procedures, employee relations, promotions, transfers, terminations, technical supervision, unemployment insurance and hearings.

Division – Codes #233 - The Code Enforcement division provides for the enforcement of building codes, property maintenance codes, and zoning issues. All new construction must have a permit issued by the code enforcement division or the State of Kentucky.

Division – Engineering #377 – The Engineering division performs all the engineering functions of the city including the updating of maps that are used for utilities, drainage, and streets. It also includes project management and management of HART, the city's transportation division.

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

Fund – HART #56 page C-35 – The Henderson Area Rapid Transit (HART) Fund accounts for funds that operate the City bus system.

Department – Administration #10

Division – Mass Transit #015

Department - Finance #15 starts on page C-61

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

Duties:

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

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

Duties:

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

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

Duties:

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

Department – Fire #20 starts on page C-81

Division – Fire #232 - The Fire Department provides fire protection and fire prevention for the city. There are 60 uniformed and two civilian employees in the department that operate out of four fire stations. The fleet consists of six pumpers, one aerial, two rescue/support vehicle, 1 boat, and a command vehicle. In addition to fire protection, the department responds to emergency medical calls, water rescue, auto accidents, carbon monoxide alarms, and other special rescue situations.

These other special rescue situations include Dive rescue & Recovery, trench rescue, hazardous materials response, high angle rope rescue, and confined space rescue.

Department – Parks #35 starts on page C-92

Division – Parks #451 – The Parks Division maintains all public green spaces in the City of Henderson. This division manages mowing, litter control, trail upkeep, trash removal, planting, trimming and removal of vegetation on public property. It also oversees the minor maintenance of all playgrounds, picnic shelters, restrooms, signage, buildings, parking lots and roads located in public parks.

Division – Golf #452 - The Golf division accounts for an 18-hole golf course that is run by a fixed based operator.

Division – Pool #454 – The Pool Division manages the Atkinson Pool and all pool staff. The Pool Division maintains and operates the chemical, filtration, and pump systems in the Atkinson Pool, Downtown Water Feature, Central Park Fountain, and East End Sprayground. This division operates for six months during the year.

Division – Recreation #456 - The Recreation Division plans and oversees all recreational programs and activities. The division acts as the liaison between the local youth sports agencies, including baseball, basketball, soccer, softball, and tennis and the City of Henderson. The Recreation Division is responsible to the operation, staffing, rental, upkeep, and recreational programming at the JFK Community Center. The Recreation Division also coordinates the use of public spaces for special events occurring in city parks and public grounds. This division also houses the administrative portion of the Parks and Recreation Department.

Department – Police #40 starts on page C-113

Division – Police 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 starts on page C-123

Division – Municipal Facilities #014 – This division is responsible for the upkeep and maintenance of all municipal buildings and facilities. It includes contractual services for janitorial services, elevators, fire alarms, and the heating, ventilating, and air conditioners (HVAC) systems.

Division – Traffic Control #234 – The Traffic Control division is responsible for maintaining the street rights-of-way. It includes street sweeping, signage, and lighting.

Division – Administration #341 - The Public Works Administration is responsible for administration, coordination, control, and evaluation of the public works department.

Division – Public Way Improvement #342 - This division is responsible for the upkeep and maintenance of all municipal streets and sidewalks. This includes snow and debris removal, utility cuts, and both major and minor street repairs. The expenses that are reflected in the General Fund are usually for capital outlay. The operational expenses are in the Public Way Improvement Fund.

Division – Central Garage #366 – The Central Garage division maintains and repairs all vehicles except those in the Mass Transit department. The garage maintains a fuel farm as well as vehicle parts inventory.

Department – Information Technology #50 starts on page C-165

Division – Information Technology #122 – The Information Technology Department is responsible for all computers, software, and peripherals.

Duties:

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

Department – Non-Departmental #90 pages C-50 and C-75

Division – Non-Departmental #298 – This division contains all miscellaneous expenses that are not identifiable to other divisions. A large majority of the expenses are related to the funding of non-governmental organizations or quasi-governmental agencies. The remaining balance of the expense is property and casualty insurance and contingency funds.

Division – Debt #597 – The Debt division includes payments of debt.

Division – Transfers #599 – This division tracks transfers to other funds.

Fund – Gas #20 – The Gas Fund is used to account for the operations of the city's natural gas utility department.

Department – Gas #25 starts on page C-171

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

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

Fund – Health Reimbursement Arrangement #29 page C-51 – The City of Henderson HRA Plan Fund was created by ordinance. It covers all employees enrolled in the City's health insurance plan. The HRA Fund reimburses participants for health insurance plan deductible and co-insurance expenses up to the amount in an individual participant's account balance.

Department – Non-Departmental #90

Division – Non-Departmental #298

Fund – Civil Service Pension #32 page C-76 – The City of Henderson Civil Service Pension Fund (a contributory defined benefit plan) was created by ordinance. It covers City employees, other than those in the police and fire departments, who elected not to transfer into the County Employees Retirement System (CERS) plan.

Department – Non-Departmental #90
Division – Non-Departmental #298

Fund – Police & Fire Pension #33 page C-77 – The City of Henderson Police and Fire Pension Fund (a contributory defined benefit plan) was created by state statute. It covers all the employees of the police and fire departments who elected not to transfer to the CERS plan.

Department – Non-Departmental #90
Division – Non-Departmental #298

Fund – Cemetery #40 page C-109 - The Cemetery Division is responsible for the operation and upkeep of the city's two operating cemeteries, Fernwood, and Fairmont. These responsibilities include upkeep and operation of all roads, signage, one Chapel, seven mausoleums, and one columbarium. The Cemetery Division is also responsible for the upkeep of the City's one historic cemetery, Spring Garden Cemetery. Fernwood was established in 1849 and Fairmont in 1921.

Department – Parks and Recreation #35
Division – Cemeteries #453

Fund – Health Insurance #45 page C-51 - The Health Insurance Fund accounts for the activities of the Health Insurance Fund. This fund accounts for the financing of services as regards to self-insured accident and health care plans maintained for the benefit of City employees and others, on a cost reimbursement basis.

Department – Non-Departmental #90

Fund – Bond #48 page C-78 – The Bond Fund is used to account for the payment of principal and interest on the City's general long-term debt. Revenues for this purpose are derived from transfers from the General Fund and interest income.

Department – Non-Departmental #90
Division – Debt #597

Fund – Public Way Improvement #50 page C-145 – This Fund is responsible for the upkeep and maintenance of all municipal streets and sidewalks. This includes snow and debris removal, utility cuts, and both major and minor street repairs. The expenses that are reflected in the General Fund are usually for capital outlay. The operational expenses are in the Public Way Improvement Fund.

Department – Public Works #45
Division – Public Way Improvement #342

Fund – Construction #51 page C-53 – The Construction Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities which are funded either by grants or bond proceeds.

Department – Non-Departmental #90
Division – Non-Departmental #298

Fund – Sanitation #57 page C-153 – The Sanitation fund is used to account for the City’s sanitation collection, transfer, and disposal operations.

Department – Public Works #45

Division – Collections #344 – The Collections division includes the collection of sanitary residential and commercial waste.

Division – Landfill #345 – This division tracks the expenses related to the construction, demolition, and debris landfill.

Division – Transfer Station #346 – The Transfer Station includes the expenses related to the transportation and disposal of sanitary waste.

Fund – Emergency Communications #58 page C-183 – The Emergency Communications Fund accounts for funds that operate the 911 emergency communications system.

Department – 911 #55

Division – Emergency Communications #018

Fund – Tourism Commission Fund #59 page C-80 – 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 page C-42 – Sports Complex Fund accounts for funds that operate the new sports complex. 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.

Department – Administration #10

Division – Sports Complex #455

Fund – Community Development Block Grant #81 page C-60 – The Community Development Block Grant Fund accounts for federal grant money used to rehabilitate low-income housing and public facilities.

Department – Administration #10

Division – Community Development #017

Fund – Police Investigation #85 page C-121 – 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

CITY OF HENDERSON , KENTUCKY
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Total Tax Levy for Fiscal Year (a)	Collected within the Fiscal Year of the Levy		Collections in subsequent years (b)	Total Collections to Date		Outstanding Tax
		Amount	Percentage of Levy		Amount	Percentage of Levy	
2014	\$ 7,134,991	\$ 7,071,501	99.1%	\$ 45,376	\$ 7,116,877	99.7%	\$ 18,114
2015	7,452,027	7,375,464	99.0%	53,440	7,428,904	99.7%	23,123
2016	7,760,008	7,676,994	98.9%	58,334	7,735,328	99.7%	24,680
2017	8,027,614	7,915,893	98.6%	81,990	7,997,883	99.6%	29,731
2018	6,809,383 (c)	6,742,413	99.0%	37,798	6,780,211	99.6%	29,172
2019	6,878,368	6,775,793	98.5%	66,277	6,842,070	99.5%	36,298
2020	7,003,380	6,906,448	98.6%	55,535	6,961,983	99.4%	41,397
2021	7,093,337	6,987,140	98.5%	58,808	7,045,948	99.3%	47,389
2022	7,274,875	7,151,436	98.3%	59,532	7,210,968	99.1%	63,907
2023	7,541,752	7,412,562	98.3%	-	7,412,562	98.3%	129,190

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

(b) Collections as of November 3, 2022

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

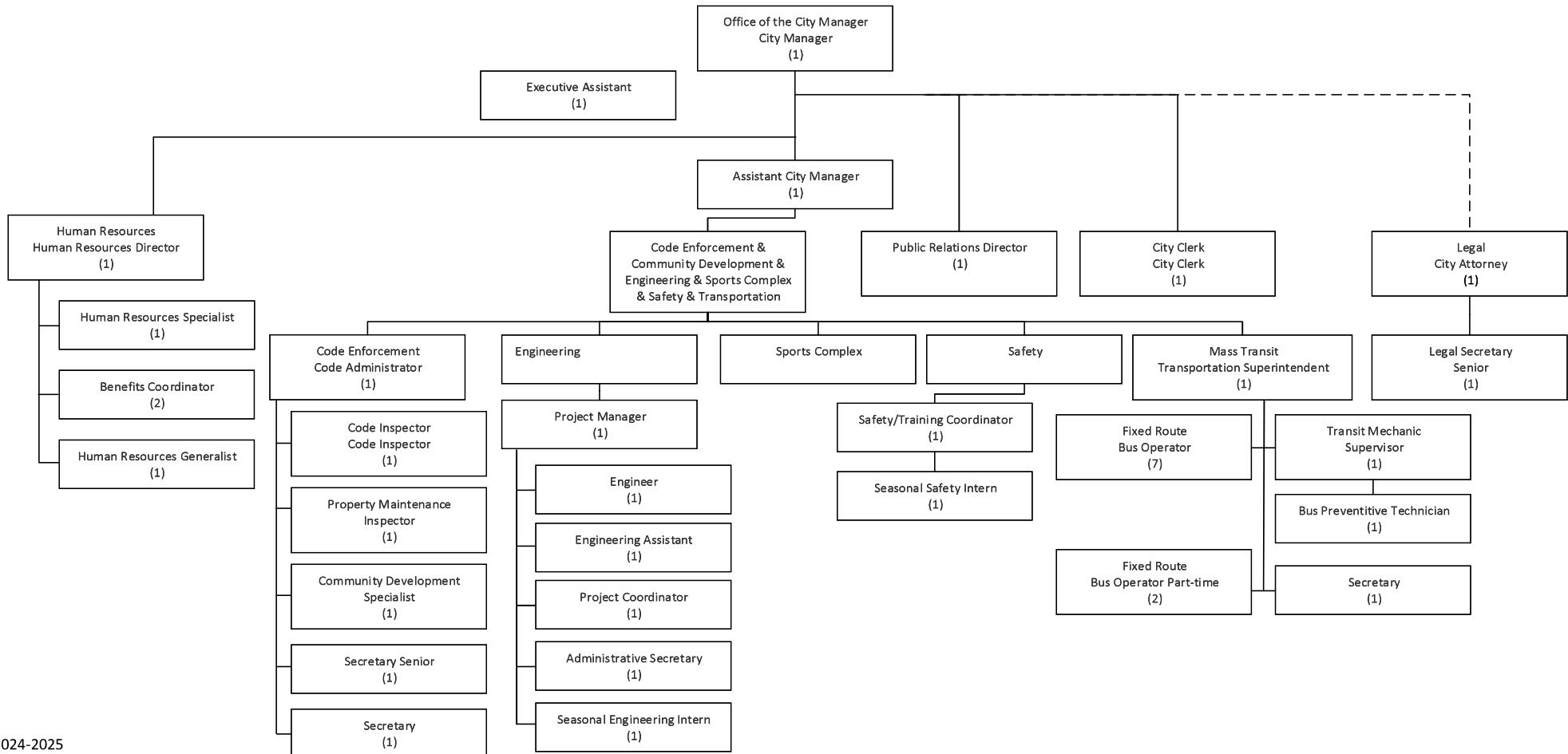


SECTION C

DEPARTMENTAL

BUDGETS

ADMINISTRATION



CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Facilities and Services	Administration	<ol style="list-style-type: none"> 1. Seek funding sources for Phase 4 of Countryview master plan drainage project. 2. Continue updating safety plan citywide and getting it adopted. 3. Revise Strategic Plan for updating and/or replacing outdated facilities. Expand and improve recreational facilities. 4. Continue to evaluate the means and methods of all provided services in order to optimize service with the most economical approach. 5. Coordinate active shooter training for all affected City employees and CPR for interested employees. 6. Implement and promote an Employee Recognition Program. 7. Complete Phase 1 of the New Sports Complex and begin new operations model. 8. Begin construction for Fire Station #1. 9. Perform an OSHA inspection on all City / HWU facilities.
	Administration: City Attorney	<ol style="list-style-type: none"> 1. Complete current mass foreclosure #4 by Feb. 2025; Prepare and file mass foreclosure #5 by the end of Fiscal Year 2025. 2. Complete five-year ordinance review by the end of calendar year 2024. 3. Support efforts to expand low income housing in the City.
	Administration: Human Resources	<ol style="list-style-type: none"> 1. Continue annual HIPAA training for affected City employees to maintain continued protection of private individual information. 2. Revise and update the City of Henderson Employee Manual.
	Administration: Mass Transit	<ol style="list-style-type: none"> 1. Provide public information in a timely manner and attend functions in the community to help spread awareness of city transportation services. 2. Work with local business and industry leaders on transportation needs. 3. Continue with fleet replacement program to meet FTA recommendations and purchase a lift-equipped mini van.

CITY OF HENDERSON, KY
Enhance the Economic Climate of the Community
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Economic Development	Administration	<ol style="list-style-type: none"> 1. Continue to participate in efforts to create new jobs, increase per capita income levels, and expand the tax base by working with various governmental units, business and industry. 2. Finalize marketing strategy for the promotion of the Henderson Industrial Park property. 3. Develop and implement a housing development strategy. 4. Develop a marketing strategy to attract new retail and hotelier for city property. 5. Begin design development of loop road connecting Barrett Boulevard. 6. Continue working with EDC staff on attracting and retaining business and industry. 7. Continue financial support of City/County airport projects. 8. Develop marketing plan for commercial property along Barrett Boulevard. 9. Continue efforts to buy/sell real property for economic development purposes. 10. Pursue KYTC surplus land as a result of the construction of I-69 for residential/commercial use. 11. Conference center/access road and infrastructure in Audubon Park.

CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Transportation	Administration	<ol style="list-style-type: none"> 1. Complete acquisition of Easement and Construction phases of the TAP state grant project for sidewalk improvements along Green River Road in the Bend Gate school area. 2. Continuation of the ADA compliance transition plan for accessibility in rights-of-way as required by Federal Highway Administration. 3. Complete Utility Relocation & Construction Phases of Wathen Lane Widening Project from U.S. 60 to Braxton Park. 4. Coordinate with Kentucky Transportation Cabinet and contractor on utility relocation and traffic planning for I-69 Project.

CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Housing & Population	Administration	<ol style="list-style-type: none"> 1. Continue progression of condemnations of abandoned, dilapidated properties that are on the City's delinquent tax list and have repeated property maintenance violations. 2. Continue targeted enforcement of property maintenance violations on unsafe structures and blighted properties. 3. Continue stepped up property maintenance inspection efforts to include all areas of the City. 4. Continue to promote a more streamlined approach for developers and citizens when developing and redeveloping property within the City. 5. Continue to pursue grant funding resources to improve infrastructure improvements within the City of Henderson; provide continued public services; increase the number of safe and affordable homes through available funding resources with rehabilitation and reconstruction; and continue to facilitate the City in becoming a more sustainable community.

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Administrative	Administration: Human Resources	<ol style="list-style-type: none"> 1. Evaluate the employee near-site clinic's revenue neutral impact on the health insurance benefit by comparing employee health clinic costs to the plan claim costs. 2. Identify aggregate employees' out-of-pocket savings from utilization of the employee near-site clinic. 3. Raise employee awareness and encourage use of employee near-site clinic. 4. Raise employee awareness and encourage use of medication therapy program (MTM) in partnership with the health plan's third party administrator (TPA) and employee near-site clinic vendor. 5. Broaden recruitment strategies for employment opportunities, including increased online recruitment tools.

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Quality of Life	Administration: Mass Transit	<p>1. Plan and conduct the 22nd annual HART Passenger Appreciation Day in the fall, including free transportation and refreshments for customers.</p> <p>2. To continue to provide safe and reliable transportation to the citizens of Henderson.</p>

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 2025

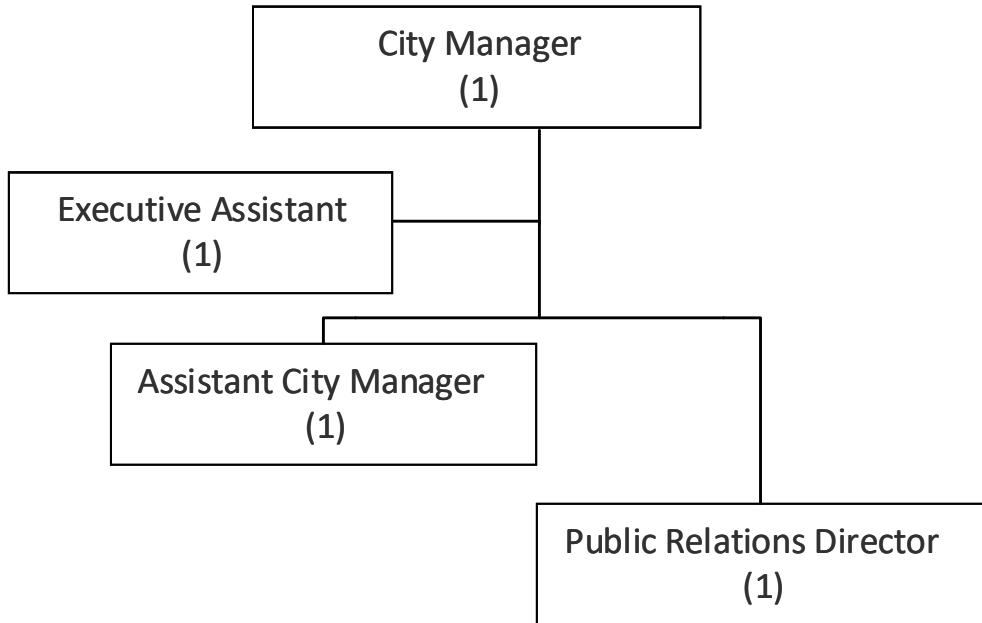
Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 10 - Administration							
Division 010 - City Commission							
41 Personnel Services							
4101	Salaries - Supervision	\$ 64,416	\$ 65,932	\$ 65,368	\$ 70,360	\$ 72,760	3.4%
4106	FICA	3,459	3,553	3,482	4,370	4,520	3.4%
4107	Medicare	809	831	814	1,030	1,060	2.9%
4109	Health Insurance	74,160	77,080	62,208	101,340	100,440	-0.9%
4111	Workers Compensation	40	51	26	120	120	0.0%
4112	Employee Assist. Prgm	54	49	46	90	90	0.0%
Personnel Services Total		142,938	147,496	131,944	177,310	178,990	0.9%
42 Supplies							
4203	Office Supplies	570	341	300	710	710	0.0%
4208	Postage	57	58	70	60	80	33.3%
4211	Periodicals & Supple.	136	53	85	100	200	100.0%
Supplies Total		763	452	455	870	990	13.8%
43 Maintenance & Repairs							
4302	Office Equip. Repair	1	2	-	10	10	0.0%
Maintenance & Repairs Total		1	2	-	10	10	0.0%
44 Services							
4401	Telephone	2,534	2,927	3,190	3,000	3,000	0.0%
4403	Assoc. Dues/Subscript.	53,267	37,811	58,000	58,500	58,500	0.0%
4405	Travel & Training	3,370	27,009	17,100	20,000	20,000	0.0%
4415	Special Services	2,529	1,325	2,160	2,500	2,500	0.0%
4417	Printing and Reprod.	267	215	270	300	300	0.0%
4419	Professional Services	180	1,675	1,500	2,000	2,000	0.0%
Services Total		62,147	70,962	82,220	86,300	86,300	0.0%
Total Mayor & City Commission		\$ 205,849	\$ 218,912	\$ 214,619	\$ 264,490	\$ 266,290	0.7%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

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 Subscript	Green River Area Development District	\$ 28,000
		Kentucky League of Cities	11,000
		BridgeLink	10,000
		Evansville Metropolitan Planning Organization	4,000
		National League of Cities	2,000
		Housing Board Members	600
		Kentuckians for Better Transportation	500
		Other	2,400
		Total	\$ 58,500
4415	Special Services	Retirement Watches & Engraving	\$ 1,200
		Christmas Parade	500
		Logo Incentives	500
		Other	300
		Total	\$ 2,500
4419	Professional Services	Miscellaneous Projects as Needed	\$ 2,000

ADMINISTRATION CITY MANAGER



The City Manager provides centralized administration, coordination, control, and evaluation of municipal programs. The City manager assists the Mayor and City Commissioners in developing and implementing public policy. The City Manager is appointed by the board of commissioners and serves as the chief administrative officer 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 statute including enforcement of the City Manager Plan, City ordinances, and all applicable statutes.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 10 - Administration							
Division 011 - City Manager							
41 Personnel Services							
4101	Salaries - Supervision	\$ 212,336	\$ 270,595	\$ 277,432	\$ 322,160	\$ 357,170	10.9%
4102	Salaries - Clerical	21,152	23,486	53,690	49,100	58,770	19.7%
4103	Salaries - Operational	875	-	-	-	-	N/A
4104	Salaries - Overtime	348	313	525	2,550	3,050	19.6%
4105	Salaries - Other	-	-	-	2,500	2,500	0.0%
4106	FICA	14,586	18,488	21,402	23,340	26,140	12.0%
4107	Medicare	3,523	4,430	5,005	5,460	6,120	12.1%
4108	Life Insurance	2,585	2,647	179	10,370	10,370	0.0%
4109	Health Insurance	49,440	50,979	63,497	81,080	80,360	-0.9%
4110	Other Insurance	1,055	988	1,122	460	460	0.0%
4111	Workers Compensation	155	188	110	610	680	11.5%
4112	Employee Assist. Prgm	47	49	60	80	80	0.0%
4115	Unemploy. Insurance	387	163	330	560	620	10.7%
4116	Employee Pension	24,451	23,360	24,822	24,040	27,720	15.3%
4118	Retirement - Other	22,918	30,429	32,090	43,330	44,050	1.7%
Personnel Services Total		353,858	426,115	480,263	565,640	618,090	9.3%
42 Supplies							
4201	Fuel	112	-	-	-	-	N/A
4203	Office Supplies	1,428	2,858	2,900	1,500	1,500	0.0%
4208	Postage	136	40	55	60	100	66.7%
4211	Periodicals & Supple.	4,252	5,538	-	300	300	0.0%
Supplies Total		5,928	8,436	2,955	1,860	1,900	2.2%
43 Maintenance & Repairs							
4302	Office Equip. Repair	4	1	-	10	10	0.0%
Maintenance & Repairs Total		4	1	-	10	10	0.0%
44 Services							
4401	Telephone	4,223	4,790	4,550	4,800	5,250	9.4%
4403	Assoc. Dues/Subscript.	1,723	2,114	1,248	1,650	3,400	106.1%
4405	Travel & Training	1,125	645	6,150	10,000	11,960	19.6%
4408	Legal Advertising	-	70	-	100	100	0.0%
4415	Special Services	180	73	-	300	300	0.0%
4416	Car Allowance	5,445	7,470	8,550	10,800	14,400	33.3%
4417	Printing and Reprod.	280	397	200	250	250	0.0%
4418	Contractual Services	-	280	-	-	-	N/A
4419	Professional Services	996	1,046	26,074	2,000	2,000	0.0%
Services Total		13,972	16,885	46,772	29,900	37,660	26.0%
Total City Manager		\$ 373,762	\$ 451,437	\$ 529,990	\$ 597,410	\$ 657,660	10.1%

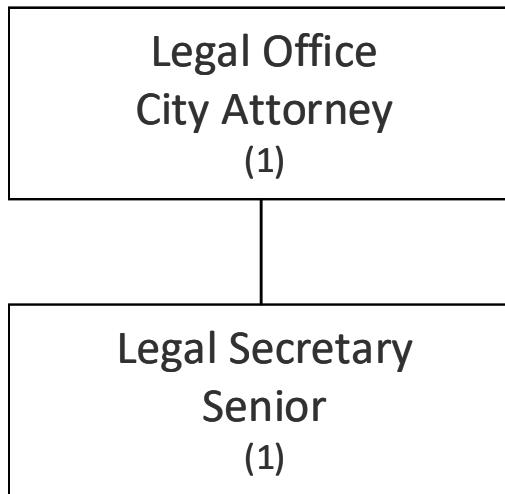
CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT: Administration

DIVISION: City Manager

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Other	\$ 300
4403	Association Dues and Subscript	KCCMA Dues	\$ 750
		American Society of Civil Engineers	300
		American Public Works Association	250
		National Society of Professional Engineers	300
		Rotary Dues	900
		Other	900
		Total	\$ 3,400
4415	Special Services	Other	\$ 300
4419	Professional Services	Social Media Archival Services (1/3 of total shared with (HPD/HFD	\$ 1,000
		Other	1,000
		Total	\$ 2,000

LEGAL OFFICE



The City Attorney provides all legal assistance to the Board of Commissioners, City Manager, Department Heads and other boards and city commissions. The City Attorney is appointed by the Board of Commissioners and provides legal counsel and representation to the Board, City Manager, departments of City government, City-appointed boards and 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 inquiries under the Freedom of Information Act.
6. Handles some matters of litigation, risk management, and real estate.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

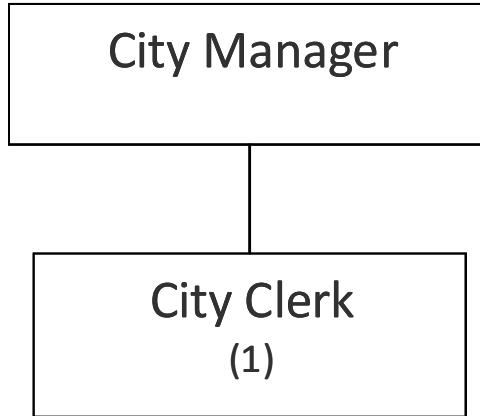
Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 10 - Administration							
Division 012 - City Attorney							
41 Personnel Services							
4101	Salaries - Supervision	\$ 111,556	\$ 119,360	\$ 125,290	\$ 127,260	\$ 133,740	5.1%
4102	Salaries - Clerical	48,597	52,206	59,525	55,260	64,080	16.0%
4104	Salaries - Overtime	251	48	612	160	190	18.8%
4106	FICA	9,582	10,218	11,052	11,330	12,280	8.4%
4107	Medicare	2,241	2,390	2,585	2,650	2,880	8.7%
4108	Life Insurance	93	88	96	90	90	0.0%
4109	Health Insurance	36,960	39,360	39,024	40,540	40,180	-0.9%
4110	Other Insurance	229	210	229	230	230	0.0%
4111	Workers Compensation	100	107	62	320	340	6.3%
4112	Employee Assist. Prgm	36	33	38	40	40	0.0%
4115	Unemploy. Insurance	269	87	153	270	300	11.1%
4116	Employee Pension	43,186	45,853	43,279	42,640	39,030	-8.5%
Personnel Services Total		253,100	269,960	281,944	280,790	293,380	4.5%
42 Supplies							
4203	Office Supplies	708	1,431	1,300	1,300	1,700	30.8%
4208	Postage	381	470	500	560	560	0.0%
4211	Periodicals & Supple.	9,445	10,124	11,140	11,280	12,160	7.8%
Supplies Total		10,534	12,025	12,940	13,140	14,420	9.7%
43 Maintenance & Repairs							
4302	Office Equip. Repair	24	20	50	50	50	0.0%
Maintenance & Repairs Total		24	20	50	50	50	0.0%
44 Services							
4401	Telephone	444	488	450	450	450	0.0%
4403	Assoc. Dues/Subscript.	4,210	4,677	5,100	5,000	6,250	25.0%
4405	Travel & Training	1,439	2,061	3,000	5,670	7,460	31.6%
4415	Special Services	519	101	100	950	550	-42.1%
4416	Car Allowance	-	-	-	-	7,200	N/A
4417	Printing and Reprod.	338	345	400	650	650	0.0%
4419	Professional Services	77,687	60,313	48,000	75,000	75,000	0.0%
Services Total		84,637	67,985	57,050	87,720	97,560	11.2%
45 Sundry Charges							
4501	Insurance Expense	7,585	8,481	7,879	8,240	8,670	5.2%
Sundry Charge Total		7,585	8,481	7,879	8,240	8,670	5.2%
Total Legal		\$ 355,880	\$ 358,471	\$ 359,863	\$ 389,940	\$ 414,080	6.2%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT: Administration DIVISION: City Attorney

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals and Supplements	Baldwin's KY Revised Statutes	\$ 6,000
		Advance Lexis On Line	4,360
		Kentucky Practice	760
		Kentucky Court Net	380
		Kentucky Verdict Reporter	310
		Kentucky Law Summary	300
		KLC Legal Handbook	50
		Total	\$ 12,160
4403	Association Dues and Subscrip	ASCAP/MPLC/SESAC	\$ 3,000
		International Municipal Lawyers Association	675
		Kentucky Bar Association	375
		Others (Henderson/ABA/INSC/MAAK)	1,300
		Rotary Dues	900
		Total	\$ 6,250
4419	Professional Services	Attorney Fees	\$ 75,000

ADMINISTRATION
CITY CLERK



The City Clerk serves as a liaison between the elected officials and the people. The City Clerk's Office prepares and maintains the documentation needed by the City Commission and maintains the Code of Ordinances as passed by the Commission.

Duties and powers:

- 1.Prepares and maintains minutes of each City Commission meeting.
- 2.Maintains the Code of Ordinances as passed by the City Commission.
- 3.Maintains legal agreements and cemetery deeds.
- 4.Maintains database of burials at Fernwood and Fairmont Cemeteries.
- 5.Assigns disabled parking space permits for on-street parking.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 10 - Administration							
Division 013 - City Clerk							
41 Personnel Services							
4101	Salaries - Supervision	\$ 64,274	\$ 68,931	\$ 73,184	\$ 91,850	\$ 70,140	-23.6%
4102	Salaries - Clerical	20,139	22,768	-	-	-	N/A
4106	FICA	5,098	5,534	4,422	5,700	4,350	-23.7%
4107	Medicare	1,192	1,294	1,034	1,340	1,020	-23.9%
4108	Life Insurance	58	51	31	60	60	0.0%
4109	Health Insurance	26,280	29,520	19,512	27,020	26,780	-0.9%
4110	Other Insurance	163	158	115	160	160	0.0%
4111	Workers Compensation	54	63	37	150	120	-20.0%
4112	Employee Assist. Prgm	26	25	19	30	30	0.0%
4115	Unemploy. Insurance	101	35	60	140	110	-21.4%
4116	Employee Pension	22,615	24,518	17,081	21,440	13,830	-35.5%
Personnel Services Total		140,000	152,897	115,495	147,890	116,600	-21.2%
42 Supplies							
4203	Office Supplies	448	2,221	7,500	1,500	1,500	0.0%
4208	Postage	358	64	70	100	100	0.0%
Supplies Total		806	2,285	7,570	1,600	1,600	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	6	3	210	10	10	0.0%
Maintenance & Repairs Total		6	3	210	10	10	0.0%
44 Services							
4401	Telephone	543	591	630	650	650	0.0%
4403	Assoc. Dues/Subscript.	300	325	450	460	400	-13.0%
4405	Travel & Training	-	780	2,800	3,000	3,200	6.7%
4408	Legal Advertising	6,198	3,958	4,700	6,500	5,000	-23.1%
4415	Special Services	31	25	30	50	50	0.0%
4417	Printing and Reprod.	45	65	40	50	50	0.0%
4418	Contractual Services	-	-	16,000	-	-	N/A
4419	Professional Services	4,923	8,699	6,050	6,050	6,100	0.8%
Services Total		12,040	14,443	30,700	16,760	15,450	-7.8%
Total City Clerk		\$ 152,852	\$ 169,628	\$ 153,975	\$ 166,260	\$ 133,660	-19.6%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

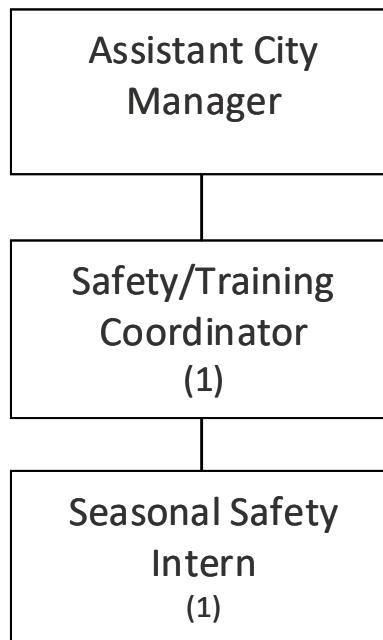
DEPARTMENT: Administration

DIVISION: City Clerk

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscriptions	Kentucky Municipal Clerk and Green River Clerks Associations Other (memberships, luncheons, dinners)	\$ 200 200
			Total \$ 400
4419	Professional Services	Codification of Ordinances	\$ 6,100

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 HWU.
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 re-occurrence.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 10 - Administration							
Division 016 - Safety							
41 Personnel Services							
4101	Salaries - Supervision	\$ 52,788	\$ 72,490	\$ 77,302	\$ 78,130	\$ 83,260	6.6%
4105	Salaries - Other	-	-	-	9,690	-	-100.0%
4106	FICA	3,270	4,448	4,707	5,450	5,170	-5.1%
4107	Medicare	765	1,040	1,101	1,280	1,210	-5.5%
4108	Life Insurance	40	44	48	50	50	0.0%
4109	Health Insurance	13,800	19,680	19,512	20,270	20,090	-0.9%
4110	Other Insurance	96	105	115	120	120	0.0%
4111	Workers Compensation	27	52	29	130	140	7.7%
4112	Employee Assist. Prgm	15	17	19	20	20	0.0%
4115	Unemploy. Insurance	106	37	63	130	130	0.0%
4116	Employee Pension	14,220	19,369	18,042	18,240	16,410	-10.0%
Personnel Services Total		85,127	117,282	120,938	133,510	126,600	-5.2%
42 Supplies							
4201	Fuel	1,308	1,463	1,661	2,430	2,210	-9.1%
4203	Office Supplies	834	302	600	500	650	30.0%
4207	Clothing	51	105	130	130	130	0.0%
4209	Educational Supplies	-	36	-	100	100	0.0%
4211	Periodicals & Supple.	2,579	3,528	4,800	2,900	1,100	-62.1%
4225	Safety Supplies	2,955	2,829	12,000	14,600	7,700	-47.3%
Supplies Total		7,727	8,263	19,191	20,660	11,890	-42.4%
43 Maintenance & Repairs							
4301	Vehicle Repair	641	723	70	150	150	0.0%
4302	Office Equipment Repair	1,545	-	-	-	-	N/A
4304	Other Equipment Repair	-	-	-	170	170	0.0%
Maintenance & Repairs Total		2,186	723	70	320	320	0.0%
44 Services							
4401	Telephone	1,380	1,327	1,330	1,400	1,400	0.0%
4402	Medical Exams	38,388	30,228	36,000	36,080	46,250	28.2%
4404	Multi-Depart. Training	33,905	41,170	42,000	45,650	52,250	14.5%
4405	Travel & Training	3,327	1,867	1,600	1,580	1,650	4.4%
4415	Special Services	30	114	9,000	10,030	10,030	0.0%
4417	Printing and Reprod.	7	12	30	80	80	0.0%
4418	Contractual Services	-	2,706	11,200	3,000	52,500	1650.0%
Services Total		77,037	77,424	101,160	97,820	164,160	67.8%
Total Safety		\$ 172,077	\$ 203,692	\$ 241,359	\$ 252,310	\$ 302,970	20.1%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT: Administration DIVISION: Safety

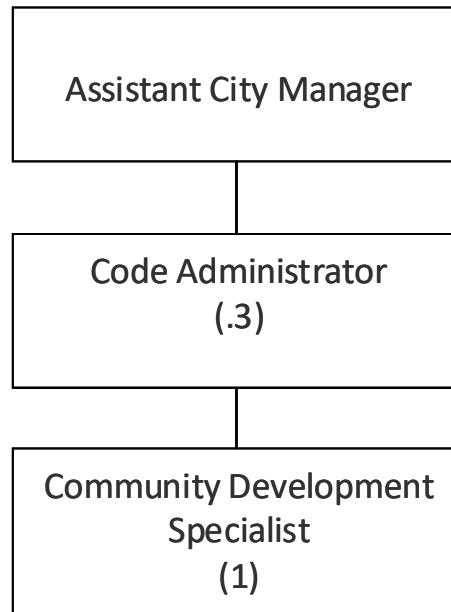
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Toner Cartridge (One black, cyan, yellow, blue) Ribbon for I.D. card Printer Miscellaneous	\$ 400 150 100 Total \$ 650
4209	Educational Supplies	Miscellaneous Safety Videos	\$ 100
4211	Periodicals and Supplements	JJ Keller Subscription JSA Software for Safety Reports	\$ 300 800 Total \$ 1,100
4225	Safety Supplies	Automated External Defibrillators (Replacement of Two) First Aid Cabinets Supplies PPE (Ear, Head, Eye, and Hand protection) Signage (Confined Space, Hearing Protection Required, No Entry) AED Pads Miscellaneous	\$ 4,800 500 400 300 1,500 200 Total \$ 7,700
4301	Vehicle Repair	Preventative Maintenance for One Vehicle	\$ 150
4304	Other Equipment Repair	GPS for One Vehicle	\$ 170
4402	Medical Exams	OSHA-Required Questionnaires & Physicals HFD + diver physicals & other misc. tests (62) HPD (60) + diver physicals (5) HWU (20) Public Works (5)	\$ 41,000 4,000 1,000 250 Total \$ 46,250
4404	Multi-Departmental Training	Target Solutions Online Training Platform Supervisory Training Work zone Safety (flagger trng) - HMG, PW, and HWU for 30 ped Commercial Drivers' License Theory Trng (10 classes JJKeller) OSHA 10-hr card for Gen. Ind (20 students) OSHA 10-hr card for Const. (10 students) CDL Testing	\$ 32,000 14,000 2,800 2,500 300 150 500 Total \$ 52,250

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT: Administration DIVISION: Safety

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4415	Special Services	Employee / Safety Awareness	\$ 10,000
		Other	30
			\$ 10,030
4418	Contractual Services	Annual Crane Inspections	\$ 3,000
		3rd Party Consultant OSHA Inspection-Last Completed March 20	26,000
		Repairs Resulting from Mock OSHA Inspection	10,000
		Safety Intern (6 Months through Temp. Agency)	13,500
			\$ 52,500

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 2025

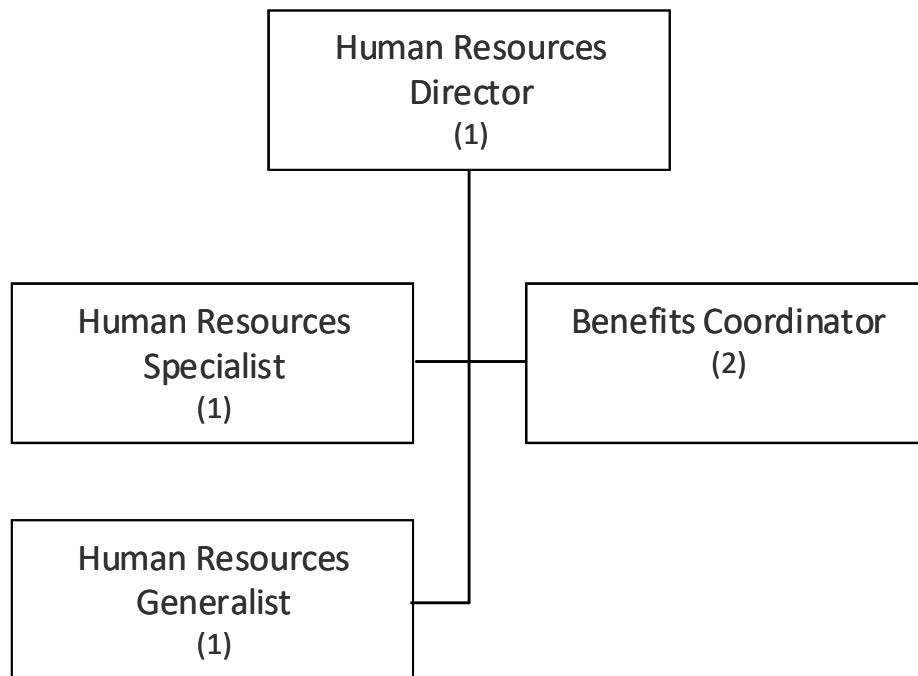
Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 10 - Administration							
Division 017 - Community Development							
41 Personnel Services							
4101	Salaries - Supervision	\$ 18,224	\$ 4,053	\$ 19,234	\$ 19,180	\$ 20,440	6.6%
4103	Salaries - Operational	55,978	59,656	65,946	62,970	66,680	5.9%
4104	Salaries - Overtime	434	677	22	500	500	0.0%
4106	FICA	4,502	3,864	5,095	5,100	5,370	5.3%
4107	Medicare	1,053	904	1,192	1,200	1,260	5.0%
4108	Life Insurance	54	47	62	60	60	0.0%
4109	Health Insurance	22,620	20,664	25,366	26,350	26,120	-0.9%
4110	Other Insurance	138	110	149	150	150	0.0%
4111	Workers Compensation	224	18	15	910	970	6.6%
4112	Employee Assist. Prgm	22	18	24	30	30	0.0%
4115	Unemploy. Insurance	88	31	56	130	130	0.0%
4116	Employee Pension	19,263	17,195	19,886	19,180	17,080	-10.9%
Personnel Services Total		122,600	107,237	137,047	135,760	138,790	2.2%
42 Supplies							
4203	Office Supplies	920	48	800	800	800	0.0%
4208	Postage	243	89	100	200	200	0.0%
4209	Educational Supplies	1,461	770	1,600	1,600	1,600	0.0%
Supplies Total		2,624	907	2,500	2,600	2,600	0.0%
43 Maintenance & Repairs							
4302	Office Equip. Repair	11	1	10	10	10	0.0%
Maintenance & Repairs Total		11	1	10	10	10	0.0%
44 Services							
4403	Assoc. Dues/Subscript.	106	42	500	500	500	0.0%
4405	Travel & Training	(385)	1,262	1,300	1,790	1,810	1.1%
4415	Special Services	159	220	430	30	30	0.0%
4417	Printing and Reprod.	532	570	500	500	500	0.0%
Services Total		412	2,094	2,730	2,820	2,840	0.7%
Total Community Development		\$ 125,647	\$ 110,239	\$ 142,287	\$ 141,190	\$ 144,240	2.2%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT: Administration DIVISION: Community Development

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer cartridges for LaserJet and color printers, paper, folders, labels, batteries, etc.	\$ 800
4208	Postage	Postage for mailings to HUD for required reports, client application	\$ 200
4209	Education Supplies	Supplies required for annual World Changers and/or KY Changers Fair Housing, etc.	\$ 1,600
4403	Association Dues and Subscript	Community Development Digest	\$ 500
4417	Printing and Reproduction	Printing of plans and documents required by HUD	\$ 500

HUMAN RESOURCES



The Human Resources division administers all human 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.

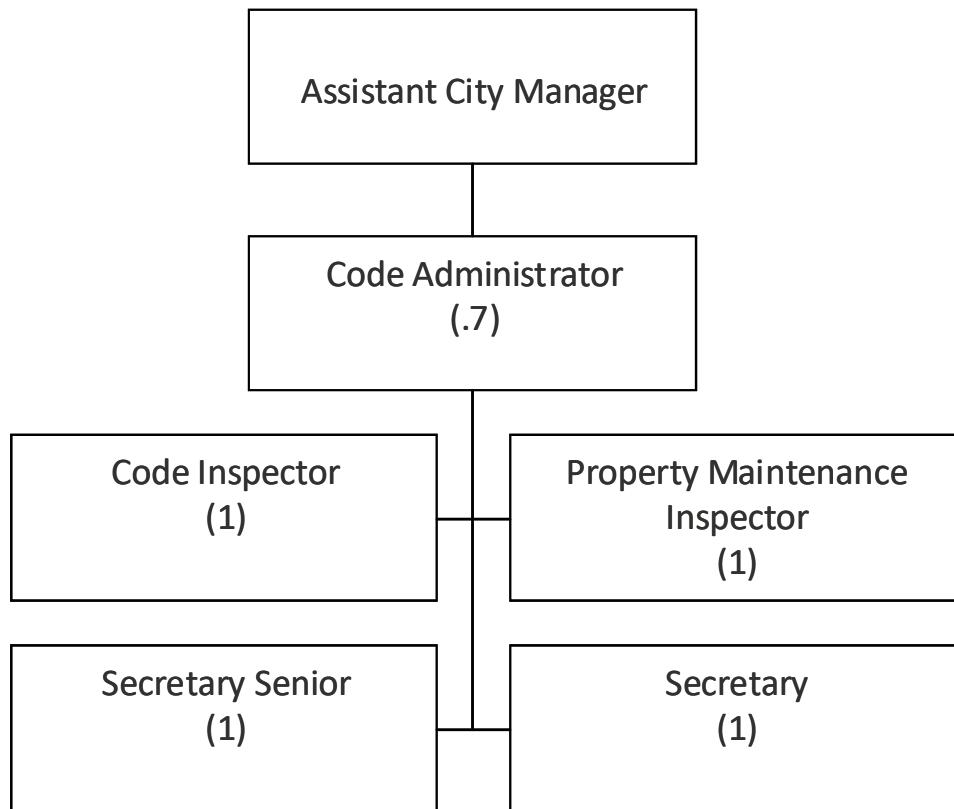
CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 10 - Administration							
Division 124 - Human Resources							
41 Personnel Services							
4101	Salaries - Supervision	\$ 94,201	\$ 99,656	\$ 105,209	\$ 146,230	\$ 115,590	-21.0%
4103	Salaries - Operational	180,244	185,779	232,367	196,690	226,010	14.9%
4104	Salaries - Overtime	6,345	8,537	12,378	5,850	6,700	14.5%
4106	FICA	17,034	17,861	21,304	21,630	21,570	-0.3%
4107	Medicare	3,984	4,177	4,982	5,060	5,050	-0.2%
4108	Life Insurance	240	220	240	240	260	8.3%
4109	Health Insurance	76,272	79,178	78,548	111,480	120,530	8.1%
4110	Other Insurance	583	526	574	640	690	7.8%
4111	Workers Compensation	177	197	39	560	560	0.0%
4112	Employee Assist. Prgm	92	84	94	100	110	10.0%
4115	Unemploy. Insurance	456	148	268	810	850	4.9%
4116	Employee Pension	75,231	78,544	81,679	81,400	68,560	-15.8%
Personnel Services Total		454,859	474,907	537,682	570,690	566,480	-0.7%
42 Supplies							
4201	Fuel	184	189	242	380	330	-13.2%
4203	Office Supplies	4,152	3,386	5,338	5,500	5,500	0.0%
4208	Postage	1,040	1,014	1,326	1,100	1,100	0.0%
4209	Educational Supplies	-	-	-	200	200	0.0%
Supplies Total		5,376	4,589	6,906	7,180	7,130	-0.7%
43 Maintenance & Repairs							
4301	Vehicle Repair	45	470	54	-	100	N/A
4302	Office Equip. Repair	279	937	182	-	170	N/A
4304	Other Equipment Repair	-	-	-	170	-	-100.0%
Maintenance & Repairs Total		324	1,407	236	170	270	58.8%
44 Services							
4401	Telephone	1,593	1,745	1,623	1,700	1,700	0.0%
4402	Medical Exams	25,819	21,365	16,172	18,700	18,700	0.0%
4403	Assoc. Dues/Subscript.	1,284	1,254	2,210	1,560	840	-46.2%
4404	Multi-Depart. Training	1,360	-	-	1,500	1,500	0.0%
4405	Travel & Training	1,342	5,583	3,784	6,390	8,220	28.6%
4406	Boards & Meetings	150	150	150	300	300	0.0%
4408	Legal Advertising	10,732	10,825	700	9,800	5,000	-49.0%
4415	Special Services	214	4,687	1,802	1,500	1,800	20.0%
4417	Printing and Reprod.	894	947	974	1,000	1,000	0.0%
4418	Contractual Services	28,998	20,881	23,613	22,960	24,830	8.1%
4419	Professional Services	638	-	-	-	-	N/A
Services Total		73,024	67,437	51,028	65,410	63,890	-2.3%
45 Sundry Charges							
4501	Insurance Expense	2,713	2,493	2,249	2,750	2,480	-9.8%
Sundry Charge Total		2,713	2,493	2,249	2,750	2,480	-9.8%
Total Human Resources		\$ 536,296	\$ 550,833	\$ 598,101	\$ 646,200	\$ 640,250	-0.9%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT:		<u>Administration</u>	DIVISION:	<u>Human Resources</u>
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST	
4203	Office Supplies	Toner cartridges for copier, fax, printers, sympathy cards & birthday cards for employees, and other office supplies	\$ 5,500	
4402	Medical Exams	Pre-employment drug screens and physicals	\$ 12,900	
		Random drug screens	5,800	
			Total	\$ 18,700
4403	Association Dues & Subscription	Society for HR Professionals (SHRM) for 2 HR Staff	\$ 490	
		KY Public HR Association (KPHRA) membership for 6 staff	350	
			Total	\$ 840
4404	Multi-Department Training	Online HIPAA training & other training via contractual through IT d	\$ 1,500	
4408	Legal Advertising	Online news media & social media employment advertising	\$ 3,600	
		Radio employment opportunities advertising	1,400	
			Total	\$ 5,000
4415	Special Services	Job fair registration & City-wide employee recognition program	\$ 1,800	
4418	Contractual Services	Background checks on new employees & annual citywide MVR	\$ 8,000	
		checks for employee jobs requiring driver license		
		Online recruitment/application/applicant tracking HRIS software	16,830	
		for the public sector includes system maintenance and support		
			Total	\$ 24,830

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 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 10 - Administration							
Division 233 - Code Enforcement							
41 Personnel Services							
4101	Salaries - Supervision	\$ 56,665	\$ 55,816	\$ 44,879	\$ 44,750	\$ 48,120	7.5%
4102	Salaries - Clerical	56,005	67,876	67,267	43,970	48,550	10.4%
4103	Salaries - Operational	76,878	77,750	93,153	108,550	121,600	12.0%
4104	Salaries - Overtime	719	24	-	310	340	9.7%
4106	FICA	11,391	12,095	12,293	12,250	13,560	10.7%
4107	Medicare	2,664	2,829	2,875	2,870	3,170	10.5%
4108	Life Insurance	187	192	185	200	200	0.0%
4109	Health Insurance	65,340	64,949	62,560	95,260	94,420	-0.9%
4110	Other Insurance	465	472	482	550	550	0.0%
4111	Workers Compensation	1,202	941	585	6,520	7,220	10.7%
4112	Employee Assist. Prgm	76	78	82	90	90	0.0%
4115	Unemploy. Insurance	312	100	176	300	330	10.0%
4116	Employee Pension	49,034	53,842	47,917	46,120	43,090	-6.6%
Personnel Services Total		320,938	336,964	332,453	361,740	381,240	5.4%
42 Supplies							
4201	Fuel	1,446	1,609	2,162	2,550	2,880	12.9%
4202	Minor Tools	-	2,471	482	500	500	0.0%
4203	Office Supplies	7,166	6,721	7,776	6,000	8,000	33.3%
4207	Clothing Supplies	309	316	588	1,010	1,010	0.0%
4208	Postage	4,861	5,512	5,882	6,000	6,500	8.3%
4209	Educational Supplies	1,262	682	1,147	1,500	1,500	0.0%
4211	Periodicals & Supple.	63	-	-	350	350	0.0%
Supplies Total		15,107	17,311	18,037	17,910	20,740	15.8%
43 Maintenance & Repairs							
4301	Vehicle Repair	2,782	1,348	2,155	4,000	4,000	0.0%
4302	Office Equip. Repair	883	952	1,054	1,000	1,000	0.0%
4304	Other Equipment Repair	-	-	-	680	680	0.0%
Maintenance & Repairs Total		3,665	2,300	3,209	5,680	5,680	0.0%
44 Services							
4401	Telephone	3,302	3,772	3,835	4,500	4,500	0.0%
4403	Assoc. Dues/Subscript.	272	273	337	360	360	0.0%
4405	Travel & Training	1,241	2,327	3,233	4,540	4,540	0.0%
4406	Boards and Meetings	4,400	4,988	4,700	6,250	6,250	0.0%
4408	Legal Advertising	989	978	938	1,600	1,600	0.0%
4415	Special Services	6,603	4,589	3,831	7,650	7,650	0.0%
4417	Printing and Reprod.	1,358	608	1,247	2,150	2,150	0.0%
4418	Contractual Services	58,627	84,196	80,899	155,000	155,000	0.0%
Services Total		76,792	101,731	99,020	182,050	182,050	0.0%
45 Sundry Charges							
4501	Insurance Expense	3,635	3,166	2,482	3,490	2,730	-21.8%
Sundry Charge Total		3,635	3,166	2,482	3,490	2,730	-21.8%
46 Capital Outlay							
4601	Motor Vehicles	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	-100.0%
Capital Outlay Total		-	40,000	-	40,000	-	-100.0%
Total Code Enforcement		\$ 420,137	\$ 501,472	\$ 455,201	\$ 610,870	\$ 592,440	-3.0%

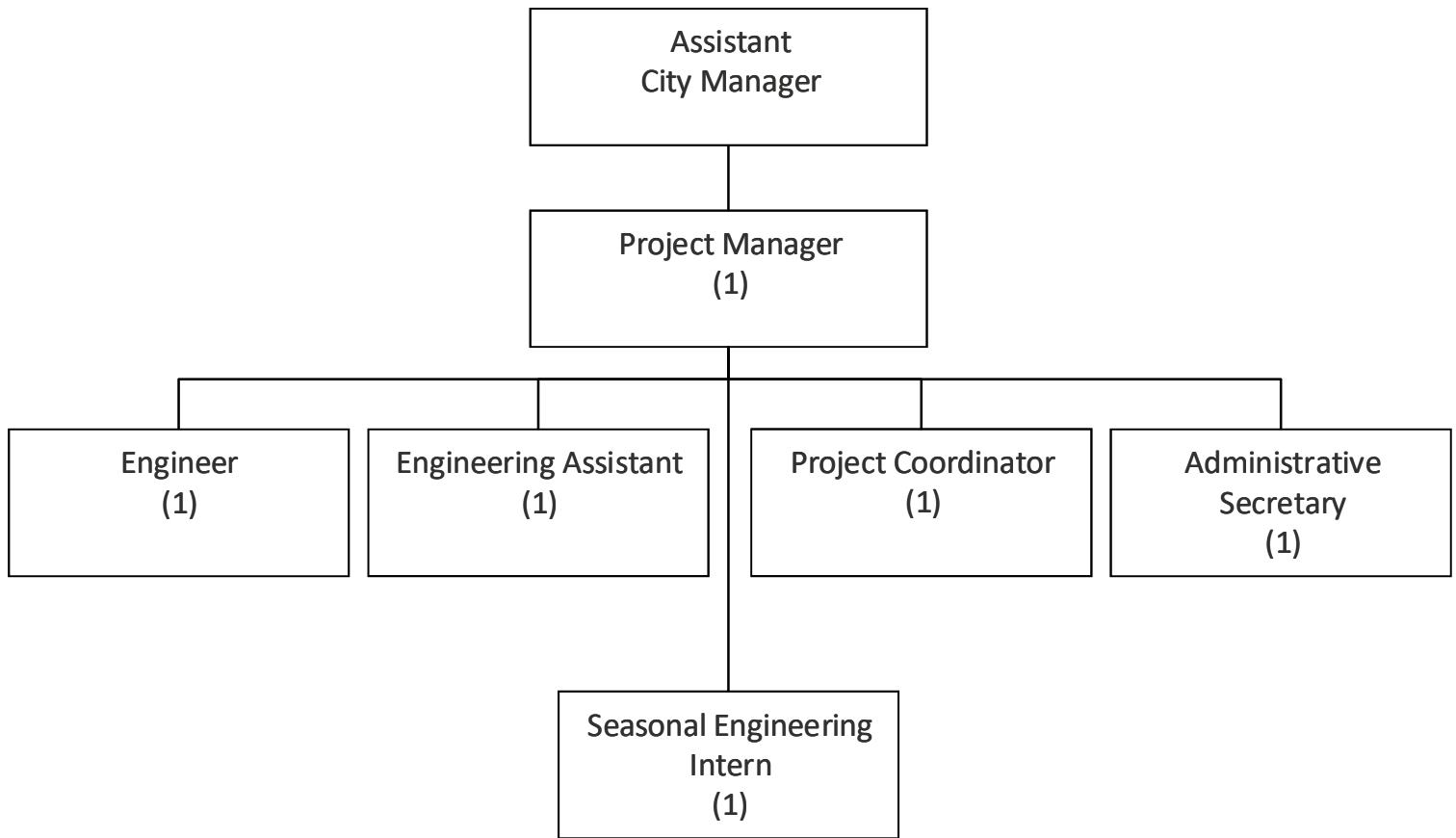
CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

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
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
			Total	\$ 1,500
4211	Periodicals & Supplies	Industry periodicals	\$	350
4301	Vehicle Repairs	Preventative maintenance on 4 vehicles	\$	4,000
4302	Office Equipment Repair	Postage meter maintenance	\$	350
		Copier maintenance		650
			Total	\$ 1,000
4304	Other Equipment Repair	GPS for vehicles	\$	680
4401	Telephone	Mobile phone and long distance	\$	2,500
		25 gig data share plan for tablets used in the field		2,000
			Total	\$ 4,500
4403	Association Dues and Subscript	International Code Council, Inc.	\$	205
		KY State Treasurer for building licenses		100
		CAAK (Code Administrators Assoc. for 3 employees)		55
			Total	\$ 360
4406	Boards and Meetings	Board of Zoning Adjustment - \$50/meeting for 5 members.	\$	3,000
		Code Enforcement Board - \$50/meeting for 5 members		3,000
		Quarterly West KY Code Board Meeting		250
			Total	\$ 6,250

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT:		<u>Administration</u>	DIVISION:	<u>Code Enforcement</u>
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION		TOTAL COST
4408	Legal Advertising	Board of Zoning Adjustment - public notices		\$ 1,200
		Condemnation public notices		400
			Total	\$ 1,600
4415	Special Services	Code Enforcement Lien filing		\$ 6,650
		Land use restriction filing fees		1,000
			Total	\$ 7,650
4417	Printing and Reproduction	Contractor Registration		\$ 1,500
		Materials for notification postings		650
			Total	\$ 2,150
4418	Contractual Services	Condemnation abatements/demolition of 10 houses		\$ 60,000
		Asbestos remediation		45,000
		Mowing and property cleaning abatements		30,000
		Landfill fees		10,000
		Asbestos testing - 10 @ \$550		5,500
		Board and secure abatements		4,000
		Tire removal		500
			Total	\$ 155,000

**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 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 10 - Administration							
Division 377 - Engineering							
41 Personnel Services							
4101	Salaries - Supervision	\$ 79,951	\$ 86,311	\$ 90,670	\$ 92,040	\$ 80,860	-12.1%
4102	Salaries - Clerical	37,633	40,766	45,191	43,440	48,880	12.5%
4103	Salaries - Operational	72,213	77,887	83,568	157,610	267,950	70.0%
4104	Salaries - Overtime	26	55	-	1,000	3,250	225.0%
4105	Salaries - Other	-	-	-	12,800	-	-100.0%
4106	FICA	11,655	12,633	13,428	18,400	24,680	34.1%
4107	Medicare	2,726	2,954	3,140	4,310	5,780	34.1%
4108	Life Insurance	144	132	144	190	260	36.8%
4109	Health Insurance	55,680	59,040	58,536	91,210	120,530	32.1%
4110	Other Insurance	344	315	344	520	690	32.7%
4111	Workers Compensation	1,025	959	586	10,710	14,740	37.6%
4112	Employee Assist. Prgm	54	50	57	90	110	22.2%
4115	Unemploy. Insurance	306	106	186	440	590	34.1%
4116	Employee Pension	52,237	54,782	51,215	68,500	78,440	14.5%
Personnel Services Total		313,994	335,990	347,065	501,260	646,760	29.0%
42 Supplies							
4201	Fuel	292	496	469	700	630	-10.0%
4202	Minor Tools	66	-	-	100	100	0.0%
4203	Office Supplies	1,916	1,486	500	2,000	1,200	-40.0%
4207	Clothing Supplies	-	245	450	660	660	0.0%
4208	Postage	108	112	10	200	150	-25.0%
4209	Educational Supplies	-	-	100	100	100	0.0%
Supplies Total		2,382	2,339	1,529	3,760	2,840	-24.5%
43 Maintenance & Repairs							
4301	Vehicle Repair	150	194	800	200	200	0.0%
4302	Office Equip. Repair	2,624	2,842	1,640	3,900	4,400	12.8%
4304	Other Equip. Repair	-	-	-	170	170	0.0%
Maintenance & Repairs Total		2,774	3,036	2,440	4,270	4,770	11.7%
44 Services							
4401	Telephone	1,523	1,768	2,300	2,000	3,200	60.0%
4403	Assoc. Dues/Subscript.	1,612	1,686	1,700	1,700	1,700	0.0%
4405	Travel & Training	1,415	2,139	4,300	6,300	5,300	-15.9%
4415	Special Services	71	78	50	300	300	0.0%
4416	Car Allowance	1,530	5,220	5,400	5,400	-	-100.0%
4417	Printing and Reprod.	197	78	50	150	150	0.0%
4418	Contractual Services	18,041	21,511	7,500	12,000	22,500	87.5%
4419	Professional Services	150	-	150	150	150	0.0%
Services Total		24,539	32,480	21,450	28,000	33,300	18.9%
45 Sundry Charges							
4501	Insurance Expense	2,380	2,402	2,315	2,650	2,550	-3.8%
Sundry Charge Total		2,380	2,402	2,315	2,650	2,550	-3.8%
Total Engineering		\$ 346,069	\$ 376,247	\$ 374,799	\$ 539,940	\$ 690,220	27.8%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT:

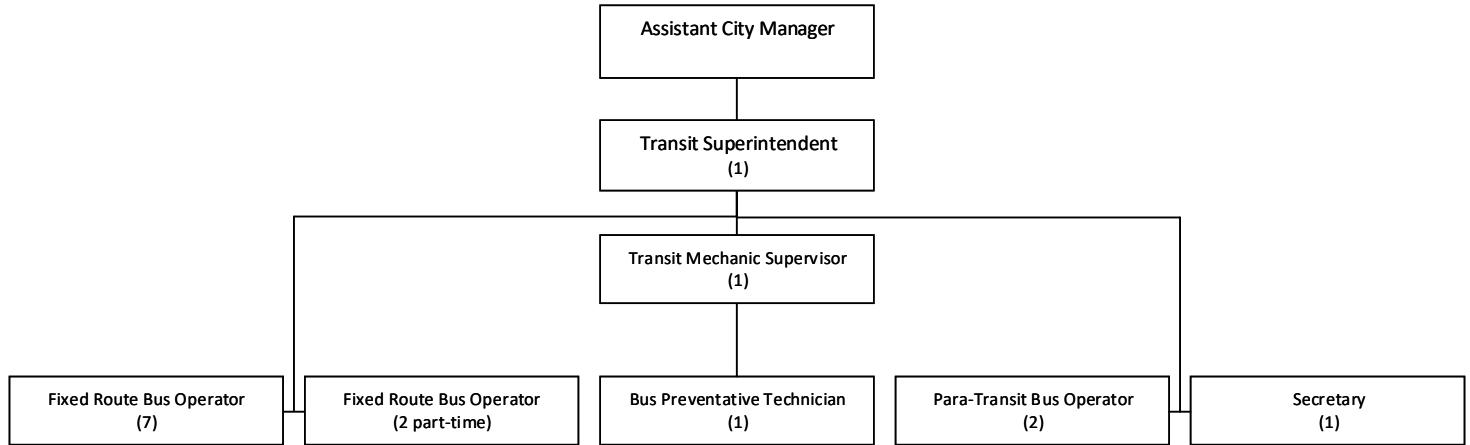
Administration

DIVISION:

Engineering

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer Cartridges & Supplies, etc.	\$ 1,200
4207	Clothing Supplies	Shirts, jackets, and boots	\$ 660
4209	Educational Supplies	MUTCH, AASHTO design manuals	\$ 100
4301	Vehicle Repair	Preventative maintenance on one vehicle	\$ 200
4302	Office Equipment Repair & Maint	Annual Subscription Renewal - Autodesk Infrastructure Design Suite OCE Copier Scanner Maintenance - MACO Printer Maintenance	\$ 2,500 1,500 400
			Total
			\$ 4,400
4304	Other Equipment Repair	GPS for One Vehicle	\$ 170
4403	Association Dues and Subscriptions	National Society of Professional Engineers (2 memberships) American Society of Civil Engineers (2 memberships) American Public Works Association (2 memberships)	600 600 500
			Total
			\$ 1,700
4415	Special Services	Filing Fees	\$ 300
4418	Contractual Services	Bushhog of Borax Drive Summer & Winter Engineering Intern (16 Weeks)	\$ 9,000 13,500
			Total
			\$ 22,500

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 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	Proposed Budget	% Change
REVENUE							
32 Service Fees							
3200 Bus Fares	\$ 17,875	\$ 20,429	\$ 22,000	\$ 19,000	\$ 21,000	10.5%	
Total Service Fees	17,875	20,429	22,000	19,000	21,000	10.5%	
36 Sale of Property							
3622 Sale of Vehicles	4,722	-	-	-	-	N/A	
Total Sale of Property	4,722	-	-	-	-	N/A	
37 Other Revenue							
3700 Interest Income	1,306	1,345	1,600	-	-	N/A	
3730 Insurance Recovery	2,169	742	1,000	-	-	N/A	
3753 Federal Grant	877,948	1,189,727	815,940	1,172,600	1,298,600	10.7%	
3754 State Grant	-	88,833	52,120	88,000	104,000	18.2%	
3851 Transfer from General	-	21,000	443,600	556,000	608,000	9.4%	
3765 KY Fuel Tax Refund	5,875	3,292	4,500	4,400	4,400	0.0%	
3799 Other	167	2	80	-	-	N/A	
Total Other Revenue	887,465	1,304,941	1,318,840	1,821,000	2,015,000	10.7%	
TOTAL HART REVENUE	\$ 910,062	\$ 1,325,370	\$ 1,340,840	\$ 1,840,000	\$ 2,036,000	10.7%	

EXPENSE

Department 10 - Administration
Division 015 - Mass Transit

41 Personnel Services

4101 Salaries - Supervision	\$ 40,323	\$ 61,015	\$ 65,511	\$ 65,420	\$ 70,280	7.4%
4102 Salaries - Clerical	34,772	40,273	30,082	42,740	37,450	-12.4%
4103 Salaries - Operational	410,611	394,514	417,278	495,510	538,490	8.7%
4104 Salaries - Overtime	18,782	26,183	47,405	52,800	52,800	0.0%
4105 Salaries - Other	24,535	9,072	-	-	-	N/A
4106 FICA	31,999	32,140	33,993	40,660	43,370	6.7%
4107 Medicare	7,484	7,517	7,950	9,510	10,150	6.7%
4108 Life Insurance	544	470	500	550	550	0.0%
4109 Health Insurance	198,392	188,674	166,367	263,490	261,150	-0.9%
4110 Other Insurance	1,268	1,151	1,205	1,500	1,500	0.0%
4111 Workers Compensation	8,995	9,361	5,355	40,240	43,590	8.3%
4112 Employee Assist. Prgm	236	206	226	240	240	0.0%
4115 Unemploy. Insurance	838	270	459	970	1,030	6.2%
4116 Employee Pension	129,186	136,186	119,406	143,390	125,600	-12.4%
Personnel Services Total	907,965	907,032	895,737	1,157,020	1,186,200	2.5%

CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	Proposed Budget	% Change
Division 015 - Mass Transit (continued)							
42 Supplies							
4201	Fuel	\$ 86,621	\$ 83,044	\$ 103,376	\$ 78,280	\$ 137,490	75.6%
4202	Minor Tools	2,532	1,510	1,300	1,500	1,800	20.0%
4203	Office Supplies	2,066	1,456	1,600	1,800	1,800	0.0%
4204	Cleaning Supplies	3,217	1,017	1,300	2,100	1,800	-14.3%
4205	Medical & Drug Supply	-	16	-	50	50	0.0%
4207	Clothing Supplies	1,860	2,528	3,000	4,000	4,000	0.0%
4208	Postage	120	103	50	100	100	0.0%
4229	Miscell. Supplies	177	130	420	3,300	3,300	0.0%
Supplies Total		96,593	89,804	111,046	91,130	150,340	65.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	42,471	28,740	40,000	50,000	50,000	0.0%
4302	Office Equip. Repair	8	4	10	1,200	200	-83.3%
4304	Other Eqiup. Repair	-	-	-	2,000	2,000	0.0%
4305	Heating / A.C. Repair	-	-	-	500	500	0.0%
4306	Building Repair & Maint	4,532	3,479	7,300	5,000	5,000	0.0%
4308	Machines Tools Repair	-	-	1,000	1,200	1,200	0.0%
4309	Radios Repair	305	70	550	500	500	0.0%
4312	Walks Drives Fences	-	-	-	100	100	0.0%
Maintenance & Repairs Total		47,316	32,293	48,860	60,500	59,500	-1.7%
44 Services							
4401	Telephone	3,458	3,431	3,600	3,500	3,600	2.9%
4402	Medical Exams	1,161	1,157	980	1,500	1,400	-6.7%
4403	Assoc. Dues/Subscript.	850	850	850	850	850	0.0%
4405	Travel & Training	1,612	5,207	10,000	13,250	13,250	0.0%
4408	Legal Advertising	-	350	-	-	-	N/A
4409	Electric-Purchased	8,763	7,734	8,140	8,500	8,500	0.0%
4410	Natural Gas-Purchased	4,430	5,484	4,000	3,700	4,000	8.1%
4411	Other Utilities	2,153	2,047	1,600	2,300	2,300	0.0%
4414	Clothing / Cleaning	1,725	750	1,580	1,950	1,950	0.0%
4415	Special Services	280	369	400	400	400	0.0%
4416	Car Allowance	3,915	-	-	-	-	N/A
4417	Printing and Reprod.	281	752	475	450	450	0.0%
4418	Contractual Services	10,955	12,395	18,000	18,000	18,000	0.0%
4444	Admin. / Account. Serv.	135,000	153,000	162,000	162,000	182,000	12.3%
4522	Audit Expense	628	967	1,012	980	1,020	4.1%
Services Total		175,211	194,493	212,637	217,380	237,720	9.4%
45 Sundry Charges							
4501	Insurance Expense	18,404	19,514	13,400	21,470	14,740	-31.3%
4555	Planning Grant	17,983	17,983	12,500	12,500	12,500	0.0%
Sundry Charges Total		36,387	37,497	25,900	33,970	27,240	-19.8%

CITY OF HENDERSON, KY
HART FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	Proposed Budget	% Change
Division 015 - Mass Transit (continued)							
46 Capital Outlay							
4601	Motor Vehicles	\$ 36,690	\$ -	\$ 250,000	\$ 375,000	50.0%	
4605	Machinery & Tools	14,412	-	-	-	-	N/A
4624	System Improvements	-	-	30,000	30,000	-	-100.0%
Capital Outlay Total		51,102	-	30,000	280,000	375,000	33.9%
HART EXPENSE TOTAL		\$ 1,314,574	\$ 1,261,119	\$ 1,324,180	\$ 1,840,000	\$ 2,036,000	10.7%
HART NET		\$ (404,512)	\$ 64,251	16,660	\$ -	\$ -	-

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT:

Administration

DIVISION: HART

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Tool allowance for mechanic and preventive tech.	\$ 600
		Miscellaneous tools and special wrenches	1,200
		Total	\$ 1,800
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 (\$300-\$350 each for 12 employees)	\$ 4,000
4229	Miscellaneous Supplies	Passenger Appreciation Day	\$ 2,500
		Ice and Water	300
		Other	500
		Total	\$ 3,300
4301	Vehicle Repair	Tires, brakes, rotors, hubs, pads, and seals	\$ 28,000
		Filters	6,000
		Oil, grease, and antifreeze	4,600
		Bulbs, wiper blades and belts	4,100
		A/C compressor, dryers, expansion valves, transfer pumps, and lin	3,800
		Miscellaneous parts	3,500
		Total	\$ 50,000
4302	Office Equipment Repair	Miscellaneous	\$ 200
4304	Other Equipment Repair	GPS for Buses	\$ 2,000
4306	Building Repair and Maint.	General maintenance and upkeep of building and shelters	\$ 5,000
4308	Machine Tool Repair	Miscellaneous	\$ 1,200

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT:

Administration

DIVISION: HART

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4309	Radio Repair	Replace antenna, microphones, and cords	\$ 500
4312	Walks, Drives, and Fences	Repair and maintenance to gates and fencing	\$ 100
4403	Association Dues and Subscript	C.T.A.A. C.T.A.A. Sam's	\$ 450 350 50
			Total
			\$ 850
4414	Clothing/Cleaning	Cleaning allowance for 14 employees	\$ 1,950
4415	Special Services	Other	\$ 400
4417	Printing and Reproduction	Transfer, tokens, and paratransit cards	\$ 450
4418	Contractual Services	Software Maintenance Pest Control Services Diagnostic Tool Update Floor Mat Services Septic Service Crane repairs Security Cameras Generator Maintenance Plan Life Inspection Fire Protection Fire Ext. Co.	\$ 5,770 2,660 2,100 1,900 1,620 1,100 1,000 700 500 200 450
			Total
			\$ 18,000

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

DEPARTMENT: Mass Transit

DIVISION: Mass Transit **TOTAL COST:** \$ 300,000

ACCOUNT DESCRIPTION: Motor Vehicles **ACCOUNT NUMBER:** 56.10.015.4601

DESCRIPTION OF ITEM OR PROJECT:

Purchase two new buses to replace two existing buses that have met the replacement thresholds per FTA standards.

PROJECT JUSTIFICATION:

Currently, three of eight buses have met expected life expectancy per FTA standards. Need to replace two in order to maintain integrity of fleet.

IMPACT ON OPERATING BUDGET:

New vehicles will reduce the repair and maintenance costs.

DIVISION: Mass Transit **TOTAL COST:** \$ 75,000

ACCOUNT DESCRIPTION: Motor Vehicles **ACCOUNT NUMBER:** 56.10.015.4601

DESCRIPTION OF ITEM OR PROJECT:

Purchase of one new lift-equipped mini van that does not require a CDL license for operation.

PROJECT JUSTIFICATION:

Ensures a driver is always available to accommodate any service, including wheelchair transportation, even if a CDL licensed driver is not available.

IMPACT ON OPERATING BUDGET:

Added annual maintenance costs will be low due to it being a new vehicle.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 10 - Administration							
Division 455 - Sports Complex							
41 Personnel Services							
4101	Salaries - Supervision	\$ -	\$ -	\$ 75,000	\$ 82,300	\$ -	-100.0%
4103	Salaries - Operational	-	-	-	40,040	-	-100.0%
4106	FICA	-	-	4,650	7,590	-	-100.0%
4107	Medicare	-	-	1,090	1,780	-	-100.0%
4108	Life Insurance	-	-	50	90	-	-100.0%
4109	Health Insurance	-	-	22,000	40,540	-	-100.0%
4110	Other Insurance	-	-	120	230	-	-100.0%
4111	Workers Compensation	-	-	2,370	3,860	-	-100.0%
4112	Employee Assist. Prgm	-	-	20	40	-	-100.0%
4115	Unemploy. Insurance	-	-	115	180	-	-100.0%
4116	Employee Pension	-	-	14,800	28,560	-	-100.0%
Personnel Services Total		-	-	120,215	205,210	-	-100.0%
42 Supplies							
4201	Fuel	-	-	2,000	8,000	-	-100.0%
4202	Minor Tools	-	-	3,750	3,750	-	-100.0%
4203	Office Supplies	-	-	3,500	3,500	-	-100.0%
4204	Cleaning Supplies	-	-	1,300	1,300	-	-100.0%
4205	Medical & Drug Supply	-	-	2,500	2,500	-	-100.0%
4206	Botanical Supplies	-	-	1,000	3,000	-	-100.0%
4207	Clothing Supplies	-	-	200	500	-	-100.0%
4208	Postage	-	-	10	50	-	-100.0%
4214	Chemical Supplies	-	-	3,000	12,000	-	-100.0%
4221	Athletic Supplies	-	-	1,000	6,000	-	-100.0%
Supplies Total		-	-	18,260	40,600	-	-100.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	-	-	800	1,500	-	-100.0%
4304	Other Equipment Repair	-	-	-	5,000	-	-100.0%
4306	Building Repair & Maint.	-	-	-	2,000	-	-100.0%
4307	Other Structures Repair	-	-	-	2,000	-	-100.0%
4312	Walks Drives Fences	-	-	2,500	2,500	-	-100.0%
4313	Recreational Equipment	-	-	1,500	1,500	-	-100.0%
Maintenance & Repairs Total		-	-	4,800	14,500	-	-100.0%
44 Services							
4401	Telephone	-	-	400	200	-	-100.0%
4403	Assoc. Dues/Subscript.	-	-	-	200	-	-100.0%
4405	Travel & Training	-	-	-	500	-	-100.0%
4409	Electric-purchased	-	-	19,000	24,000	-	-100.0%
4414	Clothing / Cleaning	-	-	-	700	-	-100.0%
4415	Special Services	-	-	100	1,500	-	-100.0%
4417	Printing and Reprod.	-	-	500	1,000	-	-100.0%
4418	Contractual Services	-	-	5,000	20,000	-	-100.0%
4419	Professional Services	-	-	75,000	75,000	-	-100.0%
4424	Equipment Rental	-	-	-	500	-	-100.0%
4440	Web Services	-	-	-	9,000	-	-100.0%
Services Total		-	-	100,000	132,600	-	-100.0%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Division 455 - Sports Complex (continued)							
45 Sundry Charges							
4501 Insurance Expense	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	-100.0%
Sundry Charge Total	-	-	15,000	15,000	-	-	-100.0%
46 Capital Outlay							
4605 Machinery & Tools	-	-	218,800	143,200	-	-	-100.0%
Capital Outlay Total	-	-	218,800	143,200	-	-	-100.0%
Total Sports Complex	\$ -	\$ -	\$ 477,075	\$ 551,110	\$ -	\$ -	-100.0%

CITY OF HENDERSON, KY
SPORTS COMPLEX FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3799 Other		\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Revenue Total		-	-	-	-	-	N/A
SPORTS COMPLEX REVENUE TOTAL							
		\$ -	\$ -	\$ -	\$ -	\$ -	N/A

CITY OF HENDERSON, KY
SPORTS COMPLEX FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
EXPENSE							
Department 60 - Sports Complex							
Division 10 - Administration							
41 Personnel Services							
4101 Salaries - Supervision	\$ -	\$ -	\$ -	\$ -	\$ 86,280	86,280	N/A
4106 FICA	-	-	-	-	-	5,340	N/A
4107 Medicare	-	-	-	-	-	1,250	N/A
4108 Life Insurance	-	-	-	-	-	50	N/A
4109 Health Insurance	-	-	-	-	-	20,090	N/A
4110 Other Insurance	-	-	-	-	-	120	N/A
4111 Workers Compensation	-	-	-	-	-	2,710	N/A
4112 Employee Assist. Prgm	-	-	-	-	-	20	N/A
4115 Unemploy. Insurance	-	-	-	-	-	130	N/A
4116 Employee Pension	-	-	-	-	-	16,960	N/A
Personnel Services Total	-	-	-	-	-	132,950	N/A
42 Supplies							
4201 Fuel	-	-	-	-	-	7,000	N/A
4202 Minor Tools	-	-	-	-	-	2,000	N/A
4203 Office Supplies	-	-	-	-	-	2,500	N/A
4204 Cleaning Supplies	-	-	-	-	-	1,500	N/A
4205 Medical & Drug Supply	-	-	-	-	-	1,000	N/A
4206 Botanical Supplies	-	-	-	-	-	5,000	N/A
4208 Postage	-	-	-	-	-	50	N/A
4214 Chemical Supplies	-	-	-	-	-	14,000	N/A
4221 Athletic Supplies	-	-	-	-	-	3,000	N/A
Supplies Total	-	-	-	-	-	36,050	N/A
43 Maintenance & Repairs							
4301 Vehicle Repair	-	-	-	-	-	2,000	N/A
4304 Other Equipment Repair	-	-	-	-	-	6,000	N/A
4306 Building Repair & Maint.	-	-	-	-	-	3,500	N/A
4307 Other Structures Repair	-	-	-	-	-	2,000	N/A
4312 Walks Drives Fences	-	-	-	-	-	2,500	N/A
4313 Recreational Equipment	-	-	-	-	-	5,000	N/A
Maintenance & Repairs Total	-	-	-	-	-	21,000	N/A
44 Services							
4401 Telephone	-	-	-	-	-	3,600	N/A
4403 Assoc. Dues/Subscript.	-	-	-	-	-	2,000	N/A
4405 Travel & Training	-	-	-	-	-	3,000	N/A
4409 Electric-purchased	-	-	-	-	-	108,000	N/A
4414 Clothing / Cleaning	-	-	-	-	-	700	N/A
4415 Special Services	-	-	-	-	-	200	N/A
4417 Printing and Reprod.	-	-	-	-	-	2,000	N/A
4418 Contractual Services	-	-	-	-	-	30,000	N/A
4419 Professional Services	-	-	-	-	-	20,000	N/A
4424 Equipment Rental	-	-	-	-	-	500	N/A
4440 Web Services	-	-	-	-	-	9,000	N/A
Services Total	-	-	-	-	-	179,000	N/A

CITY OF HENDERSON, KY
SPORTS COMPLEX FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Division 10 - Administration (continued)							
45 Sundry Charges							
4501 Insurance Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	N/A
Sundry Charges Total	-	-	-	-	-	\$ 15,000	N/A
46 Capital Outlay							
4603 Office Equipment	-	-	-	-	-	\$ 5,000	N/A
4605 Machinery & Tools	-	-	-	-	-	\$ 100,000	N/A
Capital Outlay Total	-	-	-	-	-	\$ 105,000	N/A
Total Sports Complex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 489,000	N/A
SPORTS COMPLEX NET	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (489,000)</u>	

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT: Sports Complex DIVISION: Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Hand tools & power tools (shovel, rake, drill, etc.)	\$ 2,000
4203	Office Supplies	Paper, pens, copies, etc.	\$ 2,500
4204	Cleaning Supplies	Mops, rags, buckets, cleaning chemicals etc.	\$ 1,500
4205	Medical & Drug Supplies	First-Aid, Band-Aids, ice packs, etc. Hydration drinks for heat-related illnesses	\$ 500 500
			Total \$ 1,000
4206	Botanical Supplies	Rye seed in the fall for bermuda fields Seed for common areas	\$ 3,000 2,000
			Total \$ 5,000
4208	Postage	Letters, mail outs etc	\$ 50
4214	Chemical Supplies	Fertilizer applications Herbicide treatments	\$ 6,000 8,000
			Total \$ 14,000
4221	Athletic Supplies	Paint for field striping Miscellaneous supplies (bases, balls, cones, nets, etc.)	\$ 2,000 1,000
			Total \$ 3,000
4304	Other Equipment Repair	Preventive maintenance / minor repairs for maintenance equipment Irrigation repairs	\$ 5,000 1,000
			\$ 6,000
4306	Building Repair & Maintenance	Winterization, roof, painting, HVAC, etc. Safety inspections & alarm expense	\$ 2,000 1,500
			Total \$ 3,500
4307	Other Structures Repair	Fencing, utilities, scoreboards, artificial turf, shade sails, etc.	\$ 2,000
4312	Walks, Drives, & Fences	Fencing and sidewalk additions / repairs	\$ 2,500
4313	Recreational Equipment	Football practice equipment Miscellaneous Water coolers with stands	\$ 2,000 2,000 1,000
			Total \$ 5,000

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT: Sports Complex DIVISION: Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4401	Telephone	Phone allowance for one employee	\$ 600
		Telephone service	2,000
		Three new telephones	1,000
			Total
			\$ 3,600
4403	Assoc. Dues / Subscrip.	Annual dues for related professional associations	\$ 2,000
4415	Special Services	Other	\$ 200
4417	Printing & Reproduction	Promotional materials	\$ 2,000
4418	Contractual Services	Annual mowing contract	\$ 24,000
		Pest control services	3,000
		Annual artificial turf maintenance agreement	3,000
			Total
			\$ 30,000
4419	Professional Services	Pre-opening advisory management services	\$ 10,000
		Architectural design services	5,000
		Marketing and tournament solicitation services	5,000
			Total
			\$ 20,000
4440	Web Services	Free public Wi-Fi	\$ 7,500
		New sports complex website	1,500
			Total
			\$ 9,000

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

DEPARTMENT: Sports Complex

DIVISION: Administration **TOTAL COST:** \$ 5,000

ACCOUNT DESCRIPTION: Office Equipment **ACCOUNT NUMBER:** 60.10.455.4603

DESCRIPTION OF ITEM OR PROJECT:

Various equipment needed for the new sports complex.

PROJECT JUSTIFICATION:

All new equipment needed for the new sports complex.

IMPACT ON OPERATING BUDGET:

Regular maintenance and insurance costs.

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

ACCOUNT DESCRIPTION: Machinery & Tools **ACCOUNT NUMBER:** 60.10.455.4605

DESCRIPTION OF ITEM OR PROJECT:

Various machinery and appliances for the new sports complex such as kitchen appliances or mowers.

PROJECT JUSTIFICATION:

All new appliances needed for the new sports complex.

IMPACT ON OPERATING BUDGET:

Regular maintenance and insurance costs.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 90 - Non-Departmental							
Division 298 - Non-Departmental							
44 Services - Outside Agencies							
4467	Meals on Wheels Prog.	\$ 11,500	\$ 13,000	\$ 13,000	\$ 13,000	\$ -	-100.0%
4469	Riverview School	5,000	5,000	3,500	3,500	-	-100.0%
4472	Hend. Arts Alliance	10,000	10,000	9,000	9,000	-	-100.0%
4474	Involvement Inc	4,000	4,000	4,000	4,000	-	-100.0%
4479	Downtown Hend. Part.	44,000	55,000	46,000	46,000	47,000	2.2%
4482	Humane Society Hend.	122,325	127,050	100,000	128,000	145,170	13.4%
4483	Hend. Rescue Squad	15,125	4,500	4,500	4,500	5,500	22.2%
4494	W C Handy Festival	5,000	5,000	7,500	7,500	-	-100.0%
4494	Chloe Randolph	-	7,500	-	-	-	N/A
4494	Love Your Neighborhood	30,000	-	10,000	10,000	-	-100.0%
4494	G.R. Asset Build. Coal.	-	1,500	2,000	2,000	-	-100.0%
4494	College Foundation, Inc	10,000	15,000	10,000	10,000	-	-100.0%
4494	Boys/Girls Clubs	10,000	15,000	10,000	10,000	-	-100.0%
4494	Audubon Kid Zone	-	2,500	2,500	2,500	-	-100.0%
4494	Hnd. Christ. Outreach	-	10,000	10,000	10,000	-	-100.0%
4494	Harbor House	-	-	15,000	15,000	-	-100.0%
4494	United Way	-	-	15,000	15,000	7,500	-50.0%
4494	Other Outside Agencies	-	52,500	10,000	10,000	142,500	1325.0%
Services Total		266,950	327,550	272,000	300,000	347,670	15.9%
44 Services - Quasi Agencies							
4456	Planning Commission	369,445	381,405	416,380	416,380	418,290	0.5%
4457	Ambulance Service	110,181	71,621	65,000	65,000	84,000	29.2%
4461	Henderson Tourism	37,990	62,700	37,700	37,700	38,000	0.8%
4484	Disaster & Emerg. Ser	58,975	63,872	89,140	89,140	135,990	52.6%
4485	Hend City/Co Air Board	146,859	159,307	172,230	172,230	211,580	22.8%
4491	HND Economic Develop.	78,000	50,000	45,000	45,000	45,000	0.0%
4492	Human Relations	38,528	42,340	42,950	42,950	46,020	7.1%
Services Total		839,978	831,245	868,400	868,400	978,880	12.7%
44 Services - Special Projects							
4495	Canoe Creek Mowing	118,688	77,554	80,000	65,000	65,000	0.0%
4495	WARM	-	-	-	30,000	-	-100.0%
4495	Countryview Drainage	218,374	162,408	150,000	150,000	200,000	33.3%
4495	Boat Dock	26,840	-	-	-	-	N/A
4495	Interchange Mowing	72,800	76,630	41,450	60,000	60,000	0.0%
4495	Property Acquisition	19,418	24,704	-	-	-	N/A
4495	Inner City Improvements	-	-	80,130	300,000	300,000	0.0%
4495	Visionary Plan	-	5,655	15,080	50,000	50,000	0.0%
4495	Downtown Improvements	22,867	21,581	800	20,000	-	-100.0%
4495	COVID Supplies	13,841	-	-	-	-	N/A
4495	COVID Assistance	78,140	-	-	-	-	N/A
4495	Aquatics Study	15,000	15,000	-	-	-	N/A
4495	PFAS Study Group	16,672	-	-	-	-	N/A
4495	IRT	-	-	20,000	-	-	N/A
4495	Pay Plan Study	-	-	-	-	650,000	N/A
4495	Homeless Coalition	-	-	-	-	18,000	N/A
4495	Dana Drive	-	-	-	-	100,000	N/A
4495	Other	8,616	12,528	11,100	-	15,000	N/A
Services Total		611,256	396,060	398,560	675,000	1,458,000	116.0%

CITY OF HENDERSON, KY
HEALTH INSURANCE FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 2,775	\$ 17,438	\$ 2,193	\$ 2,120	\$ 2,610	23.1%
3778	Premiums - 911	225,620	224,930	236,555	324,290	321,410	-0.9%
	Premiums - Sports						
3780	Complex	-	-	-	-	20,090	N/A
3781	Premiums - Water	1,357,370	1,334,055	1,316,440	1,763,320	1,747,660	-0.9%
3782	Premiums - Power Light	804,565	849,130	906,952	1,013,400	1,004,400	-0.9%
3784	Premiums - Sanitation	246,360	249,613	253,150	314,160	311,370	-0.9%
3785	Premiums - Cemetery	69,293	59,860	68,292	81,080	80,360	-0.9%
3786	Premiums - General	3,055,487	3,709,449	3,658,393	4,673,540	4,642,100	-0.7%
3787	Premiums - Gas	385,908	426,358	367,728	506,710	502,210	-0.9%
3788	Premiums - HART	204,508	182,915	166,367	263,490	261,150	-0.9%
3789	Premiums - PWI	187,050	187,118	222,213	217,890	215,950	-0.9%
3795	Employee Contribution	426,735	521,895	536,958	537,000	533,000	-0.7%
Other Revenue Total		6,965,671	7,762,761	7,735,241	9,697,000	9,642,310	-0.6%
HEALTH INS. TOTAL REVENUE		\$ 6,965,671	\$ 7,762,761	\$ 7,735,241	\$ 9,697,000	\$ 9,642,310	-0.6%

EXPENSE

Insurance Expense

4545	Plan Administration	\$ 1,061,288	\$ 961,394	\$ 1,032,220	\$ 1,300,000	\$ 1,000,000	-23.1%
4547	Health Clinic	205,502	244,089	209,399	236,000	240,000	1.7%
4501	Claims Expense	5,018,792	6,583,297	5,443,516	7,470,000	7,150,000	-4.3%
Insurance Total		6,285,582	7,788,780	6,685,135	9,006,000	8,390,000	-6.8%

47 Transfers

4704	Transfers to HRA	270,000	200,000	165,000	250,000	180,000	-28.0%
Transfers Total		270,000	200,000	165,000	250,000	180,000	-28.0%

HEALTH INS. EXPENSE TOTAL

\$ 6,555,582	\$ 7,988,780	\$ 6,850,135	\$ 9,256,000	\$ 8,570,000	-7.4%
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HEALTH INSURANCE NET

\$ 410,089	\$ (226,019)	\$ 885,106	\$ 441,000	\$ 1,072,310
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CITY OF HENDERSON, KY
HEALTH REIMBURSEMENT ARRANGEMENT FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700 Interest Income		\$ 207	\$ 642	\$ 471	\$ -	\$ -	N/A
Other Revenue Total		207	642	471	-	-	N/A
38 Transfer							
3855 Transfer from Health Ins.		270,000	200,000	165,000	250,000	180,000	-28.0%
Transfer Total		270,000	200,000	165,000	250,000	180,000	-28.0%
HRA REVENUE TOTAL		<u>\$ 270,207</u>	<u>\$ 200,642</u>	<u>\$ 165,471</u>	<u>\$ 250,000</u>	<u>\$ 180,000</u>	<u>-28.0%</u>
EXPENSE							
Department 90 - Non-Departmental							
45 Sundry Charges							
4546 HRA Claims		\$ 261,842	\$ 202,149	\$ 164,456	\$ 250,000	\$ 180,000	-28.0%
Sundry Charges Total		261,842	202,149	164,456	250,000	180,000	-28.0%
HRA EXPENSE TOTAL		<u>\$ 261,842</u>	<u>\$ 202,149</u>	<u>\$ 164,456</u>	<u>\$ 250,000</u>	<u>\$ 180,000</u>	<u>-28.0%</u>
HRA NET		<u>8,365</u>	<u>(1,507)</u>	<u>1,015</u>	<u>-</u>	<u>-</u>	

CITY OF HENDERSON, KY
CONSTRUCTION FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 119,663	\$ 679,776	\$ 950,000	\$ -	\$ -	N/A
3753	Federal Grant	2,539,526	3,345,444	960,000	3,236,000	3,524,000	8.9%
3754	State Grant	-	972,034	-	-	-	N/A
3764	County Contribution	-	1,000,000	1,054,000	-	-	N/A
3777	Bond or Loan Proceeds	23,537,344	30,105,000	14,215,693	21,437,000	10,483,000	-51.1%
3797	HWU Contributions	5,000,000	1,229,977	800,000	682,000	-	-100.0%
Other Revenue Total		31,196,533	37,332,231	17,979,693	25,355,000	14,007,000	-44.8%
38 Transfer							
3851	Transfer from General	-	529,000	240,000	1,869,000	1,212,000	-35.2%
Transfer Total		-	529,000	240,000	1,869,000	1,212,000	-35.2%
CONSTRUCTION REVENUE		<u>\$ 31,196,533</u>	<u>\$ 37,861,231</u>	<u>\$ 18,219,693</u>	<u>\$ 27,224,000</u>	<u>\$ 15,219,000</u>	<u>-44.1%</u>
EXPENSE							
45 Sundry Charge							
4507	Bond Issuance Cost	\$ 297,854	\$ 531,664	\$ 253,845	\$ 245,000	\$ 300,000	22.4%
4512	Distribution to HWU	1,402,402	4,135,436	-	-	-	N/A
Sundry Charge Total		1,700,256	4,667,100	253,845	245,000	300,000	22.4%
43 Maintenance & Repairs							
4306	Building Repairs - Muni.	2,709	-	-	-	-	N/A
Maintenance & Repairs Total		2,709	-	-	-	-	N/A
46 Capital Outlay							
4612	Green Riv. Rd Sidewalk	10,898	17,025	-	114,060	325,000	184.9%
4612	Green Riv. Rd Sidewalk	-	-	-	28,810	81,000	181.2%
4612	Wathen Lane	133,179	296,979	960,000	3,121,940	3,199,000	2.5%
4612	Wathen Lane	-	-	240,000	712,690	731,000	2.6%
4612	Loop Road	-	-	-	-	200,000	N/A
4612	Pratt/425	107,434	1,970,048	-	-	-	N/A
4612	Barret Blvd.	4,048	785,772	-	330,000	-	-100.0%

CITY OF HENDERSON, KY
CONSTRUCTION FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
46 Capital Outlay (continued)							
4617	Fire Station	7,242	337,855	590,600	2,892,000	8,868,000	206.6%
4617	Park Shelter	-	-	-	295,000	295,000	0.0%
4617	Park Shelter	-	-	-	200,000	200,000	0.0%
4626	Land Acquisition	4,975,572	-	1,421,661	1,365,000	-	-100.0%
4629	Sports Complex	245,669	3,167,460	11,551,600	13,147,000	1,020,000	-92.2%
4650	Riverfront Improvements	128,408	-	-	-	-	N/A
Capital Outlay Total		5,612,450	6,575,139	14,763,861	22,206,500	14,919,000	-32.8%
47 Transfers - Construction Fund (continued)							
4703	Transfer to General	105,134	587,228	328,390	100,000	-	-100.0%
4725	Transfer to Bond Fund	8,537,922	3,377,500	4,672,500	4,672,500	4,840,000	3.6%
Transfers Total		8,643,056	3,964,728	5,000,890	4,772,500	4,840,000	1.4%
CONSTRUCTION EXPENSE TOTAL		\$ 15,958,471	\$ 15,206,967	\$ 20,018,596	\$ 27,224,000	\$ 20,059,000	-26.3%
CONSTRUCTION NET		\$ 15,238,062	\$ 22,654,264	\$ (1,798,903)	\$ -	\$ (4,840,000)	

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

DEPARTMENT: Administration

DIVISION: Construction **TOTAL COST:** \$ 406,000

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

DESCRIPTION OF ITEM OR PROJECT:

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

PROJECT JUSTIFICATION:

Pedestrian safety and added connectivity between neighborhoods.

IMPACT ON OPERATING BUDGET:

Negligible maintenance and operating expenses.

DIVISION: Construction **TOTAL COST:** \$ 3,930,000

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

DESCRIPTION OF ITEM OR PROJECT:

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

PROJECT JUSTIFICATION:

Pedestrian safety and added connectivity between neighborhoods.

IMPACT ON OPERATING BUDGET:

Negligible maintenance and operating expenses.

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

DEPARTMENT: Administration

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.

DIVISION: Construction **TOTAL COST:** \$ 1,020,000

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:

IMPACT ON OPERATING BUDGET:

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



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

DEPARTMENT: Administration

DIVISION: Construction **TOTAL COST:** \$ 8,868,000

ACCOUNT DESCRIPTION: Buildings **ACCOUNT NUMBER:** 51.90.298.4617

DESCRIPTION OF ITEM OR PROJECT:

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

PROJECT JUSTIFICATION:

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

IMPACT ON OPERATING BUDGET:

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

DIVISION: Construction **TOTAL COST:** \$ 495,000

ACCOUNT DESCRIPTION: Buildings **ACCOUNT NUMBER:** 51.90.298.4617

DESCRIPTION OF ITEM OR PROJECT:

Construction of a new park shelter similar to the Denton Shelter. This will be located at the new property on Airline Road. \$200,000 of the cost of the project will come from funds that have been set aside for the specific project. The balance will come from bond proceeds.

PROJECT JUSTIFICATION:

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

IMPACT ON OPERATING BUDGET:

The annual estimated costs will be covered by rental fees.

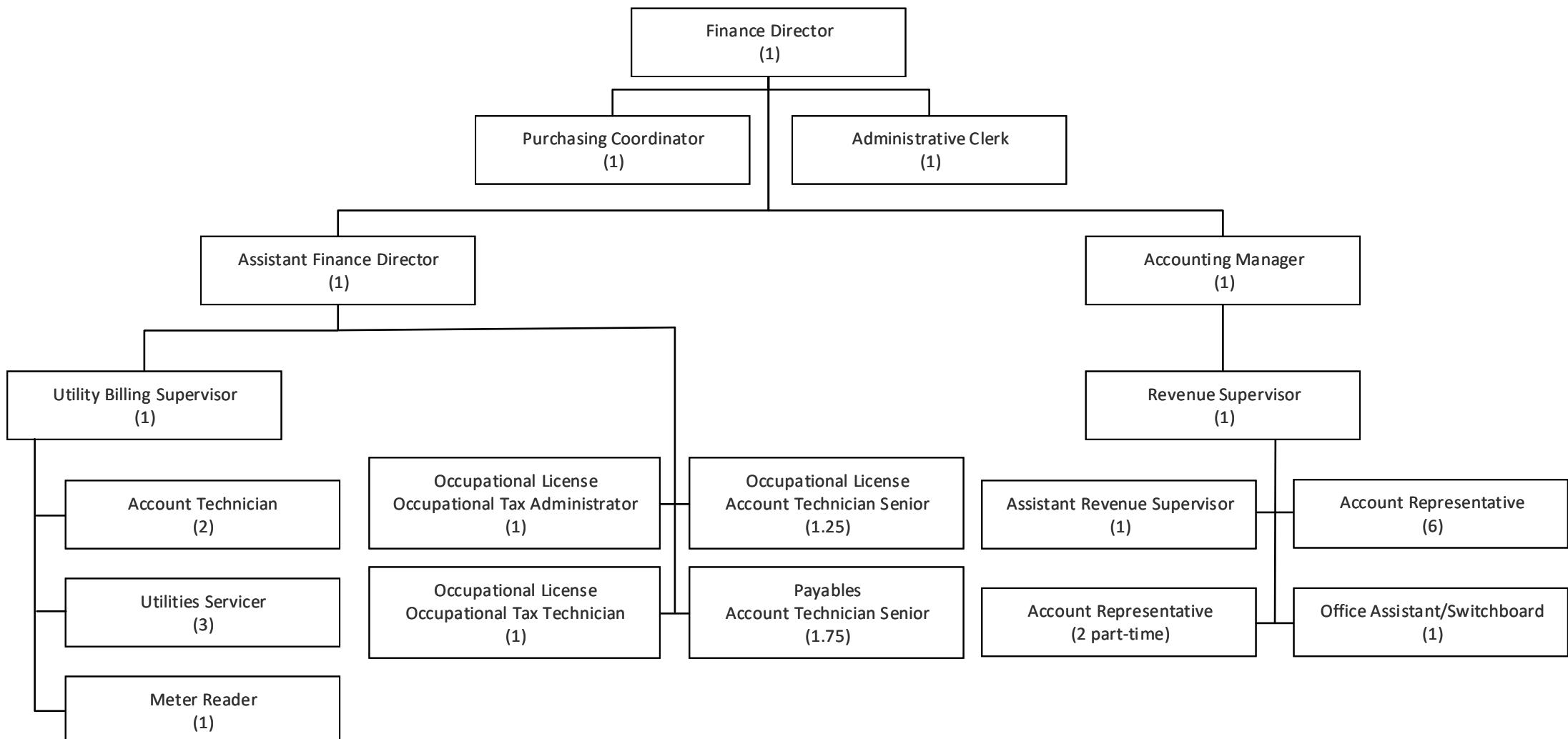


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CITY OF HENDERSON, KY
COMMUNITY DEVELOPMENT BLOCK GRANT FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3760 CDBG Revenue	\$ 347,556	\$ 217,200	\$ 215,936	\$ 784,000	\$ 823,000	5.0%	
Other Revenue Total	347,556	217,200	215,936	784,000	823,000	5.0%	
CDBG REVENUE TOTAL	\$ 347,556	\$ 217,200	\$ 215,936	\$ 784,000	\$ 823,000	5.0%	
EXPENSE							
Department 10 - Administration							
Division 017 - Community Development							
48 Community Development							
4830 Relocation	\$ 2,602	\$ 2,316	\$ -	\$ 3,000	\$ 3,000	0.0%	
4840 Rehabilitation -CDBG	235,521	98,506	11,853	366,996	611,500	66.6%	
4860 Grant Administration	51,187	50,567	50,047	51,187	50,000	-2.3%	
4890 Public Facilities	-	22,212	-	-	-	N/A	
4890 Sidewalks	-	-	115,000	110,957	115,000	3.6%	
4894 Public Services	38,391	37,925	37,536	38,390	37,500	-2.3%	
4894 COVID Assistance	19,855	5,674	1,500	213,470	6,000	-97.2%	
Community Development Total	347,556	217,200	215,936	784,000	823,000	5.0%	
CDBG EXPENSE TOTAL	\$ 347,556	\$ 217,200	\$ 215,936	\$ 784,000	\$ 823,000	5.0%	
CDBG NET	\$ -	\$ -	\$ -	\$ -	\$ -	-	

FINANCE DEPARTMENT



CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Administrative	Finance	<ol style="list-style-type: none"> 1. Continue to promote the Automatic Payment Plan (ACH) for the payment of utility bills by customers during the year with a goal of increasing the usage by 3%. 2. Continue to promote the option of receiving an email notification that a customer's utility bill is available to download rather than mailing the bill with a goal of increasing the usage by 3%.

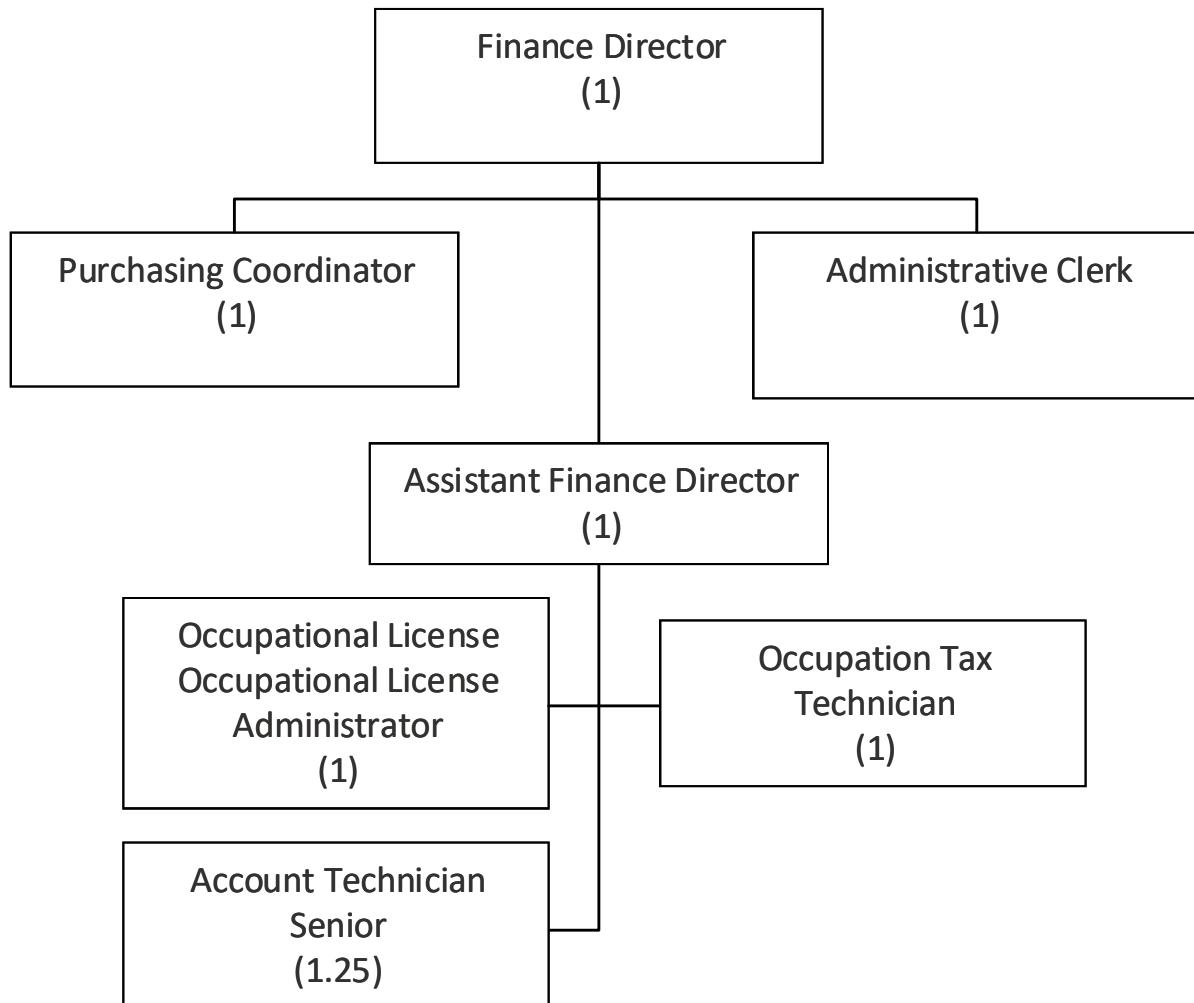
CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Administrative	Finance	<ol style="list-style-type: none"> 1. Complete the FY 2024 audit in a Annual Comprehensive Financial Report (ACFR) format and receive a "Certificate of Achievement" for financial reporting for the 26th consecutive year from the Governmental Finance Officers Association during the year. 2. Complete the FY 2025 Budget in the required format and receive a "Distinguished Budget Presentation Award" for the 16th consecutive year from the Governmental Finance Officers Association during the year. 3. Work with the Public Information Officer to complete the 2024 Popular Annual Financial Report for the 8th consecutive year. 4. Promote the vendor electronic accounts payables processing and electronic payment system with the goal of increasing participation by 5%. 5. Work with I.T. and H.R. to study other software enhancements that will make the payroll processes more efficient.

CITY OF HENDERSON, KY
Improve Customer Service
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Administrative	Finance	1. Continue to work with the three utilities with the installation of the electronic meter reading devices.

**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

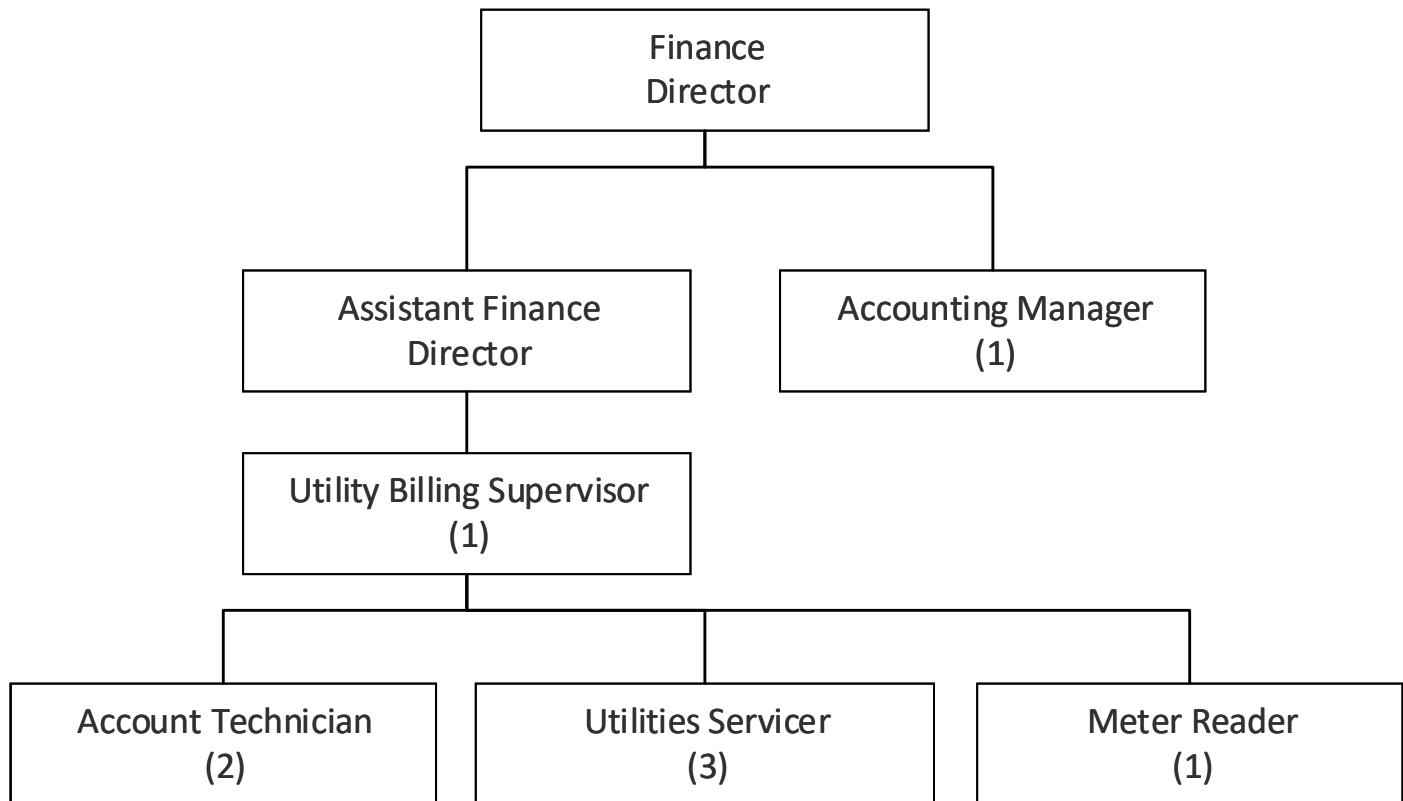
CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 15 - Finance							
Division 121 - Finance Administration							
41 Personnel Services							
4101	Salaries - Supervision	\$ 184,805	\$ 197,511	\$ 211,353	\$ 239,710	\$ 193,780	-19.2%
4102	Salaries - Clerical	142,782	201,480	220,805	291,190	328,630	12.9%
4104	Salaries - Overtime	29,711	39,254	16,967	950	20,090	2014.7%
4106	FICA	21,419	26,831	26,865	32,980	33,620	1.9%
4107	Medicare	5,009	6,153	6,283	7,720	7,870	1.9%
4108	Life Insurance	248	262	300	330	310	-6.1%
4109	Health Insurance	94,140	117,670	121,950	157,080	145,640	-7.3%
4110	Other Insurance	593	626	717	900	840	-6.7%
4111	Workers Compensation	657	841	498	1,490	1,710	14.8%
4112	Employee Assist. Prgm	93	100	118	140	130	-7.1%
4115	Unemploy. Insurance	619	244	409	790	800	1.3%
4116	Employee Pension	96,256	116,687	104,826	124,130	106,860	-13.9%
Personnel Services Total		576,332	707,659	711,090	857,410	840,280	-2.0%
42 Supplies							
4201	Fuel	700	1,632	1,602	2,100	2,130	1.4%
4203	Office Supplies	9,837	20,080	12,000	9,010	10,000	11.0%
4208	Postage	11,544	16,005	10,000	12,600	13,370	6.1%
4211	Periodicals & Supple.	307	-	-	340	340	0.0%
Supplies Total		22,388	37,717	23,602	24,050	25,840	7.4%
43 Maintenance & Repairs							
4301	Vehicle Repair	67	1,399	300	750	750	0.0%
4302	Office Equip. Repair	3,434	1,697	650	950	950	0.0%
Maintenance & Repairs Total		3,501	3,096	950	1,700	1,700	0.0%
44 Services							
4401	Telephone	3,096	2,453	3,300	3,370	3,370	0.0%
4402	Medical Exams	336	112	100	100	100	0.0%
4403	Assoc. Dues/Subscript.	675	675	825	850	1,180	38.8%
4405	Travel & Training	3,728	6,437	5,500	3,950	6,000	51.9%
4408	Legal Advertising	1,357	2,354	1,450	1,500	1,500	0.0%
4415	Special Services	4,179	3,590	1,250	1,200	1,400	16.7%
4417	Printing and Reprod.	4,707	4,884	4,300	5,500	6,800	23.6%
4418	Contractual Services	-	-	-	-	5,520	N/A
4419	Professional Services	-	1,365	-	-	-	N/A
4442	Trust Fees	22,574	23,423	2,400	22,800	2,500	-89.0%
4522	Audit Expense	24,313	24,172	29,050	32,800	32,800	0.0%
Services Total		64,965	69,465	48,175	72,070	61,170	-15.1%
45 Sundry Charges							
4501	Insurance Expense	5,361	10,612	5,106	6,170	5,620	-8.9%
4503	Bad Debt Expense	16,854	17,477	14,500	-	-	N/A
Sundry Charge Total		22,215	28,089	19,606	6,170	5,620	-8.9%
Total Finance Administration		\$ 689,401	\$ 846,026	\$ 803,423	\$ 961,400	\$ 934,610	-2.8%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT:		Finance	DIVISION:	Finance Administration
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION		TOTAL COST
4208	Postage	Mailing of Quarterly Payroll Forms		\$ 2,650
		Mailing of Licenses		2,550
		Mailing of Net Profit Forms		2,120
		Mailing of Late Notices for Payroll Tax		2,650
		Mailing of Monthly Payroll Forms		1,450
		Mailing of Misc. Finance Admin.		800
		Mailing of Pension Checks and Notices		630
		Mailing of Bid Packets		520
		Total		\$ 13,370
4211	Periodicals and Supplements	Governmental Accounting Standards Board Subscription		\$ 300
		Reference Manuals		40
		Total		\$ 340
4403	Association Dues and Subscript	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		310
		Notary Commission Dues		10
		Wholesale Club		40
		Total		\$ 1,180
4415	Special Service	Fee for Governmental Finance Officers Association Budget Award		\$ 450
		Fee for GFOA Popular Annual Financial Report Award		250
		Filling 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		\$ 3,500
		Late Notices and Miscellaneous Correspondence		1,900
		Copier		700
		Budget and Audit Material		300
		Print Licenses		400
		Total		\$ 6,800
4418	Contractual Services	Parking Citation Enforcement Fees		\$ 2,520
		Arbitrage Rebate Calculation Fees		3,000
				\$ 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 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 15 - Finance							
Division 123 - Accounting							
41 Personnel Services							
4101	Salaries - Supervision	\$ 115,041	\$ 131,128	\$ 139,883	\$ 139,760	\$ 152,840	9.4%
4102	Salaries - Clerical	72,433	76,737	83,654	82,360	94,420	14.6%
4103	Salaries - Operational	226,219	179,082	184,906	174,650	200,030	14.5%
4104	Salaries - Overtime	6,815	2,754	3,573	13,380	7,990	-40.3%
4106	FICA	25,046	23,312	24,796	25,430	28,230	11.0%
4107	Medicare	5,858	5,452	5,799	5,950	6,600	10.9%
4108	Life Insurance	464	364	384	340	340	0.0%
4109	Health Insurance	171,532	143,139	137,084	162,150	160,710	-0.9%
4110	Other Insurance	1,109	860	918	920	920	0.0%
4111	Workers Compensation	2,170	1,476	913	6,200	6,930	11.8%
4112	Employee Assist. Prgm	176	138	151	150	150	0.0%
4115	Unemploy. Insurance	701	200	341	610	670	9.8%
4116	Employee Pension	111,291	103,958	96,164	95,730	89,720	-6.3%
Personnel Services Total		738,855	668,600	678,566	707,630	749,550	5.9%
42 Supplies							
4201	Fuel	9,148	9,772	11,590	14,640	15,420	5.3%
4202	Minor Tools	-	147	-	400	400	0.0%
4203	Office Supplies	1,924	3,059	2,750	2,400	2,500	4.2%
4207	Clothing Supplies	2,405	1,494	1,200	1,600	1,600	0.0%
4208	Postage	83,870	98,223	92,570	91,240	93,000	1.9%
4225	Safety Supplies	-	-	-	400	-	-100.0%
Supplies Total		97,347	112,695	108,110	110,680	112,920	2.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	3,056	3,920	3,000	4,000	4,000	0.0%
4302	Office Equip. Repair	7,737	25,237	12,500	12,250	12,250	0.0%
4304	Other Equipment Repair	4,790	12,408	6,500	6,490	6,500	0.2%
Maintenance & Repairs Total		15,583	41,565	22,000	22,740	22,750	0.0%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Division 123 - Accounting (continued)							
44 Services							
4401	Telephone	\$ 3,704	\$ 5,344	\$ 5,460	\$ 5,430	\$ 5,460	0.6%
4402	Medical Exams	103	277	100	100	100	0.0%
4405	Travel & Training	-	-	-	1,000	1,000	0.0%
4414	Clothing / Cleaning	650	250	500	500	500	0.0%
4415	Special Services	4,023	484	650	450	500	11.1%
4417	Printing and Reprod.	3,989	3,231	4,500	4,450	4,500	1.1%
4418	Contractual Services	28,991	292,216	344,570	343,970	381,600	10.9%
4419	Professional Services	780	530	550	570	570	0.0%
Services Total		42,240	302,332	356,330	356,470	394,230	10.6%
45 Sundry Charges							
4501	Insurance Expense	8,654	8,039	5,659	8,850	6,230	-29.6%
Sundry Charge Total		8,654	8,039	5,659	8,850	6,230	-29.6%
46 Capital Outlay							
4601	Motor Vehicles	-	-	-	-	35,000	N/A
Capital Outlay Total		-	-	-	-	35,000	N/A
Total Accounting		<u>\$ 902,679</u>	<u>\$ 1,133,231</u>	<u>\$ 1,170,665</u>	<u>\$ 1,206,370</u>	<u>\$ 1,320,680</u>	<u>9.5%</u>

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT:		Finance	DIVISION:	Accounting
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION		TOTAL COST
4208	Postage	Mailing of Utility Statements		\$ 76,500
		Mailing of Cut-off Notices		14,050
		Mailing of Final Utility Bills		1,800
		Mailing of Miscellaneous Utility Items		650
			Total	\$ 93,000
4302	Office Equipment Repair	ITRON Maintenance		\$ 11,500
		Other		750
			Total	\$ 12,250
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)		\$ 4,500
4418	Contractual Services	Contractor for reading meters @ \$1.70 per meter		\$ 343,100
		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		420
			Total	\$ 381,600
4419	Professional	GFOA Fee for Review of ACFR		\$ 570

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

DEPARTMENT: Finance

DIVISION: Accounting **TOTAL COST:** \$ 35,000

ACCOUNT DESCRIPTION: Motor Vehicles **ACCOUNT NUMBER:** 10.15.123.4601

DESCRIPTION OF ITEM OR PROJECT:

Small vehicle for the utility service area.

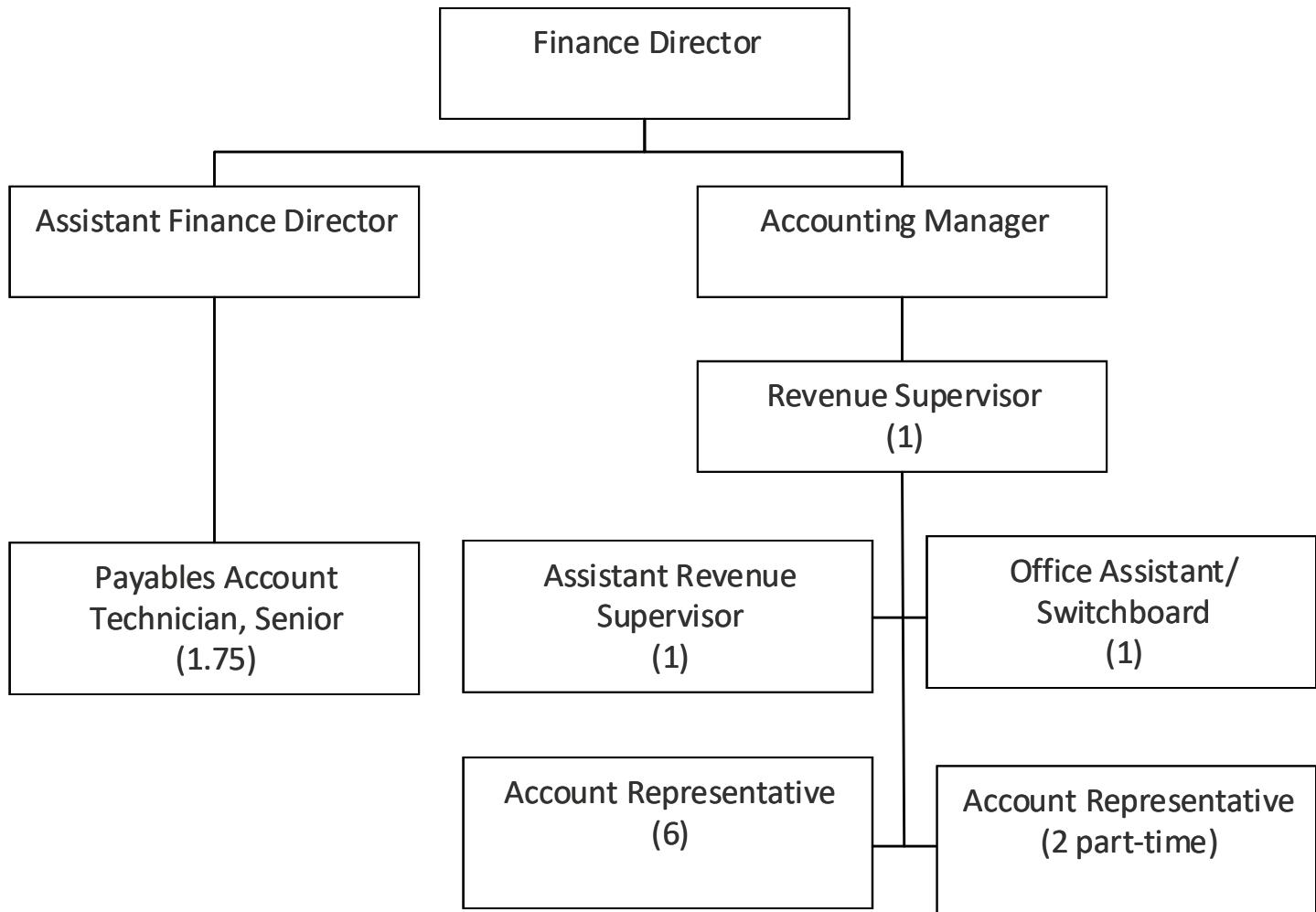
PROJECT JUSTIFICATION:

This will replace unit 123-156 which is a 2009 Ford Ranger.

IMPACT ON OPERATING BUDGET:

A new vehicle will reduce the repair and maintenance costs.

**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 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 15 - Finance							
Division 125 - Treasury							
41 Personnel Services							
4101	Salaries - Supervision	\$ 55,563	\$ 65,029	\$ 69,307	\$ 69,110	\$ 54,540	-21.1%
4102	Salaries - Clerical	298,590	371,597	410,484	373,120	398,060	6.7%
4103	Salaries - Operational	36,885	34,193	44,093	42,770	48,910	14.4%
4104	Salaries - Overtime	13,027	10,219	9,086	27,210	9,690	-64.4%
4106	FICA	23,755	28,406	31,458	31,760	31,700	-0.2%
4107	Medicare	5,556	6,643	7,357	7,430	7,420	-0.1%
4108	Life Insurance	526	511	562	410	410	0.0%
4109	Health Insurance	169,160	208,690	202,998	197,620	195,860	-0.9%
4110	Other Insurance	1,128	1,114	1,195	1,130	1,130	0.0%
4111	Workers Compensation	246	327	189	810	820	1.2%
4112	Employee Assist. Prgm	180	177	199	210	210	0.0%
4115	Unemploy. Insurance	525	221	395	760	760	0.0%
4116	Employee Pension	100,753	119,296	115,097	108,900	91,020	-16.4%
Personnel Services Total		705,894	846,423	892,422	861,240	840,530	-2.4%
42 Supplies							
4203	Office Supplies	17,077	11,511	10,000	12,000	13,000	8.3%
4208	Postage	8,737	11,167	11,915	11,980	13,350	11.4%
4230	Over/Short Account	617	(485)	-	-	-	N/A
Supplies Total		26,431	22,193	21,915	23,980	26,350	9.9%
43 Maintenance & Repairs							
4302	Office Equip. Repair	576	800	600	670	670	0.0%
Maintenance & Repairs Total		576	800	600	670	670	0.0%
44 Services							
4401	Telephone	2,420	2,660	2,400	2,710	2,650	-2.2%
4402	Medical Exams	112	-	-	100	100	0.0%
4403	Assoc. Dues/Subscript.	146	-	-	-	-	N/A
4405	Travel & Training	3,052	480	-	1,500	1,500	0.0%
4408	Legal Advertising	-	213	-	2,000	1,000	-50.0%
4415	Special Services	405	916	650	900	900	0.0%
4417	Printing and Reprod.	2,690	3,157	2,600	2,700	3,300	22.2%
4418	Contractual Services	11,269	1,406	3,000	2,500	3,000	20.0%
4419	Professional Services	40,000	40,000	40,000	40,000	40,000	0.0%
4443-01	Debit Card - Utilities	32,533	50,061	54,220	51,000	55,000	7.8%
Services Total		92,627	98,893	102,870	103,410	107,450	3.9%
46 Capital Outlay							
4607	Office Furniture	66,000	-	-	-	-	N/A
Capital Outlay Total		66,000	-	-	-	-	N/A
Total Treasury		\$ 891,528	\$ 968,309	\$ 1,017,807	\$ 989,300	\$ 975,000	-1.4%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT:		Finance	DIVISION:	Treasury
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION		TOTAL COST
4208	Postage	Mailing of 12,000 Property Tax Bills Mailing of 5,000 Payable Checks per year Mailing of 2,000 Miscellaneous Collection Items Mailing of 1,500 Delinquent Property Tax Notices Other		\$ 8,040 3,000 1,200 1,010 100 Total \$ 13,350
4417	Printing and Reproduction	Tax Bills Copier count Other		\$ 2,500 500 300 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

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
45 Sundry Charges							
4501 Insurance Expense		(62,234)	(34,087)	(41,901)	47,430	40,000	-15.7%
Sundry Charge Total		(62,234)	(34,087)	(41,901)	47,430	40,000	-15.7%
47 Transfers							
4711 Reserve for Conting.	\$ 127,867	\$ (2,816)	\$ (4,159)	\$ 59,760	\$ 48,000	\$ 48,000	-19.7%
Transfers Total	127,867	(2,816)	(4,159)	59,760	48,000	48,000	-19.7%
Total Non-departmental	\$ 1,783,817	\$ 1,517,952	\$ 1,492,900	\$ 1,950,590	\$ 2,872,550		47.3%
Division 599 - Transfers							
47 Transfers							
4701 Transfer to PWI	\$ 1,035,000	\$ 1,115,000	\$ 1,257,000	\$ 1,410,000	\$ 1,451,000	\$ 1,451,000	2.9%
4702 To HART	-	21,000	443,600	556,000	608,000	608,000	9.4%
4707 To Construction	-	529,000	240,000	1,869,000	1,212,000	1,212,000	-35.2%
4714 To Emerg. Commun.	428,000	657,000	646,000	676,000	879,000	879,000	30.0%
4716 To Police/Fire Pension	304,000	308,000	319,000	333,000	342,000	342,000	2.7%
4717 To Civil Service Pension	69,000	69,000	67,000	74,000	74,000	74,000	0.0%
4719 To Cemetery	164,000	182,000	276,000	320,000	311,000	311,000	-2.8%
4725 To Bond Fund	2,513,000	1,066,000	1,428,000	1,431,000	2,146,000	2,146,000	50.0%
Total Transfers	4,513,000	3,947,000	4,676,600	6,669,000	7,023,000		5.3%
Total Transfers	\$ 4,513,000	\$ 3,947,000	\$ 4,676,600	\$ 6,669,000	\$ 7,023,000		5.3%

CITY OF HENDERSON, KY
CIVIL SERVICE PENSION FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 6	\$ 26	\$ 14	\$ -	\$ -	N/A
3717	Contribution Employee	2,509	2,670	3,064	3,000	3,000	0.0%
3723	City Matching	2,509	2,670	3,064	3,000	3,000	0.0%
3724	Tax Revenue	1	-	-	-	-	N/A
3799	Unclassified	72	-	-	-	-	N/A
Other Revenue Total		5,097	5,366	6,142	6,000	6,000	0.0%
38 Transfer Miscellaneous							
3851	Transfer from General	69,000	69,000	67,000	79,000	74,000	-6.3%
Transfers Miscellaneous Total		69,000	69,000	67,000	79,000	74,000	-6.3%
CIVIL SERVICE REVENUE TOTAL		<u>\$ 74,097</u>	<u>\$ 74,366</u>	<u>\$ 73,142</u>	<u>\$ 85,000</u>	<u>\$ 80,000</u>	<u>-5.9%</u>
EXPENSE							
Services							
4419	Professional Services	\$ -	\$ 3,393	\$ -	\$ 4,000	\$ -	-100.0%
Services Total		-	3,393	-	4,000	-	-100.0%
45 Sundry Charge							
4538	Pension Benefits	69,966	63,288	65,935	69,000	68,800	-0.3%
4540	Funeral Expense	100	-	-	300	300	0.0%
4543	Health Insurance Benefit	6,610	5,502	6,060	11,700	10,900	-6.8%
Sundry Charge Total		76,676	68,790	71,995	81,000	80,000	-1.2%
CIVIL SERVICE EXPENSE TOTAL		<u>\$ 76,676</u>	<u>\$ 72,183</u>	<u>\$ 71,995</u>	<u>\$ 85,000</u>	<u>\$ 80,000</u>	<u>-5.9%</u>
CIVIL SERVICE NET							
		<u><u>\$ (2,579)</u></u>	<u><u>\$ 2,183</u></u>	<u><u>\$ 1,147</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>-</u></u>

CITY OF HENDERSON, KY
POLICE & FIRE PENSION FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700 Interest Income	\$ 8	\$ 33	\$ 11	\$ -	\$ -	\$ -	N/A
3724 Tax Revenue	30	-	-	-	-	-	N/A
Other Revenue Total	38	33	11	-	-	-	N/A
38 Transfer Miscellaneous							
3851 Transfer from General	304,000	308,000	319,000	327,000	342,000	342,000	4.6%
Transfers Miscellaneous Total	304,000	308,000	319,000	327,000	342,000	342,000	4.6%
POLICE & FIRE REVENUE TOTAL	\$ 304,038	\$ 308,033	\$ 319,011	\$ 327,000	\$ 342,000	\$ 342,000	4.6%
EXPENSE							
Services							
4419 Professional Services	\$ -	\$ 3,816	\$ -	\$ 5,000	\$ -	\$ -	-100.0%
Services Total	-	3,816	-	5,000	-	-	-100.0%
45 Sundry Charge							
4538 Pension Benefits	275,732	278,204	289,550	278,200	299,000	299,000	7.5%
4540 Funeral Expense	100	-	-	500	500	500	0.0%
4543 Health Insurance Benefit	28,101	24,670	26,804	43,300	42,500	42,500	-1.8%
Sundry Charge Total	303,933	302,874	316,354	322,000	342,000	342,000	6.2%
POLICE & FIRE EXPENSE TOTAL	\$ 303,933	\$ 306,690	\$ 316,354	\$ 327,000	\$ 342,000	\$ 342,000	4.6%
POLICE & FIRE NET	\$ 105	\$ 1,343	\$ 2,657	\$ -	\$ -	\$ -	-

CITY OF HENDERSON, KY
BOND FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 1,542	\$ 4,612	\$ 4,293	\$ -	\$ 300	N/A
3724	Property Tax Revenue	1	-	-	-	-	N/A
3794	HMPL Contributions	167,572	594,583	1,302,850	1,302,900	1,226,900	-5.8%
3797	HWU Contribution	755,962	1,250,816	1,011,789	1,012,600	932,800	-7.9%
Other Revenue Total		925,077	1,850,011	2,318,932	2,315,500	2,160,000	-6.7%
38 Transfer							
3851	Transfer from General	2,513,000	1,066,000	1,428,000	1,431,000	2,146,000	50.0%
3852	Transfer from Gas	179,898	181,770	181,138	182,000	182,000	0.0%
3860	Transfer from Constr.	8,537,922	3,377,500	4,672,500	4,672,500	4,840,000	3.6%
3862	Transfer from Sanitation	97,855	98,873	98,530	99,000	99,000	0.0%
Transfer Total		11,328,675	4,724,143	6,380,168	6,384,500	7,267,000	13.8%
BOND FUND REVENUE TOTAL		<u>\$ 12,253,752</u>	<u>\$ 6,574,154</u>	<u>\$ 8,699,100</u>	<u>\$ 8,700,000</u>	<u>\$ 9,427,000</u>	<u>8.4%</u>
EXPENSE							
45 Interest							
4502	Interest Series 2010B	\$ 6,642	\$ -	\$ -	\$ -	\$ -	N/A
4502	Interest Series 2011	25,806	-	-	-	-	N/A
4502	Interest Series 2012	5,100	-	-	-	-	N/A
4502	Interest Series 2013	145,575	136,174	126,575	127,400	116,800	-8.3%
4502	Interest Series 2014	172,125	164,875	157,007	157,100	148,000	-5.8%
4502	Interest Series 2015A	177,983	171,083	164,033	164,100	156,900	-4.4%
4502	Interest Series 2015B	18,319	15,019	11,669	11,700	8,200	-29.9%
4502	Interest Series 2015C	25,825	23,475	21,025	21,100	18,400	-12.8%
4502	Interest Series 2016A	37,225	35,725	34,125	34,200	32,600	-4.7%
4502	Interest Series 2016B	110,700	100,400	89,900	89,900	79,200	-11.9%
4502	Interest Series 2017A	79,950	76,050	72,000	72,000	67,800	-5.8%
4502	Interest Series 2017B	42,525	35,400	28,050	28,100	20,400	-27.4%
4502	Interest Series 2017C	34,950	29,550	23,850	23,900	18,200	-23.8%
4502	Interest Series 2020A	183,675	171,975	159,975	160,000	147,600	-7.8%
4502	Interest Series 2021A	95,584	148,813	132,975	133,000	116,600	-12.3%
4502	Interest Series 2021B	167,573	528,000	506,250	506,300	483,400	-4.5%
4502	Interest Series 2022A	-	271,360	364,600	364,600	351,400	-3.6%
4502	Interest Series 2023A		335,895	796,600	796,600	743,500	-6.7%
4502	Interest Series 2023B	-	-	369,823	370,000	672,700	81.8%
Interest Total		1,329,557	2,243,794	3,058,457	3,060,000	3,181,700	4.0%

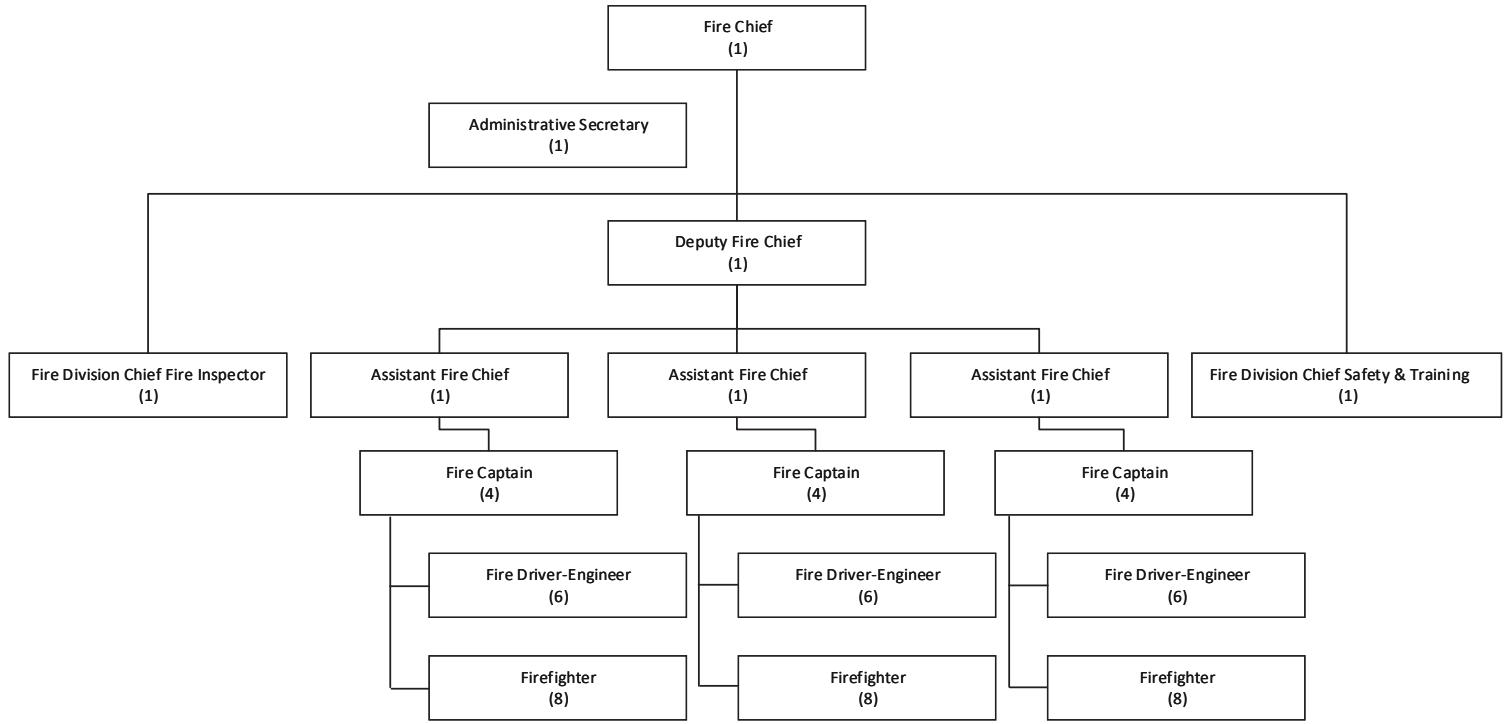
CITY OF HENDERSON, KY
BOND FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Bond Fund (continued)							
45 Principal							
4582	Bonds Series 2010B	\$ 595,000	\$ -	\$ -	\$ -	\$ -	N/A
4584	Bonds Series 2011	1,290,000	-	-	-	-	N/A
4585	Bonds Series 2012	6,065,000	-	-	-	-	N/A
4586	Bonds Series 2013	465,000	475,000	485,000	485,000	495,000	2.1%
4587	Bonds Series 2014	360,000	365,000	375,000	375,000	385,000	2.7%
4588	Bonds Series 2015A	340,000	350,000	355,000	355,000	365,000	2.8%
4588	Bonds Series 2015B	165,000	165,000	170,000	170,000	175,000	2.9%
4588	Bonds Series 2015C	115,000	120,000	125,000	125,000	125,000	0.0%
4589	Bonds Series 2016A	75,000	80,000	80,000	80,000	80,000	0.0%
4589	Bonds Series 2016B	510,000	520,000	530,000	530,000	540,000	1.9%
4590	Bonds Series 2017A	130,000	135,000	140,000	140,000	145,000	3.6%
4590	Bonds Series 2017B	235,000	240,000	250,000	250,000	260,000	4.0%
4590	Bonds Series 2017C	180,000	190,000	190,000	190,000	200,000	5.3%
4591	Bonds Series 2020A	385,000	395,000	405,000	405,000	420,000	3.7%
4580	Bonds Series 2021A	15,000	445,000	460,000	460,000	480,000	4.3%
4580	Bonds Series 2021B	-	425,000	445,000	445,000	470,000	5.6%
4576	Bonds Series 2022A	-	425,000	330,000	330,000	345,000	4.5%
4575	Bonds Series 2023A	-	-	1,300,000	1,300,000	1,355,000	4.2%
4575	Bonds Series 2023B	-	-	-	-	405,300	N/A
Principal Total		10,925,000	4,330,000	5,640,000	5,640,000	6,245,300	10.7%
BOND FUND EXPENSE TOTAL							
\$ 12,254,557							
\$ 6,573,794							
\$ 8,698,457							
\$ 8,700,000							
\$ 9,427,000							
BOND FUND NET							
\$ (805)							
\$ 360							
\$ 643							
\$ -							
\$ -							

CITY OF HENDERSON, KY
TOURISM COMMISSION FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
REVENUE							
37 Other Revenue							
3700	Interest Income	\$ 15	\$ 53	\$ 61	\$ -	\$ -	N/A
3140	Transient Room Tax	193,893	261,766	345,000	230,000	350,000	52.2%
Other Revenue Total		193,908	261,819	345,061	230,000	350,000	52.2%
TOURISM REVENUE TOTAL		\$ 193,908	\$ 261,819	\$ 345,061	\$ 230,000	\$ 350,000	52.2%
EXPENSE							
47 Transfers							
4514	Transfer to Tourism	\$ 193,908	\$ 229,378	\$ 345,061	\$ 230,000	\$ 350,000	52.2%
Total Transfers		193,908	229,378	345,061	230,000	350,000	52.2%
TOURISM EXPENSE TOTAL		\$ 193,908	\$ 229,378	\$ 345,061	\$ 230,000	\$ 350,000	52.2%
TOURISM NET		\$ -	\$ 32,441	\$ -	\$ -	\$ -	-

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 pumbers, 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.

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	Fire	<p>1. To improve the fire department fleet of emergency response vehicles and meet the requirements of effectiveness, efficiency, and dependability. We must follow our vehicle replacement plan, by doing so it ensures vehicles are retired before they become costly to maintain or compromise our emergency response capabilities. We have seen great results from our fleet maintenance program that follows NFPA, industry standards, as well as manufacturer standards. This is tremendously hard work to maintain, but by doing so we are operating a safer fleet. With one apparatus on order, it is imperative that we order another apparatus during this budget given the long wait time of (24-36 months industry wide) delivery time all vendors are experiencing. This purchase would remove our last 1999 apparatus from service. If we duplicated our current truck on order and with the new EPA standards, we are looking at a 12% increase industry wide. Another goal is to replace another staff vehicle due to aging and not being capable of responding in adverse weather conditions safely.</p> <p>2. To improve firefighter wellness and fitness, here are the goals to achieve. Cancer prevention: Procure additional sets of bunker gear to acquire the remaining 40% to 50% of sets needed. Having two sets of bunker gear per firefighter (NFPA guidelines) will reduce exposure to harmful contaminants, reducing the risk of cancer. Compared to the actual cost of cancer treatment this cost is minimal in addition to the loss of staffing and increased overtime. Another goal is to make physical fitness a top priority and a standard for the entire department. We can accomplish this by utilizing our Peer Fitness Trainers. Encourage and support the Peer Fitness trainers within the dept. to design and implement fitness programs tailored to the needs of the firefighter. Conduct regular fitness assessments to monitor firefighters' fitness levels and track progress over time. Lastly promote a culture of wellness: Mental health support, continue to establish programs or resources to support our firefighter's mental well-being (PTSD), including access to counseling services or peer support groups. Conduct regular training on stress management, and healthy lifestyle choices.</p>

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	Fire	<p>3. Professional development and continued education are crucial for operating a safe and effective workforce in the fire department. Developing training guidelines that provide consistency & continuity. Ongoing training is essential for firefighters to stay updated with the latest techniques, equipment, and safety protocols. This includes training fire suppression, HAZMAT response, search & rescue, and other specialized areas. Providing leadership development programs for officers and aspiring leaders within the fire dept (succession plans). These programs can help enhance communication skills, decision-making abilities, and strategic thinking, ensuring effective leadership during emergencies. Encouraging our firefighters to pursue additional education by attending conferences, workshops, and seminars allows them to stay updated on emerging trends and best practices within the industry.</p> <p>4. To establish a regional dive team dedicated to providing swift and effective water rescue and recovery services. By working together with local communities, with the aim of supplementing the responsibilities of our fire department dive team, ensuring the safety and well-being of our citizens. This would include operations underwater search and recovery, training & education, mutual aid, recruitment, and funding. By establishing as a regional dive team, we can effectively assist our fire department dive team in managing the ever-increasing demands of water rescue & recovery operations.</p>

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	Fire	<p>5. To focus on completing the new fire station (Station 1) and exploring opportunities to replace & relocate (Station 2) and developing a fifth station in the next 10 years in anticipation of the development and completion of I69. The start and completion of the new fire station needs to be a high priority. With the age of our current Station 1 and the continued high maintenance cost to keep it in operation. The benefit of our new station is improved safety, enhanced efficiency, upgraded infrastructure, expanded capacity, community engagement, better resilience, & professional development. Then evaluate the need to relocate Station 2 and for a fifth station, by gathering data on population growth, demographics, and expected development in the next 10 years. Assess the current coverage area and response times, then analyze the impact of the development of I69 on emergency response requirements. Conduct risk assessments to identify potential areas that will require additional fire station coverage. This will ensure efficient emergency response coverage for our community, both in the present and in anticipation of future growth with the I69.</p> <p>6. Community risk reduction is an essential priority for our fire department. It involves proactive measures to minimize the risk of fires, accidents, and other emergencies in the community. This is done through public education, commercial inspections, community engagement, code enforcement, risk assessment, incident analysis and partnerships. In order for us to comply with the state and NFPA it is my recommendation our city to explore the avenue of allowing shift personnel who are certified fire inspectors to have the potential to work overtime in order to achieve our goal of 100% compliancy. This would be beneficial to the city with possibly eliminating potential liability placed on it. An addition it would benefit with pre-planning as this would place more eyes on life safety initiatives in our city as well as improving our response capabilities.</p> <p>7. Work on the development and implementation of a Deputy Chief's position for the Fire Department. This position is a much-needed position to help with the day-to-day operations of the FD. This position will allow the Asst. Chiefs to focus on their shifts and the development of their crews as well as emergency responses. This position will also address fleet and facility maintenance, as well as manage the suppression division of the FD.</p>

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 20 - Fire							
Division 232 - Fire							
41 Personnel Services							
4101	Salaries - Supervision	\$ 106,631	\$ 114,129	\$ 101,382	\$ 113,370	\$ 111,450	-1.7%
4102	Salaries - Clerical	86,398	94,009	101,226	99,570	104,680	5.1%
4103	Salaries - Operational	2,205,143	2,386,285	2,547,975	2,543,080	2,604,840	2.4%
4104	Salaries - Overtime	1,401,845	1,575,500	1,781,388	1,446,660	1,596,750	10.4%
4106	FICA	5,217	5,580	5,964	6,180	6,490	5.0%
4107	Medicare	53,521	58,423	63,528	60,940	64,060	5.1%
4108	Life Insurance	2,855	2,584	2,791	2,610	2,610	0.0%
4109	Health Insurance	1,048,780	1,121,245	1,099,672	1,256,620	1,245,460	-0.9%
4110	Other Insurance	6,864	6,233	6,749	7,130	7,130	0.0%
4111	Workers Compensation	55,471	62,036	36,460	131,640	137,380	4.4%
4112	Employee Assist. Prgm	1,088	1,002	1,121	1,110	1,110	0.0%
4115	Unemployment Ins.	6,005	2,107	3,667	8,120	8,460	4.2%
4116	Employee Pension	28,179	31,741	23,708	23,240	20,640	-11.2%
4119	Police & Fire Pension	1,645,009	2,002,411	2,017,219	1,792,650	1,665,260	-7.1%
Personnel Services Total		6,653,006	7,463,285	7,792,851	7,492,920	7,576,320	1.1%
42 Supplies							
4201	Fuel	41,863	47,908	55,807	71,330	74,220	4.1%
4202	Minor Tools	46,778	26,211	25,600	25,600	27,990	9.3%
4203	Office Supplies	5,002	3,887	3,950	4,250	6,500	52.9%
4204	Cleaning Supplies	7,585	7,227	9,625	8,000	8,000	0.0%
4205	Medical & Drug Supply	8,747	27,995	16,950	17,280	17,280	0.0%
4207	Clothing Supplies	94,078	101,113	102,510	111,800	128,200	14.7%
4208	Postage	673	759	650	700	700	0.0%
4209	Educational Supplies	7,472	11,776	9,500	10,000	11,400	14.0%
4211	Periodicals & Supple.	1,363	1,346	1,850	1,800	2,000	11.1%
4212	Mechanical Supplies	729	432	1,125	2,800	2,800	0.0%
4214	Chemical Supplies	2,671	3,048	4,860	6,750	6,750	0.0%
4228	Dive Rescue	5,821	3,352	10,000	10,000	6,100	-39.0%
4229	Miscellaneous Supplies	3,712	5,127	6,515	7,500	8,500	13.3%
Supplies Total		226,494	240,181	248,942	277,810	300,440	8.1%
43 Maintenance & Repairs							
4301	Vehicle Repair	117,992	111,484	115,000	95,000	110,500	16.3%
4302	Office Equip. Repair	565	460	575	750	750	0.0%
4303	Instr. & Appar. Repair	21,947	46,492	29,790	28,700	29,450	2.6%
4304	Other Equipment Repair	-	-	-	2,340	-	-100.0%
4305	Heating / A.C. Repair	-	-	-	1,200	-	-100.0%
4306	Building Repair & Maint.	40,630	31,758	24,500	32,000	32,000	0.0%
4307	Other Structures Repair	1,000	7,413	3,000	3,000	3,300	10.0%
4308	Machines Tools Repair	460	4,799	4,000	4,500	4,500	0.0%
4309	Radios Repair	2,106	19,829	16,858	6,500	17,000	161.5%
4312	Walks, Drives, Fences	241	309	480	900	900	0.0%
Maintenance & Repairs Total		184,941	222,544	194,203	174,890	198,400	13.4%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Division 232 - Fire (continued)							
44 Services							
4401	Telephone	\$ 13,764	\$ 13,998	\$ 16,500	\$ 17,500	\$ 17,500	0.0%
4402	Medical Exams	1,561	1,680	1,805	2,000	2,000	0.0%
4403	Assoc. Dues/Subscript.	2,957	2,207	3,250	4,000	4,000	0.0%
4405	Travel & Training	49,654	57,385	93,500	38,000	50,460	32.8%
4408	Legal Advertising	-	175	-	100	100	0.0%
4409	Electric-Purchased	852	813	1,050	900	900	0.0%
4414	Clothing / Cleaning	8,603	4,333	9,000	9,000	9,000	0.0%
4415	Special Services	2,027	8,463	2,000	2,750	2,750	0.0%
4417	Printing and Reprod.	54	87	110	100	100	0.0%
4418	Contractual Services	15,004	3,846	26,250	17,350	23,630	36.2%
4419	Professional Services	3,750	9,071	15,000	7,500	8,250	10.0%
Services Total		98,226	102,058	168,465	99,200	118,690	19.6%
45 Sundry Charges							
4501	Insurance Expense	67,825	66,748	54,690	65,850	60,160	-8.6%
Sundry Charge Total		67,825	66,748	54,690	65,850	60,160	-8.6%
46 Capital Outlay							
4601	Motor Vehicles	141,916	803,783	110,000	941,000	951,000	1.1%
4605	Machinery & Tools	-	36,183	-	-	-	N/A
4608	Instrument/Apparatus	370	-	-	-	-	N/A
Capital Outlay Total		142,286	839,966	110,000	941,000	951,000	1.1%
Total Fire		\$ 7,372,778	\$ 8,934,782	\$ 8,569,151	\$ 9,051,670	\$ 9,205,010	1.7%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT:		Fire	DIVISION:	Fire
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION		TOTAL COST
4202	Minor Tools	Ventilation Fans, Ventilation Saw (Fan \$6000)		\$ 8,000
		Fire Hose, Appliances		10,000
		Nozzles		5,000
		Firefighting Equipment and Hand Tools		2,000
		Other		2,990
			Total	\$ 27,990
4203	Office Supplies	IT & software upgrades and support		\$ 1,500
		Ink Supplies		1,750
		Copy Paper		1,000
		Other (New Copy Machine \$2000)		2,250
			Total	\$ 6,500
4204	Cleaning Supplies	Gem Chemical Supplies		\$ 5,000
		Cleaning Supplies (Wal-Mart, Rural King)		1,500
		Hygenal and Gencie		1,000
		Truck Wash		250
		Other		250
			Total	\$ 8,000
4205	Medical & Drug Supplies	EMS Exam Gloves		\$ 7,680
		Medical Equipment (misc. Equip, New Bag and supplies)		4,000
		New Defibrillator, Pads & Batteries		3,600
		Basic Life Support Drugs (Narcan, Epi, ASA)		1,500
		Fire Station First Aid Supplies		500
			Total	\$ 17,280
4207	Clothing Supplies	Bunker Gear & Boots (Gear \$3400 x 18 & Boots \$400 x 29)		\$ 72,800
		Uniforms (\$575 per 57 Certified FF's, \$750 per 3 Admin Staff)		
		Plus \$7475 for new hires on boarding cost, & uniforms)		42,500
		Helmets, Shields and Fronts (\$400 x 10)		4,000
		Nomex Hoods (\$110 x 36)		4,000
		Firefighting Gloves (\$100 x 22)		2,200
		Gear repairs & Misc.		2,700
			Total	\$ 128,200

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

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
		Fire Officer's Manuals (Fire Officer Academy \$800 x 3)		2,400
			Total	\$ 11,400
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 (30 Pals)		\$ 4,000
		Oil Dry (100 bags)		1,500
		Service Fire Extinguishers		1,000
		Other		250
			Total	\$ 6,750
4228	Dive Rescue	Replace a Dry Suit		\$ 3,000
		Annual Service and Maintenance		2,200
		Boat Supplies		250
		Other		650
			Total	\$ 6,100
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
FISCAL YEAR 2025

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 (Engine, Transmission, Electrical, Pump, Body)	50,000
		Total	\$ 110,500
4303	Instrument & Apparatus Repair	Hose Testing	\$ 5,500
		Blackline Monitor Calibration Gas	5,000
		SCBA Flow Test (\$90 per pack)	4,800
		Extrication Tool Annual Preventative Maintenance & Repairs	3,500
		Ladder Testing	2,500
		Pump Testing (\$250 per truck)	2,250
		Breathing Air Annual Service Contract	2,000
		Sensit Monitors and Testing	1,800
		NFPA Maintenance and Testing of Compressor/Cascade System	1,500
		Other	600
		Total	\$ 29,450
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	Radio and MCT Repair and Purchase (\$9000 per radio)	\$ 15,500
		Batteries, Clips and Holders	750
		Other	750
		Total	\$ 17,000
4312	Walks Drive & Fences	Landscaping (mulch and bush replacement)	\$ 200
		Fertilizer and Weed Killer	200
		Ice Melt	400
		Other	100
		Total	\$ 900

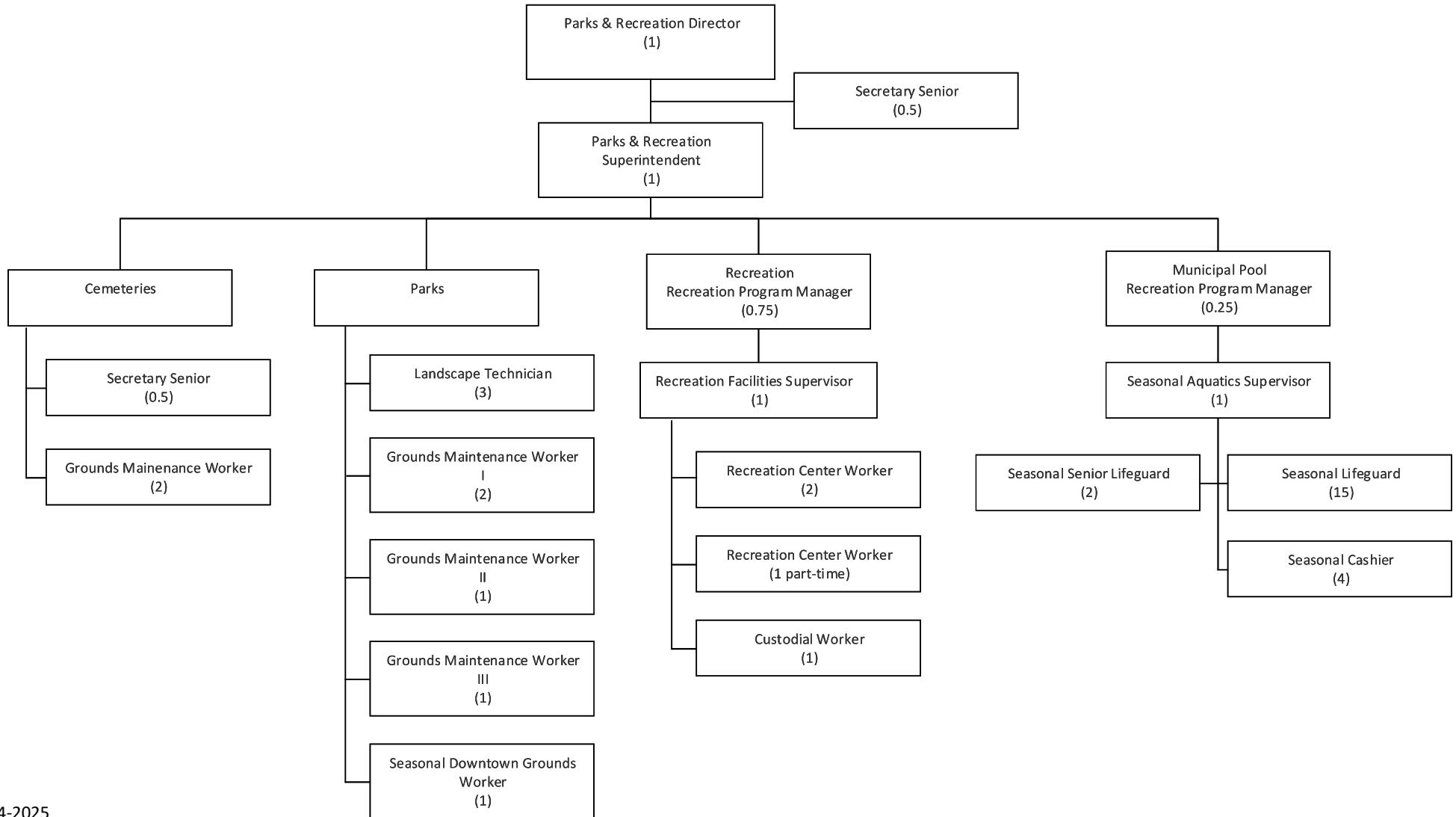
CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

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
4418	Contractual Services	Promotional Exam and Exam Grading		\$ 11,560
		Entrance Exam and Exam Grading		1,100
		Psychological Testing		3,600
		Blackline Monitor Monitoring & Aladtec		7,370
		Total		\$ 23,630
4419	Professional Services	Medical Direction		\$ 8,250

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

DEPARTMENT:	<u>Fire</u>	
DIVISION:	<u>Fire</u>	TOTAL COST: <u>\$ 110,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER: <u>10.20.232.4601</u>
DESCRIPTION OF ITEM OR PROJECT: Replace and upgrade staff vehicle with a new 4-wheel drive vehicle equipped for towing and adverse weather conditions. This would include outfitting the vehicle to be an emergency vehicle for this budget year.		
PROJECT JUSTIFICATION: Having a minimal staffed department can present challenges in terms of efficiency and productivity. However, by purchasing this vehicle, these challenges can be addressed in several ways. It enables multitasking and interoperability amongst the department members. With the ability to transport multiple individuals and equipment, it minimizes the need for multiple individual vehicles when traveling, thereby reducing cost associated with vehicle maintenance & fuel consumption. As the vehicle is also equipped with 4-wheel drive capabilities, it enables the department to respond effectively in all weather conditions.		
IMPACT ON OPERATING BUDGET: This purchase is necessary to provide the level of protection that is expected in our community and that of a ISO Class 2 city. This will also help with the cost of vehicle maintenance from our aging fleet.		
DIVISION:	<u>Fire</u>	TOTAL COST: <u>\$ 841,000</u>
ACCOUNT DESCRIPTION:	<u>Motor Vehicles</u>	ACCOUNT NUMBER: <u>10.20.232.4601</u>
DESCRIPTION OF ITEM OR PROJECT: Purchase of a new fire engine to replace a 1999 E-One (Engine 5) which is in very poor conditon 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.		
PROJECT JUSTIFICATION: This is to replace a vehicle that has been in the front line for 15 years and reserve status for 11 years. The industry standard is 15 years, which is the suggested max from a frontline apparatus and 20 years for total service life. 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 substancial 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.		

PARKS & RECREATION DEPARTMENT

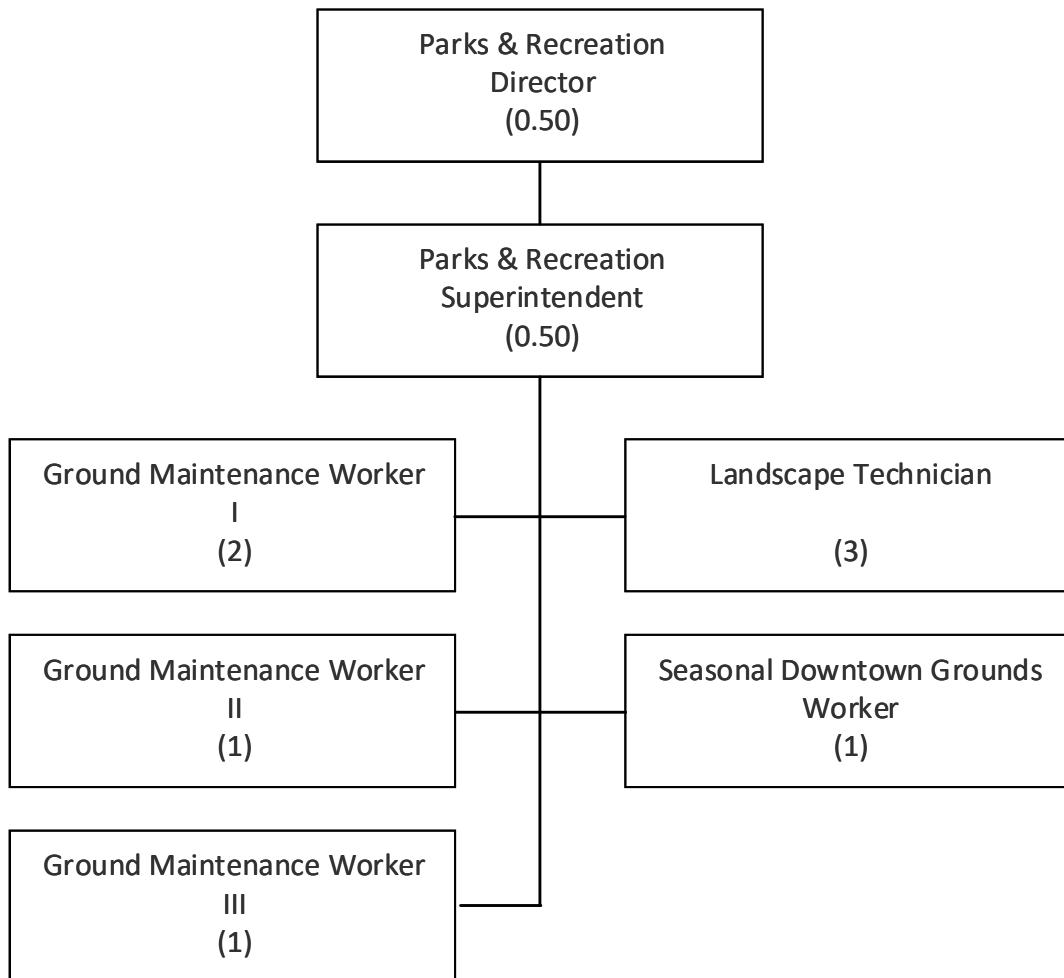


CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Quality of Life	Parks & Recreation	<ol style="list-style-type: none"> 1. Maintain designation as a "Tree City USA" by the National Arbor Day Foundation for the 29th year. 2. Continue replacement program of exercise equipment at the JFK Center. 3. Continue Park wayfinding replacement. 4. Expand automated restroom locks to additional parks. 5. Begin a park road, trail, and parking lot replacement schedule. 6. Begin a park and cemetery vehicle replacement schedule. 7. Create a parks and recreation master plan with a consultant.

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 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 35 - Parks & Recreation							
Division 451 - Parks							
41 Personnel Services							
4101	Salaries - Supervision	\$ 20,701	\$ 29,530	\$ 31,483	\$ 31,490	\$ 34,750	10.4%
4103	Salaries - Operational	163,758	169,853	210,018	216,550	229,820	6.1%
4104	Salaries - Overtime	9,484	9,812	18,572	14,530	15,740	8.3%
4106	FICA	11,534	12,470	15,639	16,280	17,380	6.8%
4107	Medicare	2,698	2,917	3,658	3,810	4,070	6.8%
4108	Life Insurance	252	238	312	280	280	0.0%
4109	Health Insurance	96,531	95,453	82,215	131,750	130,580	-0.9%
4110	Other Insurance	602	569	746	750	750	0.0%
4111	Workers Compensation	2,093	2,396	1,462	8,120	8,670	6.8%
4112	Employee Assist. Prgm	99	97	123	120	120	0.0%
4115	Unemploy. Insurance	280	92	186	390	420	7.7%
4116	Employee Pension	56,571	54,499	59,491	61,290	55,250	-9.9%
Personnel Services Total		364,603	377,926	423,903	485,360	497,830	2.6%
42 Supplies							
4201	Fuel	10,280	10,184	10,518	17,170	13,990	-18.5%
4202	Minor Tools	1,409	3,164	3,000	1,500	2,000	33.3%
4203	Office Supplies	17	45	40	50	50	0.0%
4204	Cleaning Supplies	1,143	1,499	1,200	1,300	1,300	0.0%
4205	Medical & Drug Supply	326	1,151	1,200	900	1,200	33.3%
4206	Botanical Supplies	6,426	5,680	5,500	6,000	5,000	-16.7%
4207	Clothing Supplies	3,029	4,391	3,000	3,000	2,500	-16.7%
4208	Postage	53	56	300	30	30	0.0%
4214	Chemical Supplies	1,828	65	350	750	800	6.7%
Supplies Total		24,511	26,235	25,108	30,700	26,870	-12.5%
43 Maintenance & Repairs							
4301	Vehicle Repair	20,592	22,999	18,000	18,000	22,000	22.2%
4304	Other Equipment Repair	4,956	8,318	7,500	7,520	8,000	6.4%
4306	Building Repair & Maint.	3,673	5,547	30,000	40,000	40,000	0.0%
4307	Other Structures Repair	824,010	98,556	125,000	137,500	135,000	-1.8%
4312	Walks Drives Fences	-	2,887	3,000	4,000	10,000	150.0%
4313	Recreational Equipment	5,184	6,087	5,000	5,500	5,000	-9.1%
Maintenance & Repairs Total		858,415	144,394	188,500	212,520	220,000	3.5%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Division 451 - Parks (continued)							
44 Services							
4401	Telephone	\$ 3,073	\$ 4,338	\$ 5,000	\$ 4,000	\$ 5,400	35.0%
4402	Medical Exams	112	112	-	-	-	N/A
4403	Assoc. Dues/Subscript.	-	-	-	100	100	0.0%
4405	Travel & Training	30	50	1,230	50	100	100.0%
4408	Legal Advertising	-	175	-	-	-	N/A
4414	Clothing / Cleaning	405	420	600	600	-	-100.0%
4415	Special Services	6,714	3,369	1,500	4,000	4,000	0.0%
4417	Printing and Reprod.	4,927	5,116	9,300	9,500	9,500	0.0%
4418	Contractual Services	211,115	229,169	280,000	326,200	300,000	-8.0%
4424	Equipment Rental	1,346	2,315	-	2,000	1,500	-25.0%
Services Total		227,722	245,064	297,630	346,450	320,600	-7.5%
45 Sundry Charges							
4501	Insurance Expense	17,011	17,134	18,548	18,450	20,410	10.6%
Sundry Charge Total		17,011	17,134	18,548	18,450	20,410	10.6%
46 Capital Outlay							
4601	Vehicles	-	29,810	-	-	-	N/A
4605	Machinery & Tools	-	29,999	23,194	23,000	-	-100.0%
4617	Buildings	-	-	-	-	50,000	N/A
4628	Park Improve. / Trees	-	-	-	-	100,000	N/A
Capital Outlay Total		-	59,809	23,194	23,000	150,000	552.2%
Total Parks		\$ 1,492,262	\$ 870,562	\$ 976,883	\$ 1,116,480	\$ 1,235,710	10.7%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT:		<u>Parks & Recreation</u>	DIVISION:	<u>Parks</u>
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST	
4202	Minor Tools	Minor tools: rakes, shovels, etc.	\$	2,000
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		1,500
			Total	\$ 8,000
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	Hayes Restrooms	\$	10,000
		Replace two 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
		Move Bleachers		500
			Total	\$ 4,000
4417	Printing and Reproductions	Park Sign Replacement	\$	9,000
		Historic Sign Replacement		500
			Total	\$ 9,500
4418	Contractual Services	Mowing Park Properties	\$	268,500
		Downtown beautification maintenance		10,000
		Tree Removal/Trimming		16,000
		Emerald Ash Bore Treatments		2,500
		Chemical Lawn Care City Building		3,000
			Total	\$ 300,000

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

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, 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 be the help with repairs of older playground equipment. This will be the initial part of the playground capital replacement program in the coming years.

CITY OF HENDERSON, KY
MAJOR IMPROVEMENT DETAIL INFORMATION
FISCAL YEAR 2025

DEPARTMENT: Parks & Recreation

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

ACCOUNT DESCRIPTION: Buildings **ACCOUNT NUMBER:** 10.35.451.4617

DESCRIPTION OF ITEM OR PROJECT:

Restroom renovations at Atkinson Park.

PROJECT JUSTIFICATION:

The restrooms at Atkinson Park are rundown and in need of updating for public use.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

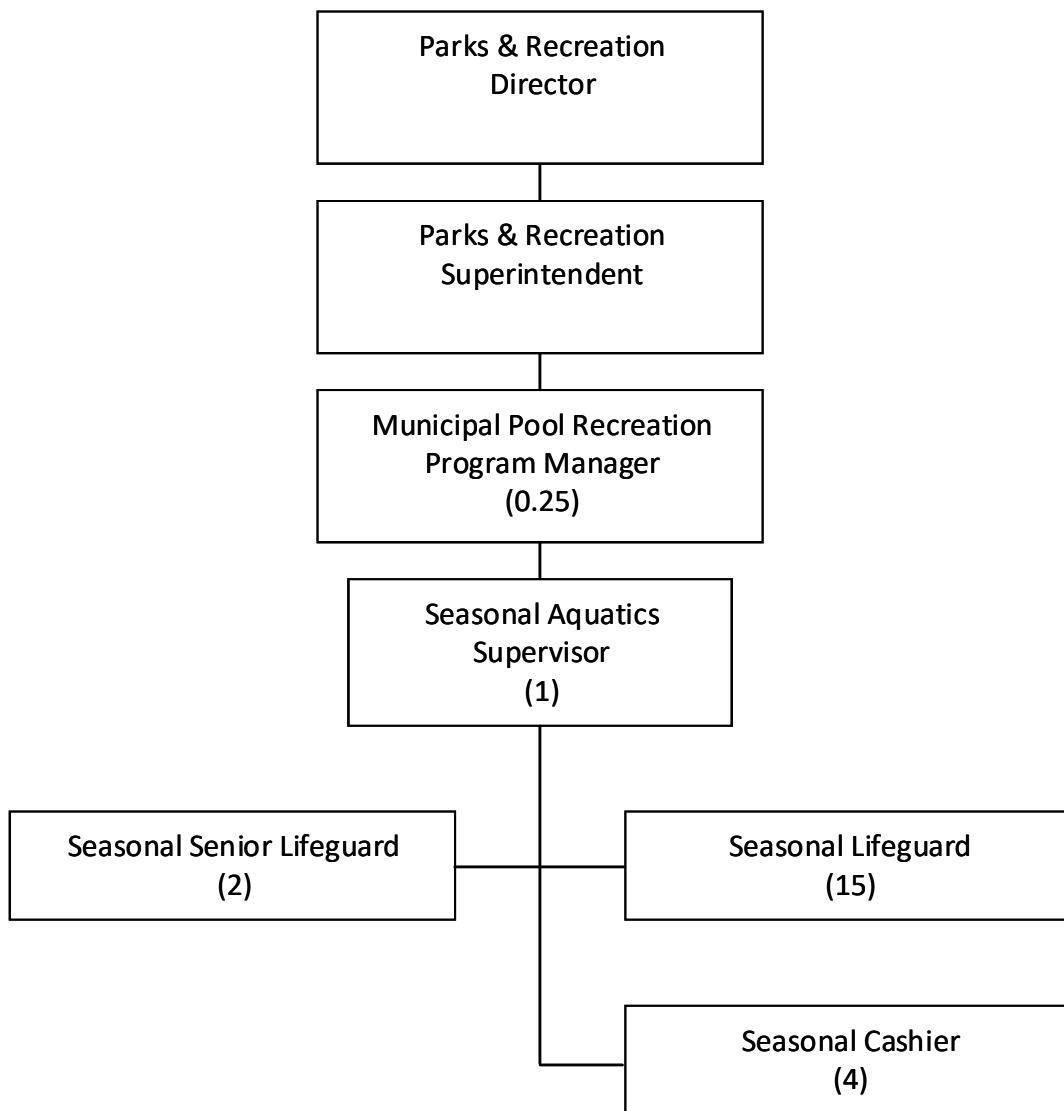
Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 35 - Parks & Recreation							
Division 452 - Golf							
42 Supplies							
4201 Fuel		\$ 126	\$ 811	\$ 451	\$ 1,250	\$ 600	-52.0%
Supplies Total		126	811	451	1,250	600	-52.0%
43 Maintenance & Repairs							
4301 Vehicle Repair		-	1,071	-	-	-	N/A
4304 Other Equipment Repair		-	-	-	-	-	N/A
4305 Heating / A.C. Repair		5,969	6,044	-	-	-	N/A
4306 Building Repair & Maint.		-	-	-	1,000	-	-100.0%
4307 Other Structures Repair		-	897	-	1,000	-	-100.0%
Maintenance & Repairs Total		5,969	8,012	-	2,000	-	-100.0%
44 Services							
4401 Telephone		22	-	-	20	-	-100.0%
4418 Contractual Services		31,980	-	-	2,000	-	-100.0%
4424 Equipment Rental		-	-	-	-	-	N/A
Services Total		32,002	-	-	2,020	-	-100.0%
45 Sundry Charges							
4501 Insurance Expense		3,849	3,391	36,445	3,740	4,010	7.2%
Sundry Charge Total		3,849	3,391	36,445	3,740	4,010	7.2%
Total Golf		\$ 41,946	\$ 12,214	\$ 36,896	\$ 9,010	\$ 4,610	-48.8%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT: Parks & Recreation DIVISION: Golf

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

PARKS & RECREATION DEPARTMENT
MUNICIPAL POOL



The Pool Division manages the Atkinson Pool and all pool staff. The Pool Division maintains and operates the chemical, filtration, and pump systems in 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 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 35 - Parks & Recreation							
Division 454 - Municipal Pool							
41 Personnel Services							
4101	Salaries - Supervision	\$ 18,135	\$ 23,699	\$ 2,905	\$ 14,150	\$ 15,140	7.0%
4104	Salaries - Overtime	4,340	5,094	9,411	1,650	1,650	0.0%
4105	Salaries - Other	60,587	50,364	75,474	77,780	77,780	0.0%
4106	FICA	5,135	4,891	5,441	5,810	5,870	1.0%
4107	Medicare	1,201	1,144	1,272	1,360	1,380	1.5%
4108	Life Insurance	12	12	2	20	20	0.0%
4109	Health Insurance	4,620	5,330	845	5,070	5,030	-0.8%
4110	Other Insurance	29	29	5	30	30	0.0%
4111	Workers Compensation	704	825	494	2,940	2,970	1.0%
4112	Employee Assist. Prgm	4	5	1	10	10	0.0%
4115	Unemploy. Insurance	83	33	147	140	140	0.0%
4116	Employee Pension	4,886	5,628	678	3,690	3,310	-10.3%
Personnel Services Total		99,736	97,054	96,675	112,650	113,330	0.6%
42 Supplies							
4202	Minor Tools	94	7	30	200	100	-50.0%
4203	Office Supplies	99	816	100	150	150	0.0%
4204	Cleaning Supplies	451	417	500	500	500	0.0%
4205	Medical & Drug Supply	151	297	200	300	400	33.3%
4207	Clothing Supplies	879	396	1,000	1,000	1,000	0.0%
4208	Postage	-	2	10	10	10	0.0%
4209	Educational Supplies	-	-	-	20	10	-50.0%
4214	Chemical Supplies	9,865	13,675	12,000	10,000	10,000	0.0%
4221	Athletic Recreat. Supply	606	37	400	400	400	0.0%
4222	Concessions	8,531	8,488	5,000	5,000	6,000	20.0%
Supplies Total		20,676	24,135	19,240	17,580	18,570	5.6%
43 Maintenance & Repairs							
4303	Instr. & Appar. Repair	-	-	14,000	500	9,000	1700.0%
4304	Other Equipment Repair	4,769	9,356	4,000	6,000	6,000	0.0%
4306	Building Repair & Maint.	2,265	1,027	4,000	4,000	4,000	0.0%
4307	Other Structures Repair	4,222	8,573	38,000	36,000	10,000	-72.2%
4314	Pumps & Motors	1,585	8,471	6,000	3,000	19,000	533.3%
Maintenance & Repairs Total		12,841	27,427	66,000	49,500	48,000	-3.0%
44 Services							
4401	Telephone	-	-	20	20	10	-50.0%
4405	Travel & Training	2,190	1,660	3,000	2,200	2,500	13.6%
4415	Special Services	1,411	1,832	1,500	1,560	1,560	0.0%
4417	Printing and Reproduct.	-	74	100	150	150	0.0%
4418	Contractual Services	-	-	-	-	8,500	N/A
Services Total		3,601	3,566	4,620	3,930	12,720	223.7%
45 Sundry Charges							
4501	Insurance Expense	1,577	1,513	1,727	1,670	1,900	13.8%
Sundry Charge Total		1,577	1,513	1,727	1,670	1,900	13.8%
Total Municipal Pool		\$ 138,431	\$ 153,695	\$ 188,262	\$ 185,330	\$ 194,520	5.0%

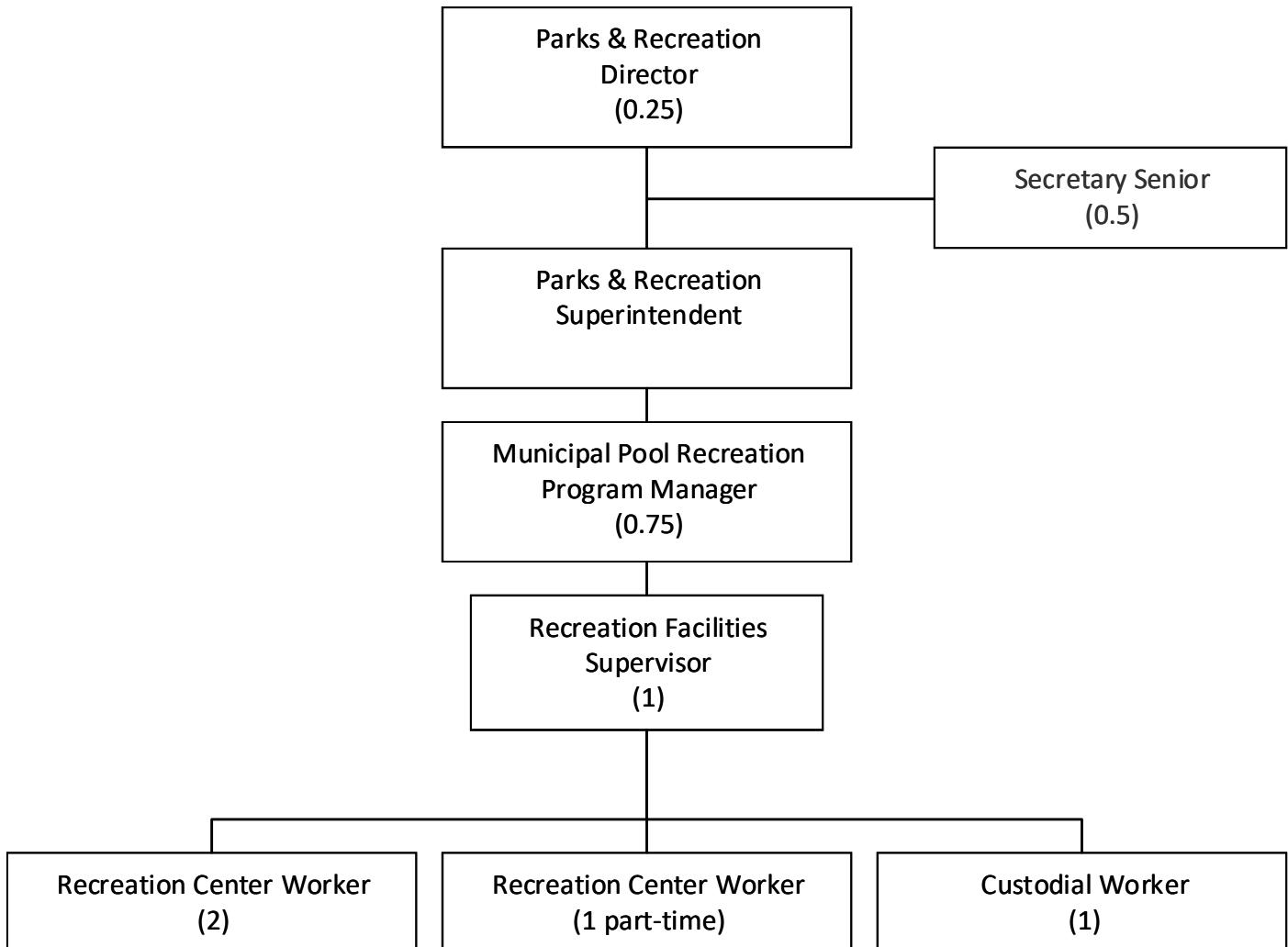
CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT: Parks & Recreation DIVISION: Pool

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4303	Inst. & Appar. Repair	Pool Vacumm	\$ 8,000
		Other	1,000
			\$ 9,000
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
4405	Travel and Training	Lifeguard Training Reimbursement	\$ 1,650
		CPO training	850
		Total	\$ 2,500
4415	Special Services	Permits for Atkinson Park Swimming Pools	\$ 880
		Permit for Downtown Water Feature	550
		Waterslide Permit	80
		Permit for Concessions at Atkinson Pool Complex	50
		Total	\$ 1,560
4417	Printing and Reproduction	Lifeguard equipment	\$ 150
4418	Contractual Services	Pool Variance Plan	\$ 2,500
		Lightning Detection Maintenance Fee	6,000
		Total	\$ 8,500

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 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 35 - Parks & Recreation							
Division 456 - Recreation							
41 Personnel Services							
4101	Salaries - Supervision	\$ 175,051	\$ 212,775	\$ 202,235	\$ 178,840	\$ 192,800	7.8%
4102	Salaries - Clerical	22,627	28,692	38,733	18,900	21,390	13.2%
4103	Salaries - Operational	86,309	104,822	100,425	109,260	121,390	11.1%
4104	Salaries - Overtime	1,872	2,780	5,307	1,090	1,210	11.0%
4106	FICA	17,107	21,001	20,876	19,110	20,890	9.3%
4107	Medicare	4,001	4,912	4,882	4,470	4,890	9.4%
4108	Life Insurance	292	316	325	230	230	0.0%
4109	Health Insurance	101,232	103,730	100,094	106,410	105,470	-0.9%
4110	Other Insurance	602	612	703	610	610	0.0%
4111	Workers Compensation	2,884	3,547	2,136	9,130	9,960	9.1%
4112	Employee Assist. Prgm	95	100	125	100	100	0.0%
4115	Unemploy. Insurance	513	190	283	460	500	8.7%
4116	Employee Pension	70,802	83,560	77,834	63,410	58,460	-7.8%
Personnel Services Total		483,387	567,037	553,959	512,020	537,900	5.1%
42 Supplies							
4201	Fuel	1,601	2,207	2,954	2,920	3,930	34.6%
4202	Minor Tools	35	44	25	60	50	-16.7%
4203	Office Supplies	3,476	3,646	2,500	2,750	3,000	9.1%
4204	Cleaning Supplies	36	1,003	500	1,000	16,000	1500.0%
4205	Medical & Drug Supply	6	46	50	100	50	-50.0%
4206	Botanical Supplies	401	-	-	50	50	0.0%
4207	Clothing Supplies	594	367	600	800	800	0.0%
4208	Postage	211	139	50	180	180	0.0%
4209	Educational Supplies	-	-	50	150	150	0.0%
4221	Athletic Recreat. Supply	10,070	8,104	9,000	9,150	9,350	2.2%
Supplies Total		16,430	15,556	15,729	17,160	33,560	95.6%
43 Maintenance & Repairs							
4301	Vehicle Repair	430	2,095	4,000	2,000	2,000	0.0%
4302	Office Equip. Repair	13	115	30	30	7,000	23233.3%
4304	Other Equipment Repair	910	803	10	2,010	3,000	49.3%
4306	Building Repair & Maint.	4,410	3,729	25,000	18,000	17,000	-5.6%
4307	Other Structures Repair	7,517	126	20,000	21,000	20,000	-4.8%
4313	Recreational Equipment	3,612	7,248	4,000	4,650	5,250	12.9%
Maintenance & Repairs Total		16,892	14,116	53,040	47,690	54,250	13.8%

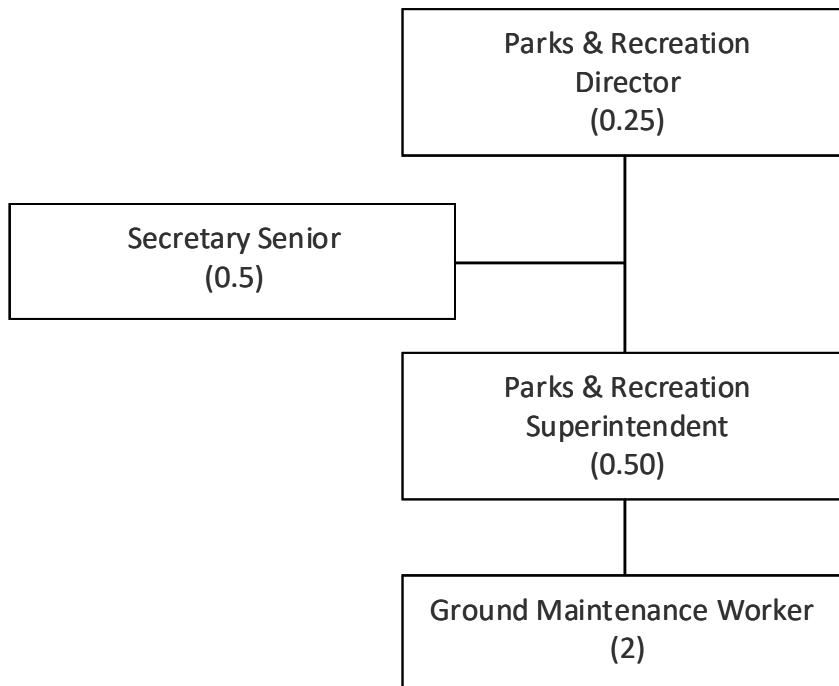
CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Division 456 - Recreation (continued)							
44 Services							
4401	Telephone	\$ 1,118	\$ 899	\$ 1,200	\$ 1,200	\$ 1,560	30.0%
4402	Medical Exams	\$ -	\$ 112	\$ -	\$ -	\$ -	N/A
4403	Assoc. Dues/Subscript.	\$ 1,000	\$ 494	\$ 800	\$ 870	\$ 870	0.0%
4405	Travel & Training	\$ 1,696	\$ 6,295	\$ 5,200	\$ 4,000	\$ 5,430	35.8%
4414	Clothing / Cleaning	\$ 70	\$ 80	\$ 100	\$ 100	\$ 100	0.0%
4415	Special Services	\$ 291	\$ 491	\$ -	\$ 250	\$ 250	0.0%
4417	Printing and Reprod.	\$ 233	\$ 675	\$ -	\$ 300	\$ 300	0.0%
4418	Contractual Services	\$ 1,100	\$ -	\$ 250	\$ 500	\$ 120,500	24000.0%
4419	Henderson Girl's Softball	\$ 4,000	\$ 14,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
4419	Henderson PMCA	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
4419	Hend. Recreation Assn.	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
4419	Pennyrite Soccer	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
4419	Tennis Club	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
4419	Pickleball Club	\$ -	\$ 16,065	\$ 40,000	\$ 17,500	\$ 1,500	-91.4%
Services Total		\$ 15,008	\$ 44,611	\$ 65,050	\$ 42,220	\$ 148,010	250.6%
45 Sundry Charges							
4501	Insurance Expense	\$ 3,526	\$ 3,424	\$ 2,657	\$ 3,770	\$ 2,930	-22.3%
Sundry Charge Total		\$ 3,526	\$ 3,424	\$ 2,657	\$ 3,770	\$ 2,930	-22.3%
Total Recreation		\$ 535,243	\$ 644,744	\$ 690,435	\$ 622,860	\$ 776,650	24.7%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT:		<u>Parks & Recreation</u>	DIVISION:	<u>Recreation</u>
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST	
4203	Office Supplies	Other	\$ 3,000	
4204	Cleaning Supplies	JFK cleaning and janitorial supplies	\$ 16,000	
4209	Educational Supplies	Posters, activity books, etc.	\$ 150	
4221	Athletic Recreate. Supplies	JFK After-School and Summer Programs	\$ 4,500	
		Easter Egg Hunt	1,500	
		Movies in the Park	1,000	
		Hay Ride	750	
		Arbor Day	200	
		Juneteenth	200	
		Dia De Los Muertos	200	
		Other	1,000	
		Total	\$ 9,350	
4302	Office Equipment Repair	Installation of 2 internet lines	\$ 4,000	
		Hardware for time and attendance (3)	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	
		JFK projector	\$ 3,000	
		Misc. Other Building Repairs and Maintenance	6,000	
		Total	\$ 17,000	
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 Subscriptions	NRPA Membership	\$ 470	
		KRPS Agency Membership	350	
		Warehouse Membership	50	
		Total	\$ 870	
4418	Contractual Services	Move Bleachers	\$ 500	
		Master Plan	120,000	
		Total	\$ 120,500	
4419	Professional Services	HGSA Programming	\$ 4,000	
		PCMA Programming	4,000	
		HRA Programming	4,000	
		PYSA Programming	4,000	
		Tennis Club Programming	1,500	
		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 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
REVENUE							
36 Sale of Property							
3600	Cemetery Spaces	\$ 117,534	\$ 131,723	\$ 100,000	\$ 111,000	\$ 111,000	0.0%
3605	Grave Openings	142,253	149,779	150,000	141,600	142,000	0.3%
3610	Other Cemetery Serv.	29,651	24,930	21,500	24,000	24,000	0.0%
3625	Taxable Sales	1,436	477	800	1,400	1,000	-28.6%
3630	Mausoleum Sales	25,948	9,729	15,000	20,000	15,000	-25.0%
Sale of Property Total		316,822	316,638	287,300	298,000	293,000	-1.7%
37 Other Revenue							
3700	Interest Income	161	200	160	-	-	N/A
Other Revenue Total		161	200	160	-	-	N/A
38 Transfer Miscellaneous							
3851	Transfer from General	164,000	182,000	276,000	320,000	311,000	-2.8%
Transfers Miscellaneous Total		164,000	182,000	276,000	320,000	311,000	-2.8%
CEMETERY REVENUE TOTAL		<u>\$ 480,983</u>	<u>\$ 498,838</u>	<u>\$ 563,460</u>	<u>\$ 618,000</u>	<u>\$ 604,000</u>	<u>-2.3%</u>
EXPENSE							
Department 35 - Parks & Recreation							
Division 453 - Cemetery							
41 Personnel Services							
4101	Salaries - Supervision	\$ 20,326	\$ 29,530	\$ 31,482	\$ 29,520	\$ 29,520	0.0%
4102	Salaries - Clerical	22,626	8,734	-	18,900	21,390	13.2%
4103	Salaries - Operational	101,019	103,329	124,752	124,100	137,360	10.7%
4104	Salaries - Overtime	5,314	5,226	3,457	5,490	5,490	0.0%
4106	FICA	8,874	8,813	9,572	11,070	12,050	8.9%
4107	Medicare	2,075	2,061	2,238	2,590	2,820	8.9%
4108	Life Insurance	156	134	168	170	170	0.0%
4109	Health Insurance	60,323	59,860	68,292	81,080	80,360	-0.9%
4110	Other Insurance	373	320	402	460	460	0.0%
4111	Workers Compensation	1,851	1,807	1,110	7,070	7,670	8.5%
4112	Employee Assist. Prgm	62	56	66	80	80	0.0%
4115	Unemploy. Insurance	229	84	159	270	290	7.4%
4116	Employee Pension	40,938	39,223	37,272	41,650	38,290	-8.1%
Personnel Services Total		264,166	259,177	278,970	322,450	335,950	4.2%

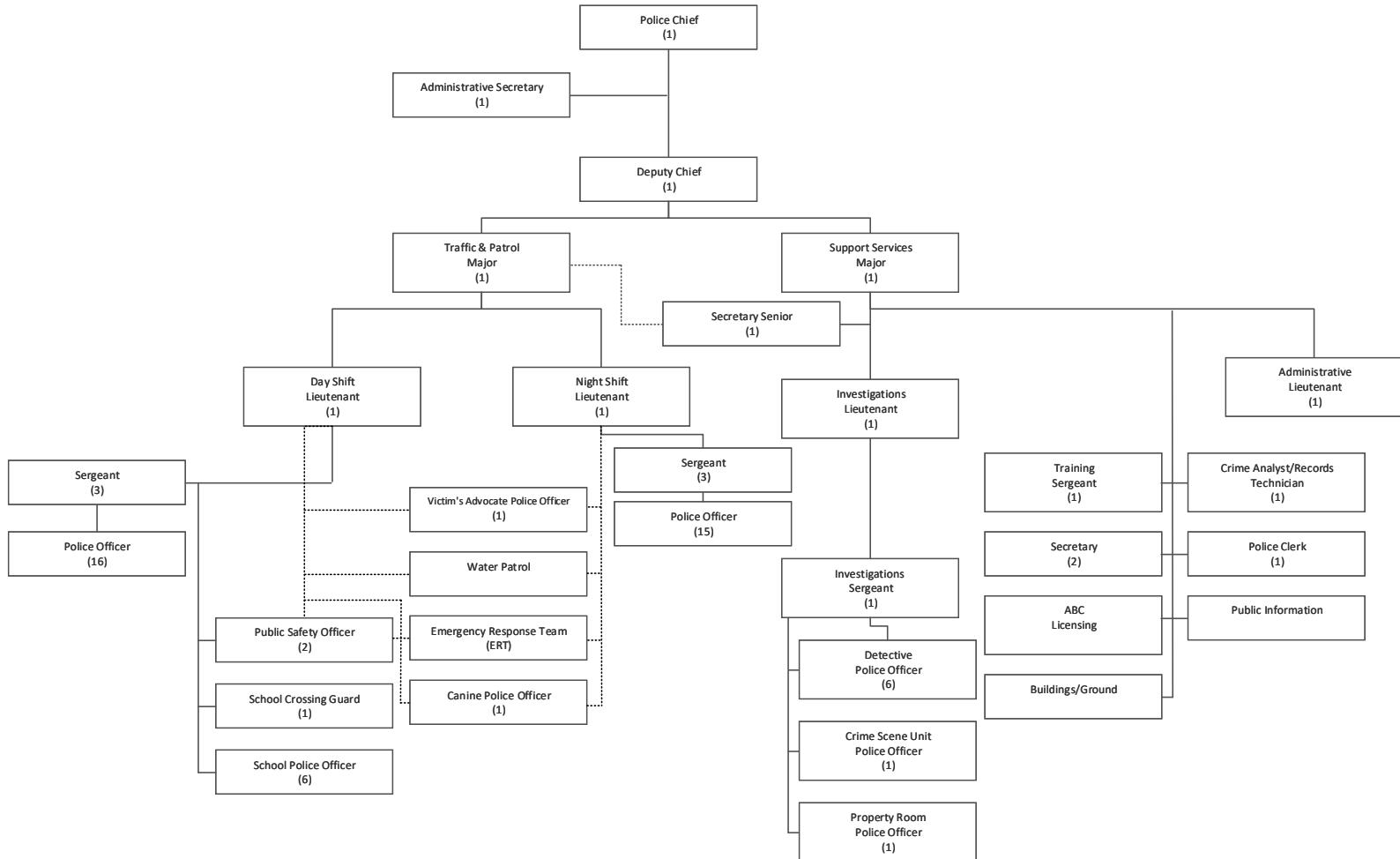
CITY OF HENDERSON, KY
CEMETERY FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Division 453 - Cemetery (continued)							
42 Supplies							
4201	Fuel	\$ 4,829	\$ 6,308	\$ 7,898	\$ 8,950	\$ 10,500	17.3%
4202	Minor Tools	894	387	900	1,000	1,000	0.0%
4203	Office Supplies	154	388	25	175	150	-14.3%
4204	Cleaning Supplies	256	200	200	275	200	-27.3%
4205	Medical & Drug Supply	261	428	350	400	400	0.0%
4206	Botanical Supplies	376	302	200	300	150	-50.0%
4207	Clothing Supplies	2,420	2,735	2,000	2,000	2,000	0.0%
4208	Postage	57	41	-	20	10	-50.0%
4211	Periodicals & Supple.	221	39	-	100	75	-25.0%
4214	Chemical Supplies	245	45	-	100	100	0.0%
4220	Supplies for Resale	3,358	2,785	2,000	4,500	4,000	-11.1%
Supplies Total		13,071	13,658	13,573	17,820	18,585	4.3%
43 Maintenance & Repairs							
4301	Vehicle Repair	8,789	15,351	12,000	12,000	15,000	25.0%
4304	Other Equipment Repair	996	930	2,000	2,680	2,500	-6.7%
4306	Building Repair & Maint.	7,653	4,612	5,000	5,000	6,000	20.0%
4307	Other Structures Repair	9,095	5,123	5,000	6,000	7,000	16.7%
Maintenance & Repairs Total		26,533	26,016	24,000	25,680	30,500	18.8%
44 Services							
4401	Telephone	1,509	1,576	4,600	3,000	2,000	-33.3%
4402	Medical Exams	103	284	-	-	-	N/A
4403	Assoc. Dues/Subscript.	-	100	150	150	150	0.0%
4405	Travel & Training	111	40	20	50	75	50.0%
4414	Clothing / Cleaning	175	250	300	300	300	0.0%
4415	Special Services	743	127	3,000	4,550	4,550	0.0%
4417	Printing and Reprod.	4	-	-	50	50	0.0%
4418	Contractual Services	160,562	186,048	200,000	204,200	204,200	0.0%
4522	Audit Expense	1,903	1,892	1,980	1,900	1,980	4.2%
Services Total		165,110	190,317	210,050	214,200	213,305	-0.4%
45 Sundry Charges							
4501	Insurance Expense	5,314	7,438	5,143	5,850	5,660	-3.2%
Sundry Charges Total		5,314	7,438	5,143	5,850	5,660	-3.2%
46 Capital Outlay							
4605	Machinery & Tools	-	-	31,000	32,000	-	-100.0%
Capital Outlay Total		-	-	31,000	32,000	-	-100.0%
CEMETERY EXPENSE TOTAL		\$ 474,194	\$ 496,606	\$ 562,736	\$ 618,000	\$ 604,000	-2.3%
CEMETERY NET		\$ 6,789	\$ 2,232	\$ 724	\$ -	\$ -	

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT:		<u>Parks & Recreation</u>	DIVISION:	<u>Cemetery</u>
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		150
		Total	\$	4,550
4417	Printing and Reproduction	Other	\$	50
4418	Contractual Services	Mowing Contract	\$	191,700
		Cemetery Software Support with Mapping Module (payment 3 of 3)		10,000
		Cemetery Software Support		1,500
		Tree and Limb Removal of Hazardous Trees		1,000
		Total	\$	204,200

POLICE DEPARTMENT



The Henderson Police Department provides up-to-date, professional law enforcement to all citizens 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.

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Facilities and Services	Police	<p>1. Continue with implementation to upgrade department aesthetics. Renovate former Jefferson School classrooms for training and in-service.</p>

CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Quality of Life	Police	<p>1. Continue to have officers increase their presence in the community which further supports the community policing model, identifying patterns of crime to best utilize our manpower.</p> <p>2. Continue neighborhood patrols, implementing "Lock It Or Lose It" campaign to provide community awareness and reduce thefts and implement the Neighborhood Watch program.</p> <p>3. Continue to identify traffic enforcement needs to reduce impaired, speeding, aggressive and distracted driving violations which result in traffic collisions. The Traffic Safety Officer continues to provide assistance with non-enforcement calls to assist the community, and allows officers to respond to emergency/enforcement related calls for service.</p>

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Quality of Life	Police	<p>1. Schedule and conduct classes of the Citizen's Police Academy program, including Spanish speaking classes for community inclusion, and to enhance community-police relations.</p> <p>2. Continue the upgrading of equipment to improve officer safety and efficiency, with a strong emphasis placed on additional elevated training of officers. The Tazer Model 10 will be issued this year and will increase the safety to officer and offender.</p> <p>3. Continue to use Social Media for exposure of the Police Department to enhance Police / Community Relations.</p> <p>4. Continue to encourage and allow supervisory officers to attend development courses through the Southern Police Institute and/or FBI National Academy.</p>

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 40 - Police							
Division 231 - Police							
41 Personnel Services							
4101	Salaries - Supervision	\$ 362,736	\$ 243,068	\$ 508,578	\$ 394,190	\$ 405,560	2.9%
4102	Salaries - Clerical	193,619	218,829	272,608	261,200	283,220	8.4%
4103	Salaries - Operational	2,837,422	3,137,964	3,383,082	3,334,260	3,393,800	1.8%
4104	Salaries - Overtime	386,658	502,289	531,174	586,830	583,080	-0.6%
4105	Salaries - Other	18,268	9,155	10,058	9,370	9,970	6.4%
4106	FICA	24,027	25,402	23,460	28,610	23,390	-18.2%
4107	Medicare	53,733	58,079	66,503	66,490	67,780	1.9%
4108	Life Insurance	2,924	2,724	2,898	2,690	2,780	3.3%
4109	Health Insurance	1,011,219	1,014,048	985,231	1,398,490	1,365,990	-2.3%
4110	Other Insurance	6,835	6,424	6,864	7,360	7,590	3.1%
4111	Workers Compensation	48,738	55,214	35,110	99,180	103,420	4.3%
4112	Employee Assist. Prgm	1,118	1,049	1,159	1,180	1,220	3.4%
4115	Unemploy. Insurance	5,986	2,073	3,594	6,740	6,880	2.1%
4116	Employee Pension	118,618	110,237	75,158	105,500	72,370	-31.4%
4119	Police & Fire Pension	1,351,821	1,601,961	1,646,835	1,864,080	1,659,110	-11.0%
Personnel Services Total		6,423,722	6,988,516	7,552,313	8,166,170	7,986,160	-2.2%
42 Supplies							
4201	Fuel	131,351	164,928	176,664	251,590	234,970	-6.6%
4202	Minor Tools	428	475	500	500	500	0.0%
4203	Office Supplies	13,773	12,354	12,100	12,000	12,300	2.5%
4204	Cleaning Supplies	199	189	400	400	400	0.0%
4207	Clothing Supplies	62,933	72,417	68,000	62,500	62,500	0.0%
4208	Postage	2,435	988	800	1,500	1,200	-20.0%
4209	Educational Supplies	1,823	25	900	2,000	1,000	-50.0%
4210	Photographic Supplies	575	139	800	500	500	0.0%
4211	Periodicals & Supple.	1,641	884	800	900	900	0.0%
4216	Ammunition/Tasers	45,805	108,700	45,500	41,500	48,000	15.7%
4225	Safety Supplies	43,406	2,138	5,000	5,100	5,000	-2.0%
4229	Miscell. Supplies	12,100	14,827	18,000	18,300	18,300	0.0%
Supplies Total		316,469	378,064	329,464	396,790	385,570	-2.8%
43 Maintenance & Repairs							
4301	Vehicle Repair	146,989	121,531	149,000	84,180	90,000	6.9%
4302	Office Equip. Repair	54,760	51,150	59,200	59,500	68,200	14.6%
4303	Instr. & Appar. Repair	804	21,771	1,620	1,600	1,650	3.1%
4304	Other Equipment Repair	-	-	5,900	3,910	3,000	-23.3%
4306	Building Repair & Maint.	25,046	22,187	25,000	25,000	25,000	0.0%
4307	Other Structures Repair	4,393	24,331	6,500	6,000	3,000	-50.0%
4309	Radios Repair	2,863	2,130	2,700	2,500	2,500	0.0%
Maintenance & Repairs Total		234,855	243,100	249,920	182,690	193,350	5.8%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Division 231 - Police (continued)							
44 Services							
4401	Telephone	\$ 55,570	\$ 48,120	\$ 50,400	\$ 60,000	\$ 51,000	-15.0%
4402	Medical Exams	1,082	1,207	400	-	-	N/A
4403	Assoc. Dues/Subscript.	4,019	4,816	6,000	7,820	6,460	-17.4%
4405	Travel & Training	45,167	49,561	48,000	59,900	70,000	16.9%
4414	Clothing / Cleaning	20,963	12,915	22,000	24,000	24,000	0.0%
4415	Special Services	1,067	4,188	400	-	-	N/A
4417	Printing and Reprod.	14,484	18,131	21,100	18,600	21,200	14.0%
4418	Contractual Services	101,429	110,416	172,000	268,400	164,200	-38.8%
4419	Professional Services	-	5,201	7,500	7,500	7,500	0.0%
4481	Henderson Co. Attorney	5,500	5,500	5,500	5,500	5,500	0.0%
Services Total		249,281	260,055	333,300	451,720	349,860	-22.5%
45 Sundry Charge							
4501	Insurance Expense	142,218	201,943	128,360	148,470	141,200	-4.9%
Sundry Charge Total		142,218	201,943	128,360	148,470	141,200	-4.9%
46 Capital Outlay							
4601	Motor Vehicles	1,940	183,162	-	130,800	190,000	45.3%
4605	Machinery & Tools	-	53,588	-	-	275,000	N/A
4608	Instrument/Apparatus	-	50,191	-	-	-	N/A
Capital Outlay Total		1,940	286,941	-	130,800	465,000	255.5%
Total Police		\$ 7,368,485	\$ 8,358,619	\$ 8,593,357	\$ 9,476,640	\$ 9,521,140	0.5%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT: <u>Police</u>		DIVISION: <u>Police</u>	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4211	Periodicals	Law Manuals	\$ 900
4216	Ammunition/Tasers	Ammunition	\$ 32,800
		Taser Cartridges for Training/Replacement	15,200
		Total	\$ 48,000
4225	Safety Supplies	Misc. Supplies for Identification & Property Requirements	\$ 5,000
4229	Miscellaneous Supplies	Citizen's Academy	\$ 3,500
		Education Reimbursement	3,000
		Depart Promo Items-Citizens/Youth/Senior Academy, Recruitment	3,000
		Awards Banquet	3,000
		Promotional/Retirement Ceremonies	1,000
		Hepatitis B Vaccines - New Officers	700
		Other	4,100
		Total	\$ 18,300
4302	Office Equipment Repair	PowerDMS-PowerENGAGE Annual Renewal	\$ 15,000
		Alpha Laser Copier Maintenance / Operations area	12,000
		MDT Maintenance	10,000
		Toner	9,000
		Omnigo/Quetel Property Software Annual Maintenance	8,000
		Cellbrite Software Maintenance	4,300
		GovConnection	3,000
		Maintenance for Color Copier / Admin area	3,000
		CDW-G	2,500
		Miscellaneous	1,400
		Total	\$ 68,200
4303	Instruments & Apparatus Repair	Fire Extinguisher Replacement for Vehicles	\$ 1,000
		Radar Gun Recalibration Annually	650
		Total	\$ 1,650
4304	Other Equipment Repair	Repair cost for miscellaneous non-vehicle equipment	\$ 3,000
4309	Radios Repair	Radio/Equipment Repair	\$ 2,500

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT:		<u>Police</u>	DIVISION:	<u>Police</u>
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION		TOTAL COST
4403	Association Dues and Subscript	Social Media Archive (Annually)		\$ 1,600
		IACP Net Subscription (Annually)		1,250
		Notary Fees		500
		IACP Annual Dues for Chief, Deputy Chief, Majors, Lts.		760
		When2Work Subscription		500
		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		100
		Sam's Membership		90
		KYABC Membership (Chief, Admin. Major)		80
		ILEETA Membership		40
		Total		\$ 6,460
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.		1,000
		Total		\$ 21,200

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT:		<u>Police</u>	DIVISION:	<u>Police</u>
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION		TOTAL COST
4418	Contractual Services	Body cameras contract; payment #3 of 5		\$ 78,000
		Flock Camera System (\$2,500 X 15 cameras)		37,500
		HCSO Task Force Agreement		26,300
		Pre-Employment Testing & Psychological Screening		6,000
		Sitex (\$232/bi-weekly)		6,000
		WSON Ballgame announcements & radio spots		2,500
		Towing Charges		2,000
		City of Henderson - Electric Consumption pole cameras		1,250
		Precise Digital Annual Support		1,200
		Clean Green Monthly Rental @ Firing Range (\$73/month)		900
		PeopleFacts Credit Reports		800
		Website Contract Fee - Domain Listings		500
		One Call Now Annual Fee		300
		Cell Phone Subpoenas		300
		Other		650
		Total		\$ 164,200
4419	Professional Service	Promotional Exam Development Fees		\$ 7,500

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

DEPARTMENT: Police

DIVISION: Police **TOTAL COST:** \$ 190,000

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

DESCRIPTION OF ITEM OR PROJECT:

Three police pursuit vehicles - two marked cars for approximately \$140,000 and one unmarked car at approximately \$50,000.

PROJECT JUSTIFICATION:

To replace older vehicles in use.

IMPACT ON OPERATING BUDGET:

Will reduce the repair and maintenance costs.

DIVISION: Police **TOTAL COST:** \$ 275,000

ACCOUNT DESCRIPTION: Machinery & Tools **ACCOUNT NUMBER:** 10.40.231.4605

DESCRIPTION OF ITEM OR PROJECT:

Qty: 55 - Taser®10 Bundle \$55,000 each year over a 5 year period for a total of \$275,000.

PROJECT JUSTIFICATION:

Current Tasers are becoming obsolete and unrepairable. Replacement of 55 Tasers with the Taser®10 bundle package provides the newest Taser, all magazines, cartridges, batteries and holster for one price. Cost also included software and licensing fees.

IMPACT ON OPERATING BUDGET:

The initial costs of the tasers.

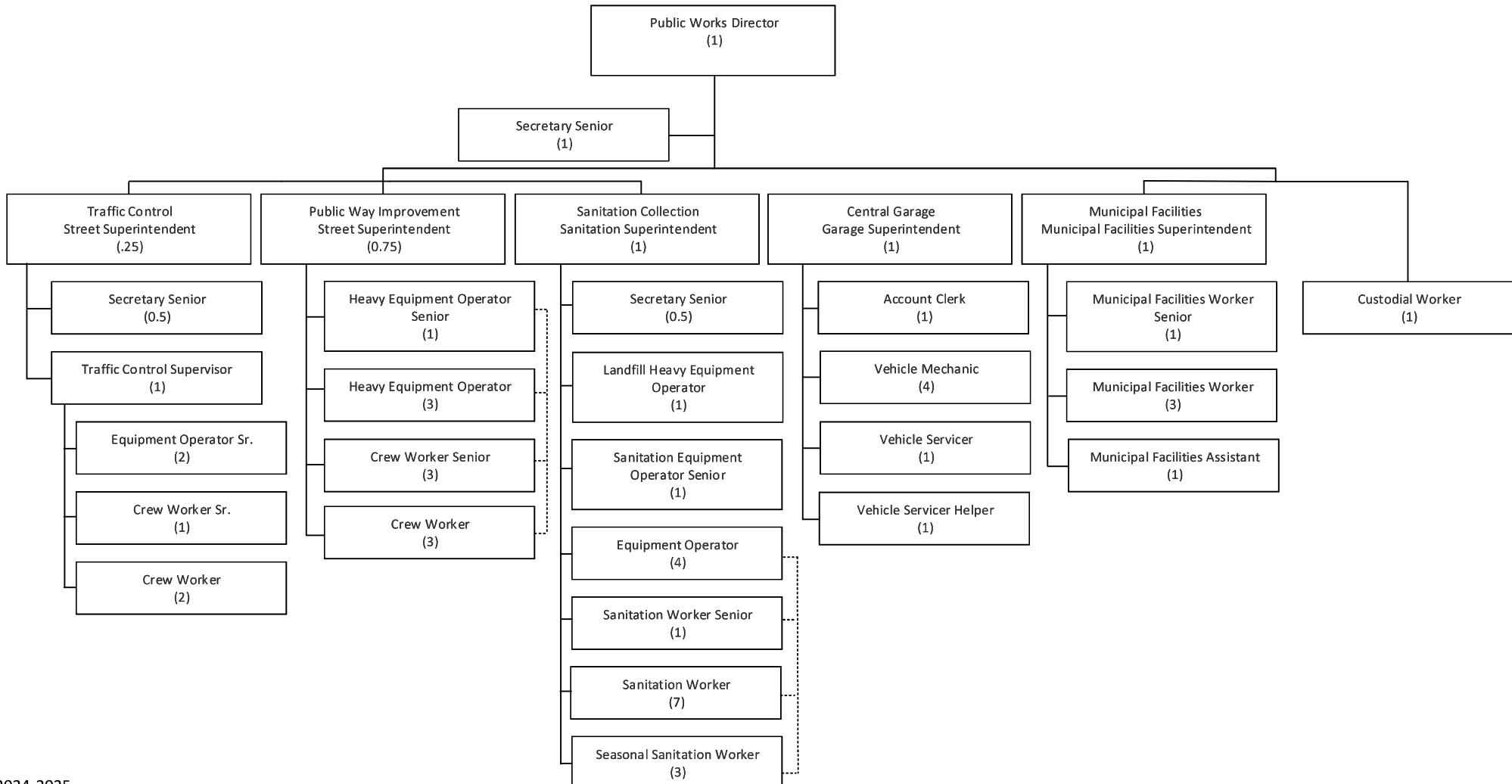
CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 40 - Police							
Division 230 - Police School Resource Officers							
4103	Salaries - Operational	\$ -	\$ -	\$ -	\$ 261,000	\$ 303,900	16.4%
4107	Medicare	-	-	-	3,790	4,410	16.4%
4108	Life Insurance	-	-	-	210	260	23.8%
4109	Health Insurance	-	-	-	40,540	40,180	-0.9%
4110	Other Insurance	-	-	-	580	690	19.0%
4111	Workers Compensation	-	-	-	6,530	7,600	16.4%
4112	Employee Assist. Prgm	-	-	-	90	110	22.2%
4115	Unemploy. Insurance	-	-	-	390	450	15.4%
4119	Police & Fire Pension	-	-	-	51,940	43,230	-16.8%
Personnel Services Total		-	-	-	365,070	400,830	9.8%
42 Supplies							
4201	Fuel	-	-	-	9,180	9,180	0.0%
Supplies Total		-	-	-	9,180	9,180	0.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	-	-	-	5,820	5,820	0.0%
Maintenance & Repairs Total		-	-	-	5,820	5,820	0.0%
Total School Resource Officers		\$ -	\$ -	\$ -	\$ 380,070	\$ 415,830	9.4%

CITY OF HENDERSON, KY
POLICE INVESTIGATION FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
REVENUE							
36 Sale of Property							
3622	Sale of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
3623	Sale of Vehicles	4,002	-	-	-	-	N/A
Sale of Property Total		4,002	-	-	-	-	N/A
37 Other Revenue							
3700	Interest Income	965	3,701	4,010	-	-	N/A
3753	Federal Grant	2,827	8,954	476	-	-	N/A
3757	Investigation Revenue	3,578	47,950	10,368	93,000	93,000	0.0%
Other Revenue Total		7,370	60,605	14,854	93,000	93,000	0.0%
POLICE INVEST. REVENUE TOTAL		<u>\$ 11,372</u>	<u>\$ 60,605</u>	<u>\$ 14,854</u>	<u>\$ 93,000</u>	<u>\$ 93,000</u>	<u>0.0%</u>
EXPENSE							
42 Supplies							
4229	Miscell. Supplies	\$ 15,535	\$ 18,184	\$ 16,119	\$ 20,000	\$ 20,000	0.0%
Supplies Total		15,535	18,184	16,119	20,000	20,000	0.0%
44 Services							
4415	Special Services	2,694	-	-	-	-	N/A
4470	Drug Buys	8,500	2,500	10,000	73,000	73,000	0.0%
Services Total		11,194	2,500	10,000	73,000	73,000	0.0%
46 Capital Outlay							
4601	Motor Vehicles	-	-	38,600	-	-	N/A
Capital Outlay Total		-	-	38,600	-	-	N/A
POLICE INVEST. EXPENSE TOTAL		<u>\$ 26,729</u>	<u>\$ 20,684</u>	<u>\$ 64,719</u>	<u>\$ 93,000</u>	<u>\$ 93,000</u>	<u>0.0%</u>
POLICE INVESTIGATION NET		<u><u>\$ (15,357)</u></u>	<u><u>\$ 39,921</u></u>	<u><u>\$ (49,865)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>-</u></u>

PUBLIC WORKS



2024-2025

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Transportation	Public Works	<ol style="list-style-type: none"> 1. Mill and resurface streets as defined in the schedule and continue minor street, shoulder, and sidewalk repair. 2. Inventory, test, and replace as needed regulatory, warning, and guide signs to meet FHWA retro-reflectivity requirements. 3. Work closely with local businesses to keep streets clean of unnecessary debris.

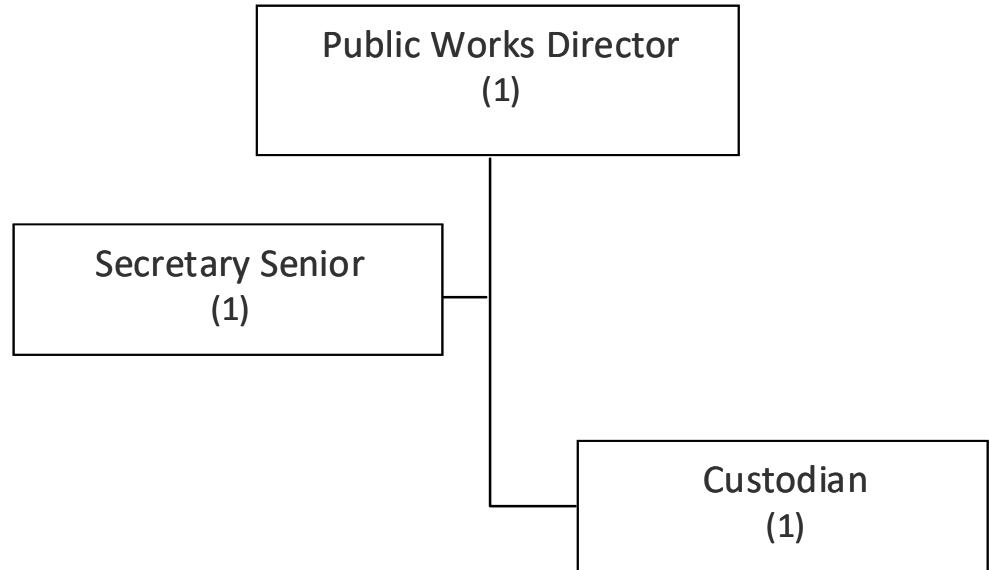
CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	Public Works	<ol style="list-style-type: none"> 1. Continue to work with our vendor in the operation of the Solid Waste Transfer Station, CD& D Transfer Point and Scale House Operations as well as look at ways to maximize recycling participation. 2. Provide engineering support and implementation of expanded sidewalk connectivity throughout the community. 3. Transmap Pavement Management - As part of the Evansville Metropolitan Planning Organization (EMPO), will be utilizing the Micro-Paver Program and existing pavement conditions for information on City-maintained streets as a base for rating pavements for future pavement treatments. 4. Begin the permitting process to relocate the Landfill Transfer Station.

CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Quality of Life	Public Works	<ol style="list-style-type: none"> 1. Complete the annual spring cleanup during the month of March and April 2025, with a completion goal of two work weeks each.

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 2025

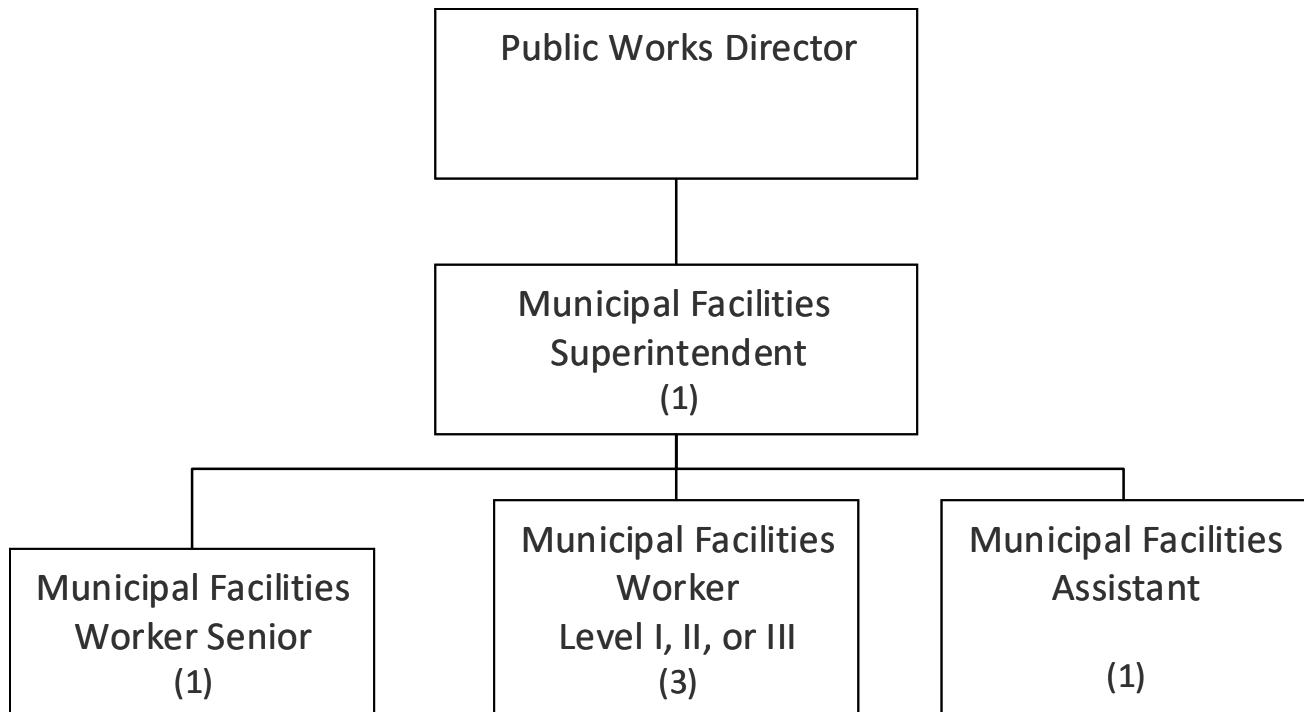
Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 45 - Public Works							
Division 341 - Public Works Administration							
41 Personnel Services							
4101	Salaries - Supervision	\$ 86,712	\$ 92,214	\$ 97,110	\$ 102,430	\$ 107,800	5.2%
4102	Salaries - Clerical	46,746	50,546	54,291	53,690	59,840	11.5%
4106	FICA	8,177	8,732	9,245	9,680	10,400	7.4%
4107	Medicare	1,912	2,042	2,162	2,270	2,440	7.5%
4108	Life Insurance	75	64	70	90	90	0.0%
4109	Health Insurance	36,960	39,360	39,024	40,540	40,180	-0.9%
4110	Other Insurance	230	210	229	230	230	0.0%
4111	Workers Compensation	715	699	424	2,680	2,830	5.6%
4112	Employee Assist. Prgm	36	34	38	40	40	0.0%
4115	Unemploy. Insurance	210	72	125	230	250	8.7%
4116	Employee Pension	35,955	38,146	35,337	36,440	33,050	-9.3%
Personnel Services Total		217,728	232,119	238,055	248,320	257,150	3.6%
42 Supplies							
4201	Fuel	1,102	1,284	1,399	2,020	1,860	-7.9%
4202	Minor Tools	-	-	-	-	-	N/A
4203	Office Supplies	239	136	310	380	380	0.0%
4207	Clothing Supplies	135	-	325	360	380	5.6%
4208	Postage	10	15	22	30	30	0.0%
Supplies Total		1,486	1,435	2,056	2,790	2,650	-5.0%
43 Maintenance & Repairs							
4301	Vehicle Repair	462	1,067	1,350	1,580	1,580	0.0%
4302	Office Equip. Repair	1	1	45	80	80	0.0%
Maintenance & Repairs Total		463	1,068	1,395	1,660	1,660	0.0%
44 Services							
4401	Telephone	698	643	1,080	1,200	1,200	0.0%
4402	Medical Exams	184	85	135	150	150	0.0%
4403	Assoc. Dues/Subscript.	41	25	25	50	50	0.0%
4405	Travel & Training	290	-	-	100	100	0.0%
4415	Special Services	15	43	24	30	30	0.0%
4417	Printing and Reprod.	1	2	10	50	50	0.0%
Services Total		1,229	798	1,274	1,580	1,580	0.0%
45 Sundry							
4501	Insurance	1,383	1,314	1,119	1,450	1,240	-14.5%
Sundry Total		1,383	1,314	1,119	1,450	1,240	-14.5%
Total Public Works Administration		\$ 222,289	\$ 236,734	\$ 243,899	\$ 255,800	\$ 264,280	3.3%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT: Public Works **DIVISION:** Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer ink cartridges Other - misc. office supplies, copy paper etc.	\$ 230 150 Total \$ 380
4207	Clothing Supplies	City of Henderson logo work shirts/uniforms Boots for one employee \$150 each	\$ 230 150 Total \$ 380
4301	Vehicle Repair	Preventive maintenance Other unanticipated repairs	\$ 200 1,380 Total \$ 1,580
4302	Office Equipment Repair	Copy machine repair	\$ 80
4401	Telephone	Building systems - including fax line charges Cell phone allowance for two employees	\$ 530 670 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 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 45 - Public Works							
Division 014 - Municipal Facilities							
41 Personnel Services							
4101	Salaries - Supervision	\$ 59,155	\$ 62,534	\$ 66,638	\$ 66,730	\$ 71,690	7.4%
4103	Salaries - Operational	210,337	225,910	234,749	240,190	251,140	4.6%
4104	Salaries - Overtime	6,492	7,339	13,996	6,530	11,270	72.6%
4106	FICA	16,330	17,566	18,788	19,440	20,720	6.6%
4107	Medicare	3,819	4,108	4,394	4,550	4,850	6.6%
4108	Life Insurance	288	243	255	260	260	0.0%
4109	Health Insurance	93,432	93,938	91,304	121,610	120,530	-0.9%
4110	Other Insurance	688	602	650	690	690	0.0%
4111	Workers Compensation	2,763	3,123	1,819	13,080	13,880	6.1%
4112	Employee Assist. Prgm	108	96	110	110	110	0.0%
4115	Unemploy. Insurance	433	150	258	470	500	6.4%
4116	Employee Pension	74,353	76,992	73,610	73,160	65,860	-10.0%
Personnel Services Total		468,198	492,601	506,571	546,820	561,500	2.7%
42 Supplies							
4201	Fuel	9,956	11,513	12,099	19,290	16,100	-16.5%
4202	Minor Tools	1,321	2,383	2,375	2,400	2,400	0.0%
4203	Office Supplies	1,004	1,838	1,650	2,000	2,000	0.0%
4205	Medical & Drug Supply	-	41	38	40	40	0.0%
4207	Clothing Supplies	2,693	3,348	4,050	4,100	4,350	6.1%
4208	Postage	80	27	15	50	50	0.0%
4214	Chemical Supplies	8,365	7,569	4,400	5,000	5,000	0.0%
4215	Janitorial Supplies	27,313	23,598	39,950	24,000	24,000	0.0%
4225	Safety Supplies	394	463	490	380	500	31.6%
Supplies Total		51,126	50,780	65,067	57,260	54,440	-4.9%
43 Maintenance & Repairs							
4301	Vehicle Repair	7,047	14,973	18,200	20,500	9,700	-52.7%
4302	Office Equip. Repair	2,001	1	-	-	-	N/A
4305	Heating / A.C. Repair	58,878	20,428	47,500	53,000	53,000	0.0%
4306	Building Repair & Maint.	111,746	327,359	406,500	409,500	909,500	122.1%
4307	Other Structures Repair	33,282	25,767	29,500	24,000	30,000	25.0%
4325	Boat Launch Expense	17,845	13,364	12,500	17,000	17,000	0.0%
Maintenance & Repairs Total		230,799	401,892	514,200	524,000	1,019,200	94.5%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Division 014 - Municipal Facilities (continued)							
44 Services							
4401	Telephone	\$ 11,918	\$ 11,682	\$ 10,560	\$ 11,400	\$ 11,400	0.0%
4402	Medical Exams	403	279	95	200	200	0.0%
4403	Assoc. Dues/Subscript.	-	25	-	-	-	N/A
4405	Travel & Training	5,037	4,957	6,200	9,480	9,480	0.0%
4414	Clothing / Cleaning	600	300	550	600	600	0.0%
4415	Special Services	208	143	155	210	210	0.0%
4417	Printing and Reprod.	43	11	-	-	-	N/A
4418	Contractual Services	150,848	168,396	166,500	167,660	169,620	1.2%
4424	Equipment Rental	5,301	1,570	1,350	1,500	1,500	0.0%
Services Total		174,358	187,363	185,410	191,050	193,010	1.0%
45 Sundry Charges							
4501	Insurance Expense	25,497	24,193	25,932	26,460	28,530	7.8%
Sundry Charge Total		25,497	24,193	25,932	26,460	28,530	7.8%
46 Capital Outlay							
4601	Motor Vehicles	-	-	-	-	65,000	N/A
4605	Machinery & Tools	-	125,339	18,500	19,000	-	-100.0%
Capital Outlay Total		-	125,339	18,500	19,000	65,000	242.1%
Total Municipal Facilities		\$ 949,978	\$ 1,282,168	\$ 1,315,680	\$ 1,364,590	\$ 1,921,680	40.8%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT:		Public Works	DIVISION:	Municipal Facilities
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION		TOTAL COST
4202	Minor Tools	Pliers, wrenches, socket sets, knives, screwdrivers, etc.		\$ 2,400
4203	Office Supplies	8 toner cartridges @ \$125 each		\$ 1,900
		Pens, pencils, folders, binders, calendars, etc.		100
			Total	\$ 2,000
4207	Clothing Supplies	Uniforms for 7 employees		\$ 2,800
		Boots for 7 employees @ \$150 each		1,050
		Raingear, winter wear, etc.		500
			Total	\$ 4,350
4214	Chemical Supplies	Coolant for chillers		\$ 5,000
4215	Janitorial Supplies	Soap, 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		4,200
			Total	\$ 9,700
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 7 employees		\$ 600

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT: Public Works DIVISION: Municipal Facilities

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4418	Contractual Services	City Building Janitorial Contract	\$ 29,860
		Public Safety Building Janitorial Contract	26,240
		Municipal Service Center/Depot Janitorial Contract	22,720
		City Building, Peabody Building, and MSC HVAC Service Contract	18,440
		Fire/Burglar Alarms for City, Peabody, Depot, and MSC	14,980
		Mosquito Control - 7 months	13,800
		Floor Mats for City Building and Welcome Center	11,960
		Elevators Maintenance for City Building and Peabody Buildings	10,495
		Pest Control for Welcome Center, Peabody, City, and MSC	5,970
		Generator Maintenance for City Building, Peabody and MSC	3,600
		City Building Chiller Maintenance Contract	2,660
		Inspections - Bucket Truck/Aerial Lifts	1,800
		Dixon Hall Janitorial Contract	1,860
		Public Safety Building Sprinkler System	1,810
		Stanley Doors	1,365
		Copier Maintenance Contract	1,080
		Dumbwaiter	980
		Total	\$ 169,620
4424	Equipment Rental	Hauling of JLG and other small equipment	\$ 1,500

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

DEPARTMENT: Public Works

DIVISION: Municipal Facilities **TOTAL COST:** \$ 65,000

ACCOUNT DESCRIPTION: Motor Vehicles **ACCOUNT NUMBER:** 10.45.014.4601

DESCRIPTION OF ITEM OR PROJECT:

Replace Service Truck

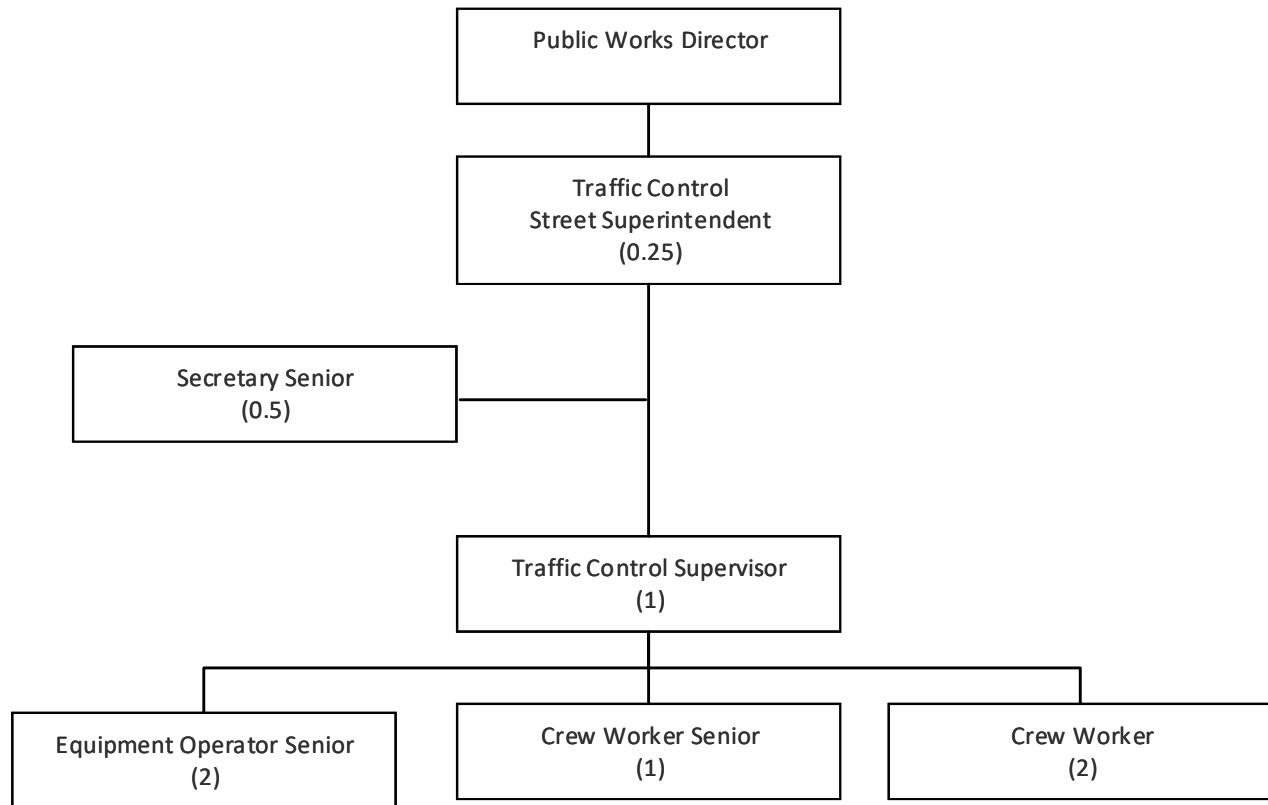
PROJECT JUSTIFICATION:

Replace vehicle 014-006 a 1997 Ford F-250 with over 140,000 miles. Replacing due to age, miles and mechanical issues.

IMPACT ON OPERATING BUDGET:

Cost savings with less down time and repairs.

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 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 45 - Public Works							
Division 234 - Traffic Control							
41 Personnel Services							
4101	Salaries - Supervision	\$ 16,371	\$ 16,662	\$ 17,671	\$ 17,800	\$ 19,120	7.4%
4102	Salaries - Clerical	19,730	16,838	19,583	19,330	21,340	10.4%
4103	Salaries - Operational	220,254	199,991	208,847	238,080	261,230	9.7%
4104	Salaries - Overtime	456	719	1,161	2,210	2,210	0.0%
4106	FICA	15,150	13,877	14,785	17,200	18,850	9.6%
4107	Medicare	3,543	3,245	3,458	4,030	4,410	9.4%
4108	Life Insurance	316	248	276	290	290	0.0%
4109	Health Insurance	121,922	102,321	95,629	136,810	135,600	-0.9%
4110	Other Insurance	755	592	660	780	780	0.0%
4111	Workers Compensation	3,938	4,069	2,403	15,450	16,920	9.5%
4112	Employee Assist. Prgm	119	96	112	130	130	0.0%
4115	Unemploy. Insurance	413	124	184	410	450	9.8%
4116	Employee Pension	69,000	64,403	57,711	64,750	59,900	-7.5%
Personnel Services Total		471,967	423,185	422,478	517,270	541,230	4.6%
42 Supplies							
4201	Fuel	18,504	30,858	36,921	41,910	49,110	17.2%
4202	Minor Tools	625	108	775	800	800	0.0%
4203	Office Supplies	931	858	1,225	1,250	1,600	28.0%
4205	Medical & Drug Supply	24	16	18	20	20	0.0%
4207	Clothing Supplies	2,079	1,652	1,875	2,050	2,140	4.4%
4208	Postage	1	32	10	40	40	0.0%
4213	Traffic Control Supplies	22,114	32,988	34,750	36,000	36,000	0.0%
4229	Miscell. Supplies	435	368	325	400	400	0.0%
Supplies Total		44,713	66,880	75,899	82,470	90,110	9.3%
43 Maintenance & Repairs							
4301	Vehicle Repair	41,823	53,637	51,950	55,000	55,000	0.0%
Maintenance & Repairs Total		41,823	53,637	51,950	55,000	55,000	0.0%
44 Services							
4401	Telephone	1,504	1,627	1,720	1,870	1,870	0.0%
4402	Medical Exams	405	686	410	480	480	0.0%
4405	Travel & Training	-	-	900	-	1,090	N/A
4408	Legal Advertising	-	222	-	-	-	N/A
4409	Electric-Purchased	41,315	39,361	39,985	39,000	41,000	5.1%
4414	Clothing / Cleaning	600	250	600	600	600	0.0%
4415	Special Services	81	116	145	180	180	0.0%
4417	Printing and Reprod.	-	-	-	-	-	N/A
4418	Contractual Services	33,595	43,170	51,500	56,600	57,600	1.8%
Services Total		77,500	85,432	95,260	98,730	102,820	4.1%
45 Sundry Charges							
4501	Insurance Expense	8,895	8,865	7,448	8,500	8,200	-3.5%
Sundry Charge Total		8,895	8,865	7,448	8,500	8,200	-3.5%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Division 234 - Traffic Control (continued)							
46 Capital Outlay							
4601	Motor Vehicles	\$ -	\$ 302,484	\$ -	\$ -	\$ 85,000	N/A
4605	Machinery & Tools	-	6,706	-	-	-	N/A
Capital Outlay Total		-	309,190	-	-	85,000	N/A
Total Traffic Control		\$ 644,898	\$ 947,189	\$ 653,035	\$ 761,970	\$ 882,360	15.8%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

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 \$150 each	900
		Winter wear	300
		Hats, gloves, safety glasses, vests, and hearing protection	50
		Other	40
		Total	\$ 2,140
4213	Traffic Control Supplies	Pavement marking tape, paint, and glass beads	\$ 11,000
		Electro sheeting and reflective sheeting	6,000
		150 Stop signs, aluminum nuts, bolts, and screws	6,000
		Aluminum sign blanks and brackets	2,500
		Sign posts	1,000
		Other: walk/don't walk signs.	9,500
		Total	\$ 36,000
4229	Miscellaneous Supplies	Overtime meals during storms or paving projects	\$ 250
		Rehydration drinks	150
		Total	\$ 400
4301	Vehicle Repair	New tires on vehicles	\$ 8,000
		Sweeper brooms and parts	8,000
		Leaf removal equipment repairs	5,000
		Preventive maintenance on vehicles	3,500
		Brake repairs	3,000
		Cylinders, batteries, and hoses	2,500
		Unanticipated repairs	25,000
		Total	\$ 55,000

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

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
4405	Travel & Training	CDL Trainer for new hires	\$ 1,090
4414	Clothing/Cleaning	Cleaning allowance for 4 employees	\$ 600
4418	Contractual Services	Removal of Damaged Trees that are Located in the Public	\$ 31,100
		Leaf Crew to be reimbursed by Henderson Water	15,000
		Riverbank mowing	11,500
		Total	\$ 57,600

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

DEPARTMENT: Public Works

DIVISION: Traffic Control - 234 **TOTAL COST:** \$ 85,000

ACCOUNT DESCRIPTION: Motor Vehicles **ACCOUNT NUMBER:** 10.45.234.4601

DESCRIPTION OF ITEM OR PROJECT:

Replace One Ton Dump Truck

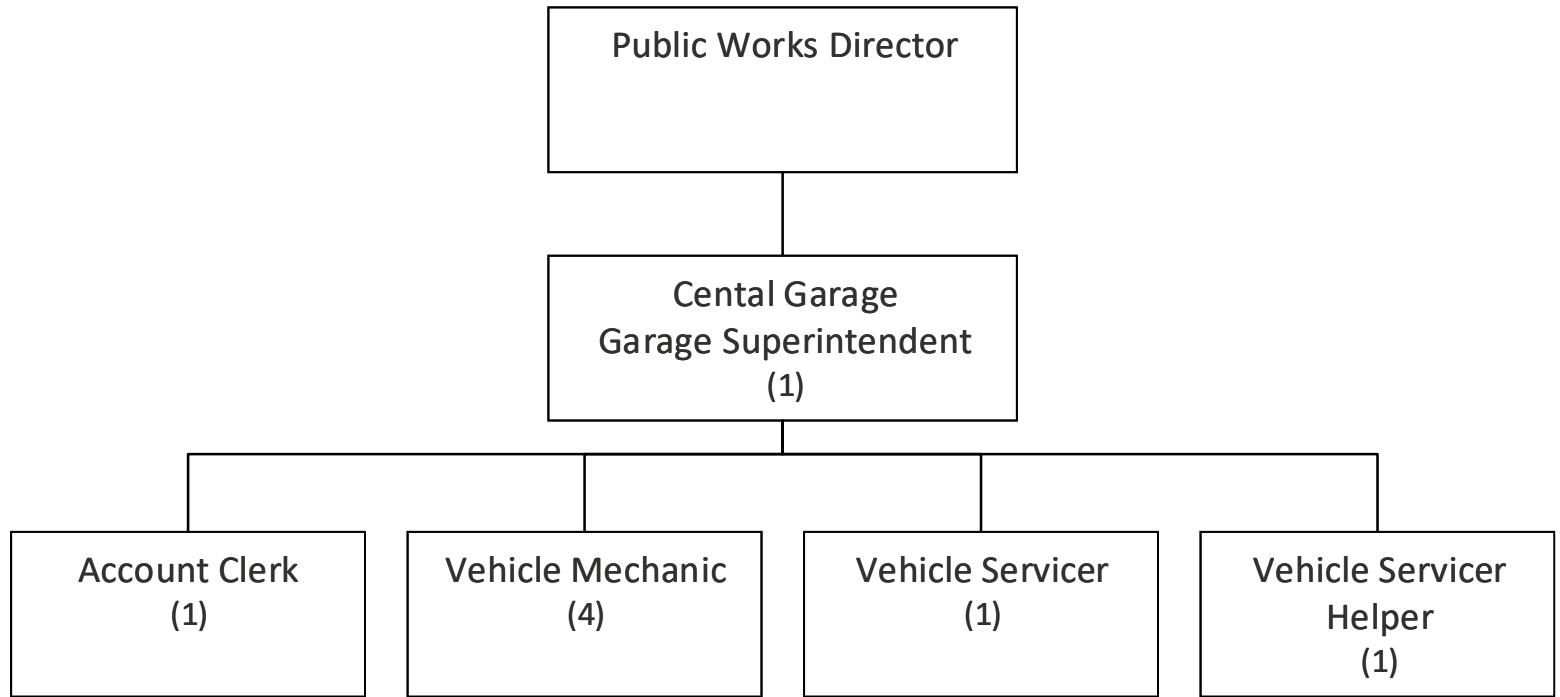
PROJECT JUSTIFICATION:

Replace vehicle 234-007 a 2001 Ford F-350. Replacing due to age and the frame has rusted out and not drivable.

IMPACT ON OPERATING BUDGET:

Less repairs and down time.

**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 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 45 - Public Works							
Division 366 - Central Garage							
41 Personnel Services							
4101	Salaries - Supervision	\$ 55,459	\$ 59,536	\$ 62,635	\$ 63,480	\$ 68,390	7.7%
4102	Salaries - Clerical	41,403	44,857	50,152	46,600	50,590	8.6%
4103	Salaries - Operational	227,049	240,147	259,593	267,320	296,890	11.1%
4104	Salaries - Overtime	1,494	1,845	182	2,740	3,000	9.5%
4106	FICA	19,806	20,934	22,611	23,570	25,970	10.2%
4107	Medicare	4,632	4,896	5,288	5,520	6,080	10.1%
4108	Life Insurance	384	352	384	340	340	0.0%
4109	Health Insurance	129,360	137,760	136,584	162,150	160,710	-0.9%
4110	Other Insurance	918	841	918	920	920	0.0%
4111	Workers Compensation	2,505	2,638	1,454	9,060	10,000	10.4%
4112	Employee Assist. Prgm	144	134	151	150	150	0.0%
4115	Unemploy. Insurance	514	177	323	560	620	10.7%
4116	Employee Pension	87,668	92,549	86,956	88,730	82,560	-7.0%
Personnel Services Total		571,336	606,666	627,230	671,140	706,220	5.2%
42 Supplies							
4200	Non-Inventory Parts	3,405	3,332	4,350	4,500	4,500	0.0%
4201	Fuel	5,774	4,870	5,503	9,400	7,320	-22.1%
4202	Minor Tools	11,012	5,209	9,650	9,800	9,800	0.0%
4203	Office Supplies	654	478	895	900	900	0.0%
4204	Cleaning Supplies	642	606	840	600	850	41.7%
4205	Medical & Drug Supply	94	89	80	90	90	0.0%
4207	Clothing Supplies	2,590	3,111	3,150	3,400	3,400	0.0%
4209	Educational Supplies	2,764	1,866	3,595	3,130	3,600	15.0%
4214	Chemical Supplies	2,948	2,989	2,275	3,000	3,000	0.0%
4229	Miscell. Supplies	270	427	295	300	300	0.0%
Supplies Total		30,153	22,977	30,633	35,120	33,760	-3.9%
43 Maintenance & Repairs							
4301	Vehicle Repair	5,080	8,353	8,250	8,500	8,500	0.0%
4304	Other Equipment Repair	-	341	1,650	1,730	1,730	0.0%
4308	Machines Tools Repair	2,067	1,295	3,450	3,500	3,500	0.0%
Maintenance & Repairs Total		7,147	9,989	13,350	13,730	13,730	0.0%

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Division 366 - Central Garage (continued)							
44 Services							
4401	Telephone	\$ 526	\$ 571	\$ 675	\$ 870	\$ 870	0.0%
4402	Medical Exams	256	554	200	200	200	0.0%
4405	Travel and Training	1,148	1,584	1,170	3,500	1,500	-57.1%
4414	Clothing / Cleaning	700	350	700	700	700	0.0%
4415	Special Services	195	196	170	240	240	0.0%
4418	Contractual Services	146,198	5,015	4,100	4,200	6,200	47.6%
Services Total		149,023	8,270	7,015	9,710	9,710	0.0%
45 Sundry Charges							
4501	Insurance Expense	5,506	5,225	4,171	5,750	4,590	-20.2%
Sundry Charge Total		5,506	5,225	4,171	5,750	4,590	-20.2%
46 Capital Outlay							
4605	Machinery & Tools	5,700	-	29,500	70,000	-	-100.0%
Capital Outlay Total		5,700	-	29,500	70,000	-	-100.0%
Total Central Garage		\$ 768,865	\$ 653,127	\$ 711,899	\$ 805,450	\$ 768,010	-4.6%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

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	\$ 2,200
		Boots \$150 for eight employees	1,200
		Total	\$ 3,400
4209	Educational Supplies	Mitchell on Demand Renewal	\$ 1,900
		Updates for scan devices	1,700
		Total	\$ 3,600
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

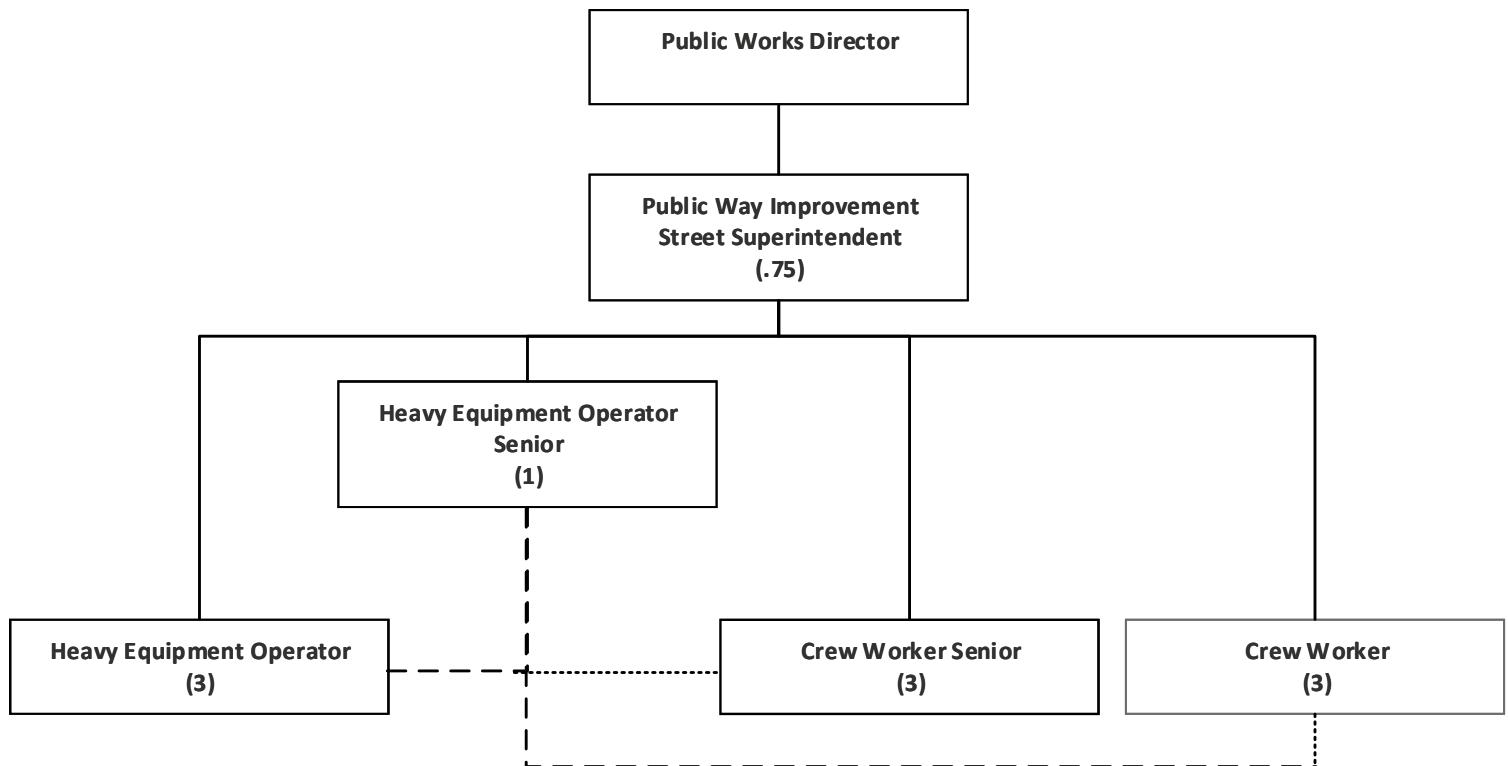
CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT: Public Works

DIVISION: City Garage

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4308	Machines Tool Repair	Inspection of Vehicle Lifts	\$ 2,500
		Repair and Maintenance of wheel balancer, tire changer, etc.	1,000
		Total	\$ 3,500
4401	Telephone	Cell phone allowance and Other	\$ 870
4402	Medical	Exams	\$ 200
4414	Clothing/Cleaning	Cleaning allowance for seven employees	\$ 700
4415	Special Services	Ice and Water	\$ 240
4418	Contractual Services	Vehicle tire disposals	\$ 5,000
		Crane repairs at 5th St. and MSC	1,200
		Total	\$ 6,200

PUBLIC WORKS PUBLIC WAY IMPROVEMENT



This Fund is responsible for the upkeep and maintenance of all municipal streets and sidewalks. This includes snow and debris removal, utility cuts, and both major and minor street repairs. The expenses that are reflected in the General Fund are usually for capital outlay. The operation expenses are in in the Public Way Improvement Fund.

CITY OF HENDERSON, KY
PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
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REVENUE

37 Other Revenue

3700	Interest Income	\$ 289	\$ 568	\$ -	\$ -	\$ -	N/A
3751	LGEA-Coal	207	19,113	37,783	-	-	N/A
3752	LGEA-Mineral	30,005	40,835	32,000	30,000	30,000	0.0%
3756	Municipal Aid	569,255	587,970	605,190	605,000	605,000	0.0%
3830	Reimbursable Services	2,002	10,123	5,000	7,000	7,000	0.0%
Other Revenue Total		601,758	658,609	679,973	642,000	642,000	0.0%

38 Transfer Miscellaneous

3835	Service Cuts	154,985	119,546	120,000	110,000	110,000	0.0%
3851	Transfer from General	1,035,000	1,115,000	1,257,000	1,410,000	1,451,000	2.9%
Transfers Miscellaneous Total		1,189,985	1,234,546	1,377,000	1,520,000	1,561,000	2.7%

PWI REVENUE TOTAL

\$ 1,791,743	\$ 1,893,155	\$ 2,056,973	\$ 2,162,000	\$ 2,203,000	1.9%
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EXPENSE

Department 45 - Public Works

Division 342 - Public Way Improvement

41 Personnel Services

4101	Salaries - Supervision	\$ 47,489	\$ 49,996	\$ 53,414	\$ 53,380	\$ 57,350	7.4%
4103	Salaries - Operational	349,619	359,019	397,147	396,890	443,480	11.7%
4104	Salaries - Overtime	10,067	9,794	7,942	10,980	10,980	0.0%
4106	FICA	24,153	24,896	27,300	28,590	31,750	11.1%
4107	Medicare	5,649	5,822	6,385	6,690	7,430	11.1%
4108	Life Insurance	500	428	492	460	460	0.0%
4109	Health Insurance	209,878	210,143	222,213	217,890	215,950	-0.9%
4110	Other Insurance	1,195	1,024	1,176	1,240	1,240	0.0%
4111	Workers Compensation	9,876	10,508	5,853	27,400	30,450	11.1%
4112	Employee Assist. Prgm	189	164	196	200	200	0.0%
4115	Unemploy. Insurance	665	221	-	680	760	11.8%
4116	Employee Pension	109,684	111,412	106,952	107,620	100,910	-6.2%
Personnel Services Total		768,964	783,427	829,071	852,020	900,960	5.7%

CITY OF HENDERSON, KY
PUBLIC WAY IMPROVEMENT (PWI) FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Division 342 - Public Way Improvement (continued)							
42 Supplies							
4201	Fuel	\$ 31,140	\$ 36,055	\$ 38,632	\$ 55,000	\$ 51,380	-6.6%
4202	Minor Tools	1,808	1,518	2,895	1,500	1,500	0.0%
4205	Medical & Drug Supply	-	-	25	30	30	0.0%
4207	Clothing Supplies	3,183	2,705	4,350	4,970	4,970	0.0%
4213	Traffic Control Supplies	1,520	1,498	1,450	1,500	1,500	0.0%
4214	Chemical Supplies	24,087	14,880	28,800	32,100	32,100	0.0%
4229	Miscell. Supplies	4,430	5,813	4,830	4,480	5,000	11.6%
Supplies Total		66,168	62,469	80,982	99,580	96,480	-3.1%
43 Maintenance & Repairs							
4301	Vehicle Repair	85,936	51,175	55,850	59,500	59,500	0.0%
4312	Walks and Drives	14,186	10,365	24,250	30,000	30,000	0.0%
4315	Utility Cuts	158,870	93,947	115,000	100,000	100,000	0.0%
4316	Concrete Repairs	418,951	312,217	375,000	400,000	340,000	-15.0%
4317	Asphalt Street Overlay	499,381	463,256	562,000	600,000	660,000	10.0%
Maintenance & Repairs Total		1,177,324	930,960	1,132,100	1,189,500	1,189,500	0.0%
44 Services							
4402	Medical Exams	583	938	795	900	900	0.0%
4403	Assoc. Dues/Subscript.	-	25	-	-	-	N/A
4405	Travel & Training	180	2,205	1,100	3,230	570	-82.4%
4413	Rental Fees	-	-	350	500	500	0.0%
4414	Clothing / Cleaning	1,000	450	1,000	1,000	1,000	0.0%
4415	Special Services	257	219	240	300	300	0.0%
4418	Contractual Services	-	7,320	-	-	-	N/A
Services Total		2,020	11,157	3,485	5,930	3,270	-44.9%
45 Sundry Charges							
4501	Insurance Expense	19,085	13,602	11,621	14,970	12,790	-14.6%
Sundry Charges TOTAL		19,085	13,602	11,621	14,970	12,790	-14.6%
PWI EXPENSE TOTAL							
\$ 2,033,561 \$ 1,801,615 \$ 2,057,259 \$ 2,162,000 \$ 2,203,000 1.9%							
PWI TOTAL NET							
\$ (241,818) \$ 91,540 \$ (286) \$ - \$ -							

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT:		Public Works	DIVISION:	Public Way Improvement
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST	
4202	Minor Tools	Saw Blades	\$ 500	
		Rakes	200	
		Shovels	200	
		Car wash supplies	200	
		Black top equipment	200	
		Other	200	
		Total	\$ 1,500	
4207	Clothing Supplies	Uniforms (10 employees at \$200 each)	\$ 2,000	
		Boots for 10 employees	1,500	
		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	1,650	
		Pre-treat: 500 gallons @ \$1.50/gallon	750	
		Total	\$ 32,100	
4229	Miscellaneous Supplies	Ice and water	\$ 3,550	
		Overtime meals during paving projects and storms	950	
		Rehydration drinks	500	
		Total	\$ 5,000	
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 2025

DEPARTMENT:		<u>Public Works</u>	DIVISION:	<u>Public Way Improvement</u>
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST	
4312	Walks and Drives	Black top and concrete repair	\$ 17,600	
		Rock, alleys, and other projects	8,500	
		Cold patch / UPM for pot holes	3,000	
		Sand for snow removal	900	
		Total	\$ 30,000	
4315	Utility Cuts	Service cut repairs for HWU, HMG, HMP&L, etc.	\$ 100,000	
4316	Concrete Repairs	Concrete streets, sidewalks, curbs repair and new walks	\$ 440,000	
4317	Asphalt Street Overlay	Major paving and street repair - see detail on page on next page	\$ 660,000	
4414	Clothing/Cleaning	Cleaning allowance for 10 employees	\$ 1,000	

CITY OF HENDERSON, KY
PAVING OF STREETS AND ROADS
FISCAL 2025

Branch Name	From	To	Budget
6TH STREET	NORTH ADAMS STREET	LAMBERT STREET	\$ 26,600
14TH STREET	NORTH ELM STREET	NORTH GREEN STREET	\$ 20,900
FAGAN STREET	CLAY STREET	VINE STREET	\$ 43,300
FAGAN STREET	VINE STREET	MADISON STREET	\$ 21,800
FRONTIER DRIVE	US HWY 60 EAST	TIPPECANOE TRAIL	\$ 73,000
GARDEN MILE ROAD	AIRLINE ROAD	FULCHER GRAVEL LOT	\$ 35,500
GREGORY DRIVE	OLD MADISONVILLE ROAD	OLD MADISONVILLE ROAD	\$ 49,400
HARDING AVE	NORTH GREEN STREET	NORTH ADAMS STREET	\$ 25,600
NORTH DOWNEY DRIVE	TURNAGAIN DRIVE	END OF PAVEMENT	\$ 9,600
NORTH JULIA STREET	1ST STREET	CENTER STREET	\$ 25,200
O'BYRNE STREET	MEADOW STREET	MILL STREET	\$ 33,200
RUSSELL DRIVE	OLD MADISONVILLE ROAD	COUNTRY DRIVE	\$ 12,900
SAND LANE	SOUTH MAIN STREET	SOUTH GREEN STREET	\$ 22,300
SOUTH DOWNEY DRIVE	TURNAGAIN DRIVE	END OF PAVEMENT	\$ 12,000
SPRING GARDEN ROAD	2ND STREET	HEATHER LANE	\$ 36,700
STADIUM DRIVE	GARDEN MILE ROAD	GARDEN GATE DRIVE	\$ 64,500
TURNAGAIN DRIVE	OLD MADISONVILLE ROAD	1755 TURNAGAIN DRIVE	\$ 30,100
WASHINGTON STREET	MCKINLEY AVE	NORTH LINCOLN AVE	\$ 47,400
CRACK SEAL REPAIRS	N/A	N/A	\$ 30,000
PARKS & CEMETERIES	N/A	N/A	\$ 40,000
			\$ 660,000

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 45 - Public Works							
Division 342 - Public Way Improvement							
46 Capital Outlay							
4601	Motor Vehicles	\$ -	\$ 55,558	\$ 153,312	\$ 170,000	\$ -	-100.0%
4612	Streets / Sidewalks	-	-	-	-	100,000	N/A
Capital Outlay Total		-	55,558	153,312	170,000	100,000	-41.2%
Total Public Way Improvement		<u>\$ -</u>	<u>\$ 55,558</u>	<u>\$ 153,312</u>	<u>\$ 170,000</u>	<u>\$ 100,000</u>	<u>-41.2%</u>

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

DEPARTMENT: Public Works

DIVISION: Public Way Improvement **TOTAL COST:** \$ 100,000

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

DESCRIPTION OF ITEM OR PROJECT:

New sidewalks within the City.

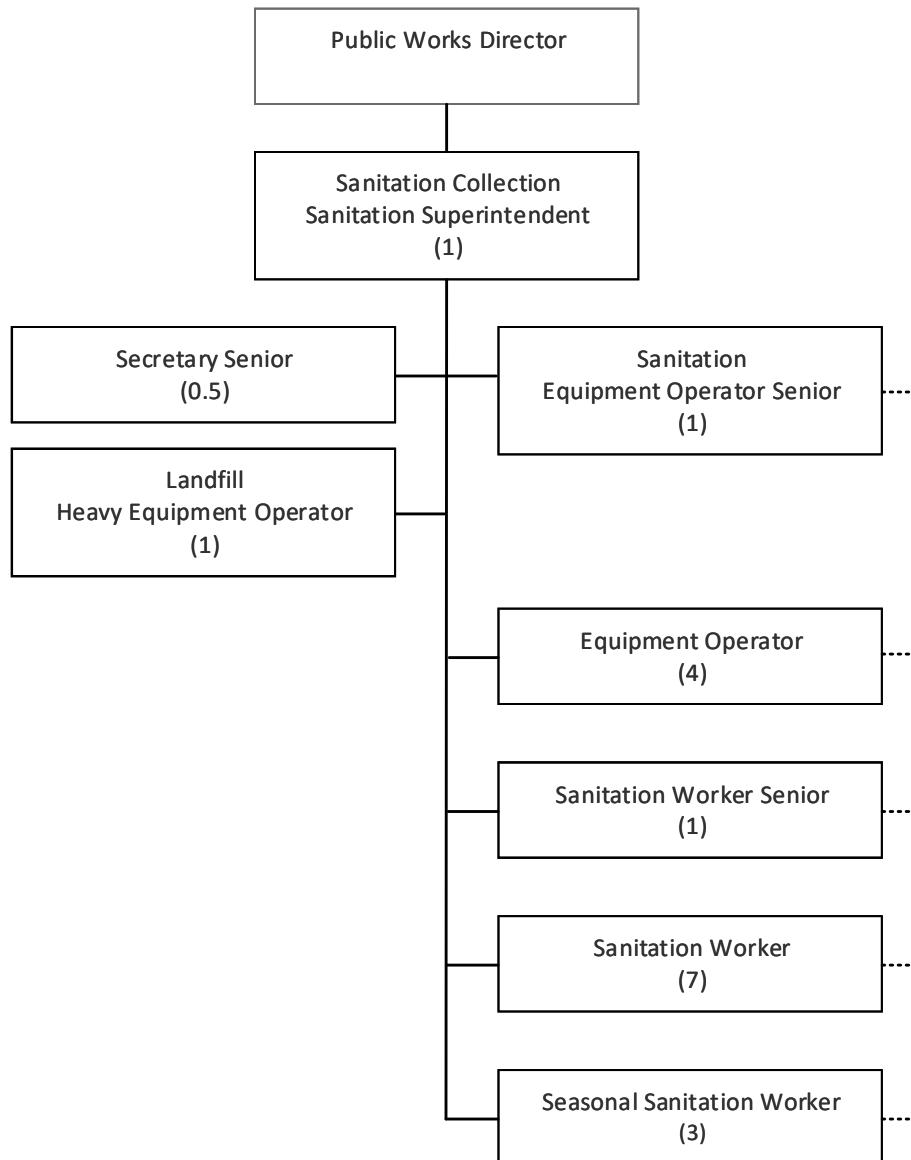
PROJECT JUSTIFICATION:

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 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3210	Refuse Fee	\$ 2,626,116	\$ 2,614,778	\$ 2,724,739	\$ 2,736,000	\$ 2,844,000	3.9%
3217	Landfill Fees	453,350	770,059	974,008	465,000	770,000	65.6%
3747	Transfer Station Fees	1,328,273	1,431,950	1,368,350	1,543,000	1,376,000	-10.8%
Service Fees Total		4,407,739	4,816,787	5,067,097	4,744,000	4,990,000	5.2%
36 Sale of Property							
3622	Sale of Equipment	6,845	-	-	-	-	N/A
3625	Taxable Sales	8,012	16,327	12,050	8,000	10,000	25.0%
Sale of Property Total		14,857	16,327	12,050	8,000	10,000	25.0%
37 Other Revenue							
3700	Interest Income	(53,227)	134,587	142,924	21,000	98,000	366.7%
3764	County Contribution	117,120	120,048	123,105	123,000	126,000	2.4%
3776	Scrap Sales	2,430	2,242	2,350	2,000	2,000	0.0%
3799	Other	1,388	-	-	-	-	N/A
Other Revenue Total		67,711	256,877	268,379	146,000	226,000	54.8%
SANITATION REVENUE TOTAL		\$ 4,490,307	\$ 5,089,991	\$ 5,347,526	\$ 4,898,000	\$ 5,226,000	6.7%

CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	Proposed Budget	% Change
EXPENSE							
Department 45 - Public Works							
Division 344 - Sanitation Collection							
41 Personnel Services							
4101 Salaries - Supervision	\$ 60,009	\$ 61,054	\$ 66,512	\$ 66,680	\$ 71,640	7.4%	
4102 Salaries - Clerical	19,729	16,838	19,583	19,330	21,440	10.9%	
4103 Salaries - Operational	389,817	366,321	396,062	457,830	503,140	9.9%	
4104 Salaries - Overtime	1,970	1,310	5,901	1,590	3,550	123.3%	
4106 FICA	28,079	26,448	28,957	33,820	37,180	9.9%	
4107 Medicare	6,567	6,186	6,772	7,910	8,700	10.0%	
4108 Life Insurance	616	540	600	610	610	0.0%	
4109 Health Insurance	242,700	228,293	233,638	293,890	291,280	-0.9%	
4110 Other Insurance	1,472	1,291	1,415	1,670	1,670	0.0%	
4111 Workers Compensation	11,886	12,026	12,081	41,530	45,510	9.6%	
4112 Employee Assist. Prgm	237	209	242	260	260	0.0%	
4115 Unemploy. Insurance	708	213	407	810	890	9.9%	
4116 Employee Pension	135,401	100,433	113,847	127,310	118,200	-7.2%	
Personnel Services Total	899,191	821,162	886,017	1,053,240	1,104,070	4.8%	
42 Supplies							
4201 Fuel	43,307	61,347	68,447	91,180	91,040	-0.2%	
4202 Minor Tools	99	174	145	150	150	0.0%	
4203 Office Supplies	109	35	140	150	150	0.0%	
4205 Medical & Drug Supply	-	-	25	30	30	0.0%	
4207 Clothing Supplies	5,008	5,554	6,975	7,400	7,400	0.0%	
4208 Postage	22	-	-	-	-	N/A	
4220 Supplies for Resale	8,420	19,070	17,560	10,000	10,000	0.0%	
4229 Miscell. Supplies	344	487	475	500	500	0.0%	
Supplies Total	57,309	86,667	93,767	109,410	109,270	-0.1%	
43 Maintenance & Repairs							
4301 Vehicle Repair	55,254	116,162	56,500	60,500	60,500	0.0%	
4304 Other Equipment Repair	5,949	10,246	15,250	16,050	16,050	0.0%	
Maintenance & Repairs Total	61,203	126,408	71,750	76,550	76,550	0.0%	
44 Services							
4401 Telephone	571	571	575	600	600	0.0%	
4402 Medical Exams	1,933	1,492	425	900	900	0.0%	
4405 Travel & Training	10	25	-	-	-	N/A	
4414 Clothing / Cleaning	1,150	550	1,150	1,300	1,300	0.0%	
4415 Special Services	320	315	315	420	420	0.0%	
4417 Printing / Reproduction	2	1,208	-	500	500	0.0%	
4418 Recycling Contractor	129,514	128,427	178,900	138,000	243,000	76.1%	
4418 Material Handler	33,541	34,050	48,140	42,300	56,160	32.8%	
4418 Temporary Staffing	50,723	84,076	74,100	73,180	74,620	2.0%	
4444 Adm/Acct Serv.	267,000	298,657	312,000	312,000	343,000	9.9%	
4522 Audit Expense	2,452	2,438	2,552	2,450	2,560	4.5%	
Services Total	487,216	551,809	618,157	571,650	723,060	26.5%	

CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	Proposed Budget	% Change
Division 344 - Sanitation Collection (continued)							
45 Sundry Charges							
4501	Insurance Expense	\$ 19,760	\$ 11,122	\$ 8,643	\$ 12,130	\$ 9,510	-21.6%
4503	Bad Debt Expense	40,421	27,962	-	-	-	N/A
4536	Depreciation Expense	53,285	41,615	-	-	-	N/A
Sundry Charges Total		113,466	80,699	8,643	12,130	9,510	-21.6%
46 Capital Outlay							
4601	Motor Vehicles	-	-	271,948	467,000	-	-100.0%
4620	Bins	-	-	721,303	722,000	-	-100.0%
Capital Outlay Total		-	-	993,251	1,189,000	-	-100.0%
47 Transfers							
4725	Transfer to Bond Fund	97,855	98,873	98,530	99,000	99,000	0.0%
Transfer Total		97,855	98,873	98,530	99,000	99,000	0.0%
Total Sanitation Collection		<u>\$ 1,716,240</u>	<u>\$ 1,765,618</u>	<u>\$ 2,770,115</u>	<u>\$ 3,110,980</u>	<u>\$ 2,121,460</u>	<u>-31.8%</u>

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT: Public Works DIVISION: Sanitation Collection

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Shovel, broom, and sprayer	\$ 75
		Other	75
		Total	\$ 150
4203	Office Supplies	Printer ink	\$ 140
		Other	10
		Total	\$ 150
4205	Medical Supplies	Hand Sanitizers	\$ 30
4207	Clothing Supplies	Boots	\$ 3,070
		Uniforms	2,250
		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	\$ 10,000
4229	Miscellaneous Supplies	Trash Cans	\$ 200
		Rehydration drinks	200
		Other	100
		Total	\$ 500
4301	Vehicle Repair	Unanticipated repairs	\$ 37,500
		24 tires for sanitation trucks	9,400
		Cylinders, batteries, and hydraulic hoses	5,600
		Preventive maintenance: two services for eight trucks	4,800
		Brakes	3,200
		Total	\$ 60,500
4304	Other Equipment	Recycling containers	\$ 9,500
		Vehicle monitors - 20	4,500
		Route Manager - 7	1,100
		Downtown trash cans	950
		Total	\$ 16,050

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

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 (\$20,250 / month)	\$ 243,000
		Material handler - \$120 per ton	56,160
		Temporary staffing	74,620
		Total	\$ 373,780

CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Division 345 - Landfill							
41 Personnel Services							
4103	Salaries - Operational	\$ 50,049	\$ 53,667	\$ 57,981	\$ 56,780	\$ 61,120	7.6%
4104	Salaries - Overtime	368	38	309	500	500	0.0%
4106	FICA	3,120	3,299	3,562	3,290	3,830	16.4%
4107	Medicare	730	772	833	830	900	8.4%
4108	Life Insurance	48	44	48	50	50	0.0%
4109	Health Insurance	18,480	19,680	19,512	20,270	20,090	-0.9%
4110	Other Insurance	115	105	115	120	120	0.0%
4111	Workers Compensation	508	(1,018)	(4,727)	2,050	2,220	8.3%
4112	Employee Assist. Prgm	18	17	19	20	20	0.0%
4115	Unemploy. Insurance	79	27	48	90	100	11.1%
4116	Employee Pension	2,521	2,685	2,915	2,840	3,160	11.3%
Personnel Services Total		76,036	79,316	80,614	86,840	92,110	6.1%
42 Supplies							
4201	Fuel	4,973	4,306	5,415	6,400	7,200	12.5%
4202	Minor Tools	67	22	235	250	250	0.0%
4203	Office Supplies	87	-	-	-	-	N/A
4207	Clothing Supplies	178	239	310	390	390	0.0%
4208	Postage	3	35	15	50	50	0.0%
4214	Chemical Supplies	52	120	150	200	200	0.0%
4229	Miscell. Supplies	18	20	55	100	100	0.0%
Supplies Total		5,378	4,742	6,180	7,390	8,190	10.8%
43 Maintenance & Repairs							
4301	Vehicle Repair	6,946	18,016	10,750	22,500	22,500	0.0%
4302	Office Equipment Repair	-	3	-	10	-	-100.0%
4304	Other Equipment Repair	929	810	920	1,630	1,630	0.0%
4312	Walks Drives Fences	3,835	2,316	4,850	5,500	5,500	0.0%
Maintenance & Repairs Total		11,710	21,145	16,520	29,640	29,630	0.0%
44 Services							
4401	Telephone	349	468	405	260	410	57.7%
4402	Medical Exams	75	186	90	200	200	0.0%
4405	Travel & Training	-	-	-	-	-	N/A
4408	Legal Advertising	-	47	-	-	-	N/A
4409	Electric-Purchased	2,952	3,164	3,450	3,200	3,500	9.4%
4414	Clothing / Cleaning	100	50	100	100	100	0.0%
4415	Special Services	29	33	22	30	30	0.0%
4418	Management Fee	177,600	177,600	177,600	177,600	199,930	12.6%
4418	Contractual Services	9,220	19,644	47,500	76,350	83,100	8.8%
4419	Professional Services	45,530	59,628	63,500	67,150	72,890	8.5%
4442	Trust Fees	2,616	2,663	1,665	3,000	3,000	0.0%
4470	Disposal/Hauling	247,486	369,747	437,235	288,750	449,160	55.6%
Services Total		485,957	633,230	731,567	616,640	812,320	31.7%

CITY OF HENDERSON, KY
SANITATION FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Division 345 - Sanitation Landfill (continued)							
45 Sundry Charges							
4501	Insurance Expense	\$ 5,072	\$ 5,018	\$ 5,170	\$ 5,530	\$ 5,500	-0.5%
4443	Credit/Debit Card Fees	10,878	15,789	17,472	13,000	18,000	38.5%
4513	Enviro. Remediatin Fee	-	-	-	1,000	1,000	V
4536	Depreciation Expense	6,566	6,707	-	-	-	N/A
4565	Landfill Closure	353,836	262,208	-	-	-	N/A
Sundry Charges Total		376,352	289,722	22,642	19,530	24,500	25.4%
46 Capital Outlay							
4601	Vehicles	-	-	44,435	50,000	-	-100.0%
4617	Buildings	-	-	180,655	-	-	N/A
Capital Outlay Total		-	-	225,090	50,000	-	-100.0%
Total Landfill		\$ 955,433	\$ 1,028,155	\$ 1,082,613	\$ 810,040	\$ 966,750	19.3%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT:

Public Works

DIVISION:

Landfill

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4202	Minor Tools	Welding rods	\$ 100
		Metal cutting saw blades	50
		Other	100
		Total	\$ 250
4207	Clothing Supplies	Uniforms for 1 employee	\$ 250
		Boots for 1 employee	140
		Total	\$ 390
4214	Chemical Supplies	Degreaser	\$ 100
		Fire extinguishers	100
		Total	\$ 200
4229	Miscellaneous Supplies	Rehydration drinks	\$ 100
4301	Vehicle Repair	Unanticipated repairs	\$ 7,250
		Filters, hoses, cylinders, batteries, and A/C maintenance	6,250
		Tires for vehicles and equipment	5,000
		Preventive maintenance	4,000
		Total	\$ 22,500
4304	Other Equipment	Cummins diagnostic program	\$ 770
		Wireless phone access	660
		Other	200
		Total	\$ 1,630
4312	Walks, Drives, and Fences	Ten loads of rock	\$ 4,500
		Fertilizer and straw bales	500
		Grass seed	500
		Total	\$ 5,500
4402	Medical Exams	CDL renewals	\$ 100
		Random drug tests	50
		Post accident drug testing	50
		Total	\$ 200

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

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 @ \$16,661/month	\$ 199,930
		Methane gas requirements - SMR	50,600
		Clean Sediment Basin	15,700
		Security	7,800
		Heavy Equipment Rental	5,000
		Pump Wells	4,000
		Total	\$ 283,030
4419	Professional Services	Engineering Services for Water & Gas Sampling	\$ 41,740
		Kenvirons	16,300
		Permit changes requirements - SMR	14,850
		Total	\$ 72,890
4470	Disposal	Daviess County (15,200 tons @ \$29.55 / ton)	\$ 449,160
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 2025

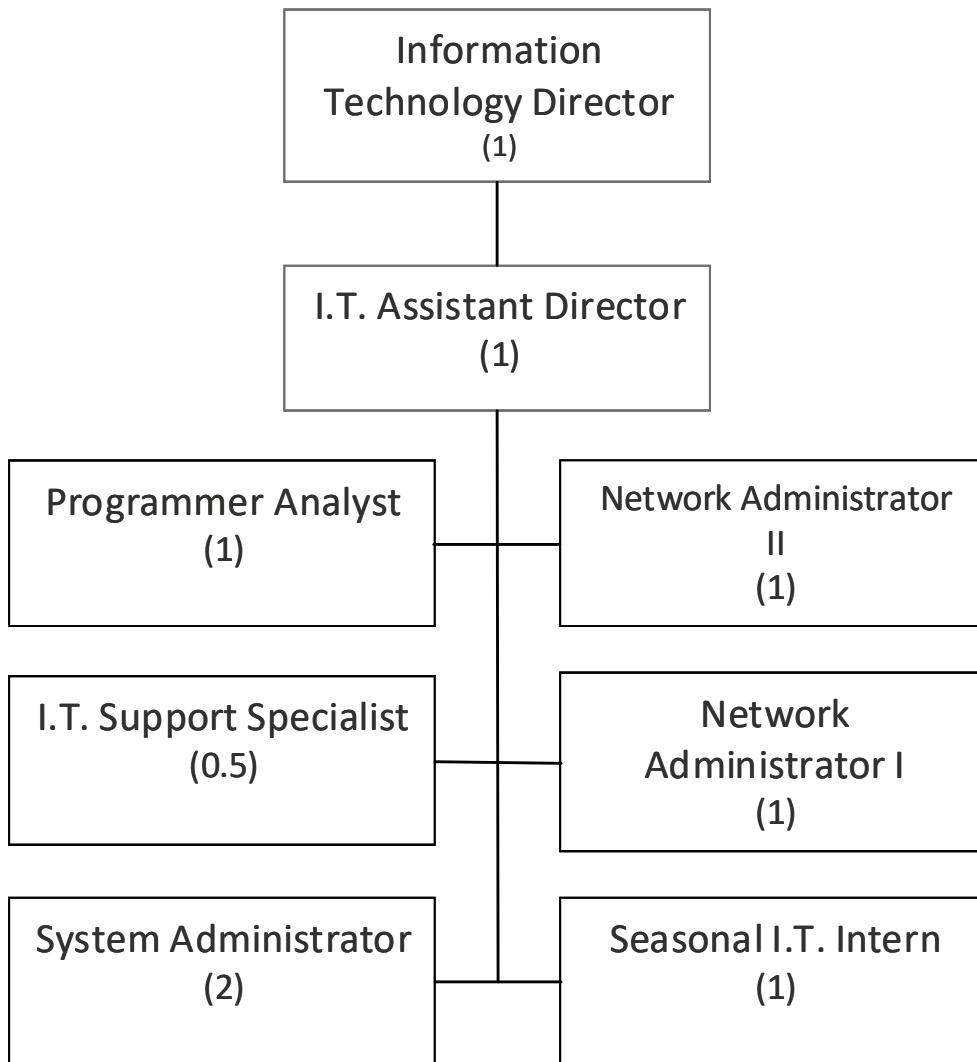
Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	Proposed Budget	% Change
Division 346 - Transfer Station							
42 Supplies							
4203	Office Supplies	-	5	25	50	-	-100.0%
Supplies Total		-	5	25	50	-	-100.0%
44 Services							
4401	Telephone	157	320	320	160	320	100.0%
4418	Contractual Services	1,954	2,657	-	-	-	N/A
4418	Oper. Of Trans. Station	249,300	249,300	267,200	256,300	287,670	12.2%
4419	Professional Services	-	-	-	-	350,000	N/A
4470	Hauling & Disposal	1,504,872	1,527,956	1,615,800	1,574,400	1,772,800	12.6%
Services Total		1,756,283	1,780,233	1,883,320	1,830,860	2,410,790	31.7%
45 Sundry Charges							
4501	Insurance Expense	-	-	-	70	-	-100.0%
4536	Depreciation Expense	10,718	10,617	-	-	-	N/A
Sundry Charges Total		10,718	10,617	-	70	-	-100.0%
Transfer Station Total							
\$ 1,767,001 \$ 1,790,855 \$ 1,883,345 \$ 1,830,980 \$ 2,410,790 31.7%							
Total Sanitation							
\$ 4,438,674 \$ 4,584,628 \$ 5,736,073 \$ 5,752,000 \$ 5,499,000 -4.4%							
SANITATION NET							
\$ 51,633 \$ 505,363 \$ (388,547) \$ (854,000) \$ (273,000)							

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

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 @ \$14,382 / month Management fee for Scale House @ \$9,006 / month Scale repairs Scale program fee Scale inspections \$640 / Cleaning \$1,360	\$ 172,590 108,080 3,000 2,000 2,000
			Total
4419	Professional Services	Design of new transfer station Planning and mitigation of transfer station	\$ 100,000 250,000 \$ 350,000
4470	Hauling & Disposal	Expense paid to the transfer station operator for transportation and disposal of sanitary waste at \$36.03 per ton basis estimated at 49,200 tons annually.	\$ 1,772,800

INFORMATION TECHNOLOGY DEPARTMENT



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

Duties:

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

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Administrative	Information Technology	<ol style="list-style-type: none"> 1. Security and Compliance - Allocate budget items for strengthening the city's cybersecurity posture. 2. Public Image - Increase quality of broadcasts, website, utilities, and online payment services. 3. Network Infrastructure - Upgrading Juniper switches for the purpose of reliability and security.

CITY OF HENDERSON, KY
GENERAL FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Department 50 - Information Technology							
Division 122 - Information Technology							
41 Personnel Services							
4101	Salaries - Supervision	\$ 159,690	\$ 164,290	\$ 169,724	\$ 171,370	\$ 183,330	7.0%
4103	Salaries - Operational	217,958	234,886	360,356	247,890	383,200	54.6%
4104	Salaries - Overtime	4,427	5,676	3,706	3,610	3,720	3.0%
4106	FICA	23,113	24,508	32,275	26,220	35,360	34.9%
4107	Medicare	5,406	5,732	7,548	6,140	8,270	34.7%
4108	Life Insurance	288	248	381	260	340	30.8%
4109	Health Insurance	109,560	111,520	137,001	121,610	160,710	32.2%
4110	Other Insurance	688	593	899	690	920	33.3%
4111	Workers Compensation	230	273	160	680	920	35.3%
4112	Employee Assist. Prgm	108	96	148	110	150	36.4%
4115	Unemploy. Insurance	600	217	446	630	840	33.3%
4116	Employee Pension	102,935	107,580	124,470	98,700	112,400	13.9%
Personnel Services Total		625,003	655,619	837,114	677,910	890,160	31.3%
42 Supplies							
4201	Fuel	478	395	333	840	450	-46.4%
4203	Office Supplies	238	615	167	1,000	1,000	0.0%
4207	Clothing Supplies	-	397	600	600	600	0.0%
4208	Postage	80	118	-	120	120	0.0%
4209	Educational Supplies	-	-	2,000	2,000	2,000	0.0%
Supplies Total		796	1,525	3,100	4,560	4,170	-8.6%
43 Maintenance & Repairs							
4301	Vehicle Repair	-	2,206	354	1,000	1,000	0.0%
4302	Office Equip. Repair	161,297	208,804	209,990	209,990	232,370	10.7%
4304	Other Equip. Repair	-	-	-	170	170	0.0%
4310	Video Equipment	4,533	7,406	10,000	10,000	5,000	-50.0%
Maintenance & Repairs Total		165,830	218,416	220,344	221,160	238,540	7.9%
44 Services							
4401	Telephone	3,964	2,246	2,500	4,000	4,000	0.0%
4402	Medical Exams	-	112	-	50	50	0.0%
4405	Travel & Training	5,232	564	5,000	5,000	5,000	0.0%
4408	Legal Advertising	-	175	-	700	700	0.0%
4415	Special Services	136	899	1,500	210	210	0.0%
4417	Printing and Reprod.	3	21	4	20	20	0.0%
4418	Contractual Services	8,332	6,304	4,400	6,000	6,000	0.0%
4419	Professional Services	-	-	6,000	11,000	6,000	-45.5%
4440	Web Services	30,904	33,096	34,400	35,580	35,580	0.0%
Services Total		48,571	43,417	53,804	62,560	57,560	-8.0%
45 Sundry Charges							
4501	Insurance Expense	3,389	3,232	2,829	3,560	3,120	-12.4%
Sundry Charge Total		3,389	3,232	2,829	3,560	3,120	-12.4%
46 Capital Outlay							
4601	Vehicles	-	-	-	-	40,000	N/A
4607	Data Processing Equip.	31,955	65,756	66,000	93,000	25,000	-73.1%
Capital Outlay Total		31,955	65,756	66,000	93,000	65,000	-30.1%
Total Information Technology		\$ 875,544	\$ 987,965	\$ 1,183,191	\$ 1,062,750	\$ 1,258,550	18.4%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT: Information Technology DIVISION: Information Technology

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Toners	\$ 600
		Computer Paper	250
		Printer Ribbons	100
		Miscellaneous	50
		Total	\$ 1,000
4209	Educational Supplies	Books, Training manuals.	\$ 2,000
4302	Office Equipment and Repair	New World ERP Maintenance	\$ 78,800
		Microsoft365	32,000
		Replacement PCs	16,450
		Dell SAN yearly maintenance	6,000
		Miscellaneous Hardware and Software	10,000
		Replacement Laptops/Toughbooks/Rugged Notebooks	8,000
		Avaya IP Office VoIP Maintenance	14,450
		Barracuda Inbound-outbound email filtering	10,500
		Antivirus License Renewal	3,500
		Juniper Network Switches annual maintenance	5,500
		Email Archiver Yearly Maintenance	7,000
		ManageEngine Endpoint Central	5,600
		KnowBe4 security, Safety, and HR training	5,000
		Veeam Maintenance	4,000
		Netwrix auditing software renewal	3,700
		JAMF Mobile Device Management	3,350
		Portable computing devices	2,300
		ManageEngine Service Desk Plus	2,000
		IntelliJ - Software Development Environment	1,600
		Palo Alto Firewall and Network/Threat Management yearly renewal	3,500
		Vmware Maintenance	1,300
		Engineer's Toolkit Renewal	1,000
		Scrutinizer - Network Threat Analyzer	900
		Adobe Creative Acrobat Subscription	520
		Dameware Renewal	400
		CyberFox - AutoElevate	5,000
		Total	\$ 232,370

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT:		<u>Information Technology</u>	DIVISION:	<u>Information Technology</u>
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	
		Network/Internet Consulting	1,000	
			Total	\$ 6,000
4440	Web Services	HMPL Fiber Charges	\$ 19,800	
		CivicPlus Website Maintenance Fee	8,100	
		HMPL High Speed Internet	7,680	
			Total	\$ 35,580

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

DEPARTMENT: Information Technology

DIVISION: Information Technology **TOTAL COST:** \$ 40,000

ACCOUNT DESCRIPTION: Motor Vehicles **ACCOUNT NUMBER:** 10.50.122.4601

DESCRIPTION OF ITEM OR PROJECT:

The purchase of a cargo van to be used by IT staff to facilitate personnel and equipment transport between various city properties. In addition, this asset will be used to support the maintenance of emergency communication infrastructure.

PROJECT JUSTIFICATION:

The current van utilized by the IT department is becoming unreliable due to age.

IMPACT ON OPERATING BUDGET:

The maintenance for this vehicle will be approximately \$850 per year. The fuel cost for this vehicle will be approximately \$800 per year. The total estimated impact on the operating budget is \$1,650.

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

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

DESCRIPTION OF ITEM OR PROJECT:

Replacing four Juniper EX3300 network switches with four Juniper EX4100-48P at the MSC.

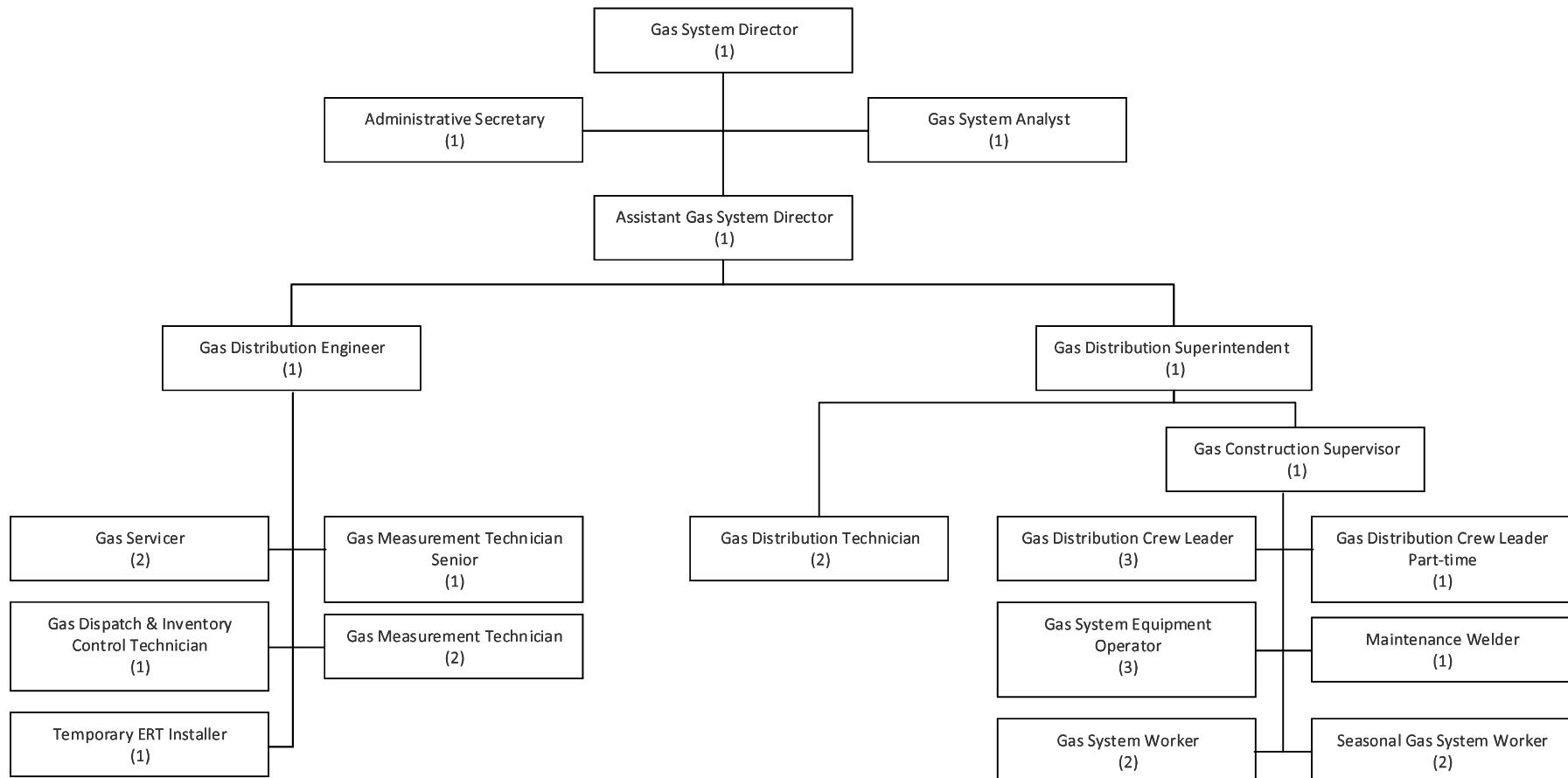
PROJECT JUSTIFICATION:

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

IMPACT ON OPERATING BUDGET:

Will increase annual maintenance costs.

GAS SYSTEM DEPARTMENT



CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	Gas Utility	<p>1. Focus on improved locating of existing natural gas facilities. This includes replacing approximately 100 gas services this year that are unlocatable via traditional methods of locating.</p> <p>2. Continue improvements at HMG's new Station #1 purchase point to improve system reliability and capacity as well as safety. Upgrade Station #2 as well.</p>

CITY OF HENDERSON, KY
Enhance the Economic Climate of the Community
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Administrative	Gas Utility	<p>1. Continue planning, construction, and support for economic development projects. Focus on improvements to the gas system to support growth in the I-69 corridor area.</p>

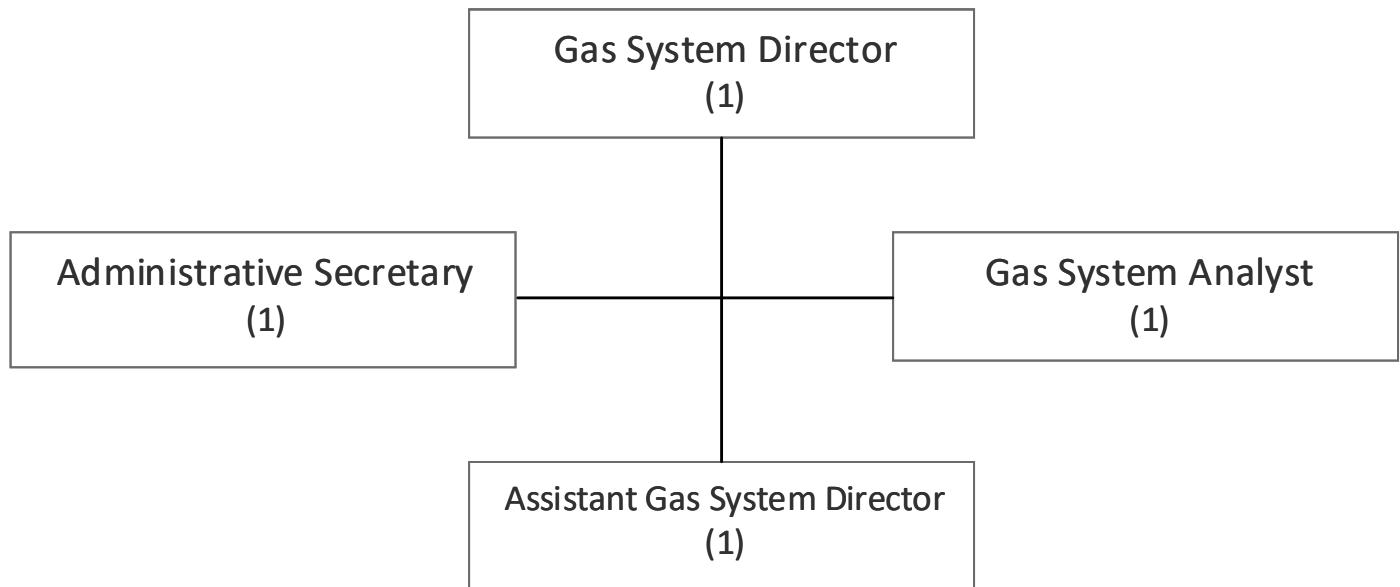
CITY OF HENDERSON, KY
Improve Existing Housing/Protect Neighborhood Quality
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	Gas Utility	<p>1. Provide planning, support, materials, and construction services for the new large housing development and other projects in Henderson including Bentley Point, Copper Creek, and Braxton Park additions.</p> <p>2. Facilitate the relocation of natural gas facilities on Watson Ln. to allow for the reconstruction of that road.</p>

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	Gas Utility	<p>1. Continue on the success of the ERT installations on the HMG AMR project. HMG has installed 9,000+ ERT units. HMG will focus on programming and completion of ERT project in this fiscal year.</p>

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 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3221 Service Charges	\$ 9,395	\$ 8,605	\$ 10,180	\$ 9,000	\$ 9,000	\$ 9,000	0.0%
Service Fees Total	9,395	8,605	10,180	9,000	9,000	9,000	0.0%
36 Sale of Property							
3623 Sale of Equipment	5,427	7,773	2,500	5,000	5,000	5,000	0.0%
Sale of Property Total	5,427	7,773	2,500	5,000	5,000	5,000	0.0%
37 Other Revenue							
3700 Interest Income	(153,802)	44,174	51,140	55,000	55,000	55,000	0.0%
3730 Insurance Recovery	-	-	-	-	-	-	N/A
3753 Federal Grant	-	4,190,632	-	-	-	-	N/A
3830 Reimbursable Services	(128,195)	(7,485)	1,001	-	-	-	N/A
Other Revenue Total	(281,997)	4,227,321	52,141	55,000	55,000	55,000	0.0%
39 Gas Revenue							
3900 Gas Sales	20,305,151	20,331,564	18,000,000	22,000,000	19,000,000	19,000,000	-13.6%
3920 Penalties	86,884	86,825	55,000	65,000	55,000	55,000	-15.4%
3940 Gas Mains	-	22,388	2,500	5,000	5,000	5,000	0.0%
3945 Service Lines	21,060	6,383	10,000	5,000	6,000	6,000	20.0%
3960 PEAK Return	737,482	828,496	680,000	650,000	750,000	750,000	15.4%
3990 Miscellaneous	21,214	139,466	165,000	35,000	35,000	35,000	0.0%
Gas Revenue Total	21,171,791	21,415,122	18,912,500	22,760,000	19,851,000	19,851,000	-12.8%
39 Other Revenue							
3970 Bad Debt Recovery	2,013	-	-	-	-	-	N/A
Transfers Miscellaneous Total	2,013	-	-	-	-	-	N/A
GAS REVENUE TOTAL							
	\$20,906,629	\$25,658,821	\$18,977,321	\$22,829,000	\$19,920,000	\$19,920,000	-12.7%

CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	Proposed Budget	% Change
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EXPENSE

Department 25 - Gas
Division 771 - Gas Administration

41 Personnel Services

4101	Salaries - Supervision	\$ 184,783	\$ 200,327	\$ 209,942	\$ 213,240	\$ 225,820	5.9%
4102	Salaries - Clerical	43,520	46,163	50,942	52,520	57,940	10.3%
4103	Salaries - Operational	56,177	59,816	64,291	63,780	69,270	8.6%
4104	Salaries - Overtime	-	-	-	270	270	0.0%
4105	Salaries - Other	-	-	-	6,910	6,910	0.0%
4106	FICA	17,292	18,552	19,667	20,440	21,890	7.1%
4107	Medicare	4,044	4,339	4,599	4,780	5,120	7.1%
4108	Life Insurance	171	176	192	170	170	0.0%
4109	Health Insurance	66,360	78,720	78,048	81,080	80,360	-0.9%
4110	Other Insurance	411	421	459	460	460	0.0%
4111	Workers Compensation	1,026	923	831	3,500	3,740	6.9%
4112	Employee Assist. Prgm	66	67	75	80	80	0.0%
4115	Unemploy. Insurance	448	155	268	490	520	6.1%
4116	Employee Pension	84,405	81,846	75,896	76,920	69,590	-9.5%
Personnel Services Total		458,703	491,505	505,210	524,640	542,140	3.3%

42 Supplies

4201	Fuel	2,439	3,857	6,643	5,100	8,840	73.3%
4203	Office Supplies	3,152	1,309	2,000	2,000	2,000	0.0%
4207	Clothing Supplies	353	539	600	600	600	0.0%
4208	Postage	3	1	50	50	50	0.0%
4209	Educational Supplies	-	82	1,200	1,000	1,000	0.0%
Supplies Total		5,947	5,788	10,493	8,750	12,490	42.7%

43 Maintenance & Repairs

4301	Vehicle Repair	1,248	420	500	900	900	0.0%
Maintenance & Repairs Total		1,248	420	500	900	900	0.0%

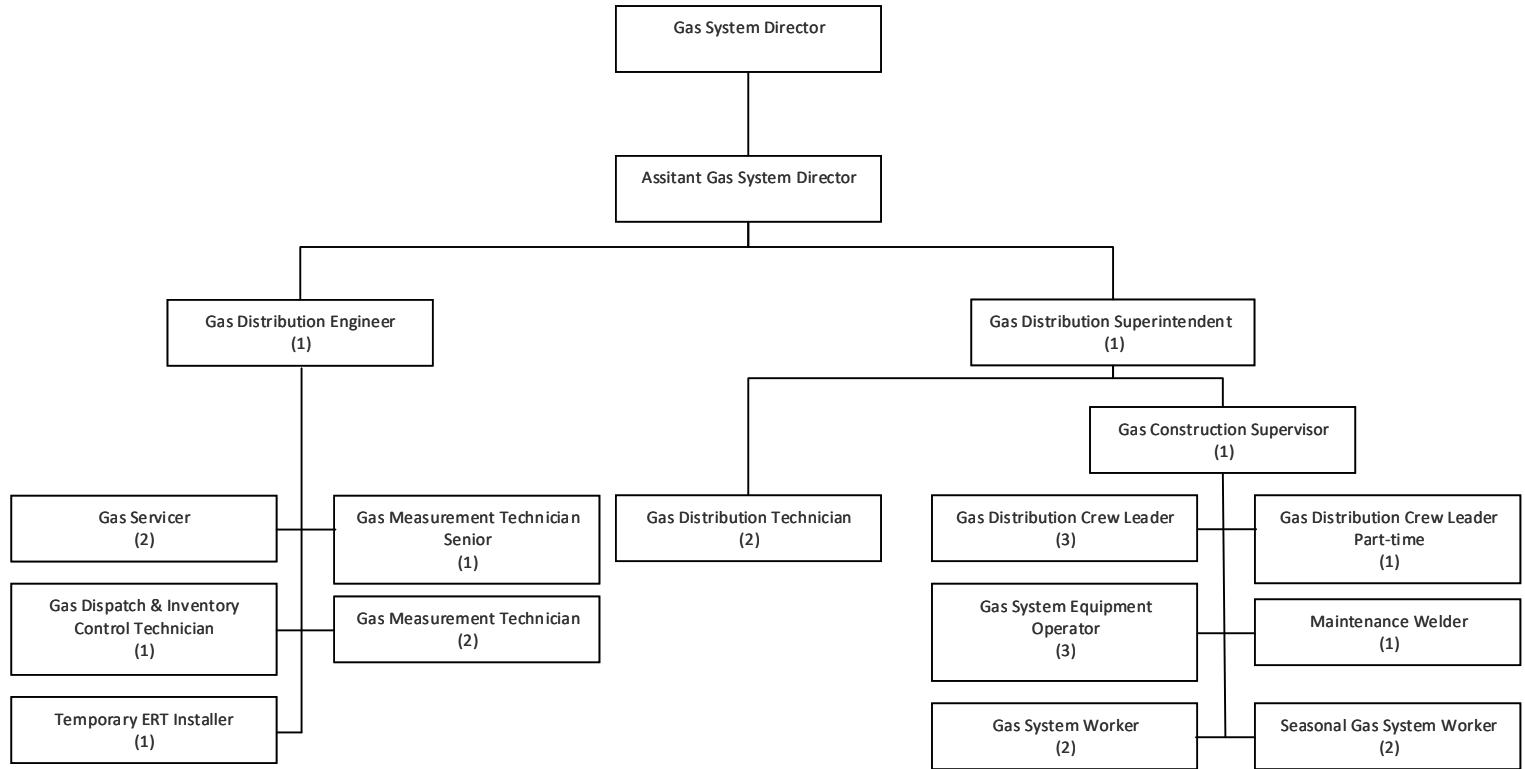
CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	Proposed Budget	% Change
Division 771 - Gas Administration (continued)							
44 Services							
4401	Telephone	\$ 646	\$ 913	1,200	1,800	1,800	0.0%
4402	Medical Exams	378	-	50	150	150	0.0%
4403	Assoc. Dues/Subscript.	18,418	22,917	17,500	22,000	22,000	0.0%
4405	Travel & Training	2,191	4,702	5,000	9,570	9,570	0.0%
4408	Legal Advertising	-	-	100	500	500	0.0%
4415	Special Services	389	(127)	-	80	80	0.0%
4418	Contractual Services	1,074	59	5,000	8,500	8,500	0.0%
4419	Professional Services	38,659	40,391	28,000	38,000	38,000	0.0%
4442	Trust Fees	3,552	2,591	1,000	3,500	3,500	0.0%
4491	HND Economic Develop.	12,000	10,000	10,000	10,000	10,000	0.0%
4522	Audit Expense	11,417	11,353	11,880	11,500	11,880	3.3%
Services Total		88,724	92,799	79,730	105,600	105,980	0.4%
45 Sundry Charge							
4501	Insurance Expense	75,121	78,197	77,724	79,470	83,400	4.9%
4503	Bad Debt Expense	59,177	60,178	55,000	60,000	60,000	0.0%
4506	Agency Contributions	1,015,000	1,049,000	1,121,000	1,121,000	1,186,000	5.8%
4520	In Lieu of Tax	1,400,000	1,400,000	800,000	1,400,000	800,000	-42.9%
4536	Depreciation Expense	295,813	414,068	-	-	-	N/A
Sundry Charge Total		2,845,111	3,001,443	2,053,724	2,660,470	2,129,400	-20.0%
47 Transfers							
4725	Transfer to Bond Fund	179,898	181,770	181,138	182,000	182,000	0.0%
Transfers Total		179,898	181,770	181,138	182,000	182,000	0.0%
Total Gas Administration		\$ 3,579,631	\$ 3,773,725	\$ 2,830,795	\$ 3,482,360	\$ 2,972,910	-14.6%

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

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		130
		National Society of Prof Engineers Association Dues		50
		American Society of Civil Engineers Association Dues		50
		NACE Corrosion Membership and Certification Dues		50
		Total	\$	22,000
4418	Contractual Services	AUTOSOL 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		2,500
		Public Awareness Printed Material and Mailings		4,000
		DLT Solutions Software Renewal Map 3D and AutoCAD		2,500
		Total	\$	38,000

GAS SYSTEM DEPARTMENT DISTRIBUTION OPERATIONS



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

CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	Proposed Budget	% Change
Division 772 - Gas Distribution							
40 Expenses							
4900	Corydon Franchise Fee	\$ 124	\$ -	\$ -	\$ -	\$ -	N/A
Expenses Total		124	-	-	-	-	N/A
41 Personnel Services							
4101	Salaries - Supervision	193,906	205,231	201,962	129,490	142,480	10.0%
4102	Salaries - Clerical	55,201	69,718	66,358	76,520	84,420	10.3%
4103	Salaries - Operational	584,302	550,057	588,304	810,090	881,330	8.8%
4104	Salaries - Overtime	9,889	12,959	16,827	19,190	19,100	-0.5%
4106	FICA	53,002	54,077	51,980	64,070	69,890	9.1%
4107	Medicare	12,396	12,647	12,156	14,990	16,350	9.1%
4108	Life Insurance	924	812	797	890	890	0.0%
4109	Health Insurance	338,310	347,680	289,680	425,630	421,850	-0.9%
4110	Other Insurance	2,208	1,960	1,912	2,420	2,420	0.0%
4111	Workers Compensation	6,287	5,996	3,254	29,040	31,540	8.6%
4112	Employee Assist. Prgm	352	316	320	380	380	0.0%
4115	Unemploy. Insurance	1,389	456	739	1,520	1,660	9.2%
4116	Employee Pension	270,440	194,108	200,447	241,180	222,190	-7.9%
Personnel Services Total		1,528,606	1,456,017	1,434,736	1,815,410	1,894,500	4.4%
42 Supplies							
4200	Non-Inventory Parts	5,655	8,214	6,000	6,000	6,000	0.0%
4201	Fuel	34,495	43,075	44,194	66,020	58,780	-11.0%
4202	Minor Tools	6,489	6,132	7,000	6,000	6,000	0.0%
4203	Office Supplies	4,347	3,494	4,000	3,000	3,000	0.0%
4204	Cleaning Supplies	976	516	1,000	1,000	1,000	0.0%
4207	Clothing Supplies	9,435	8,805	12,000	13,190	13,190	0.0%
4208	Postage	177	40	60	60	60	0.0%
4211	Periodicals & Supple.	-	-	500	900	900	0.0%
4212	Mechanical Supplies	4,936	4,791	5,500	6,090	6,090	0.0%
4213	Traffic Control Supplies	1,862	-	1,500	2,000	2,000	0.0%
4214	Chemical Supplies	8,207	8,753	12,500	10,000	12,500	25.0%
4218	Natural Gas	16,093,102	15,149,342	13,000,000	16,000,000	14,000,000	-12.5%
4225	Safety Supplies	1,127	3,429	1,500	2,000	2,000	0.0%
Supplies Total		16,170,808	15,236,591	13,095,754	16,116,260	14,111,520	-12.4%

CITY OF HENDERSON, KY
GAS FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	Proposed Budget	% Change
Division 772 - Gas Distribution (continued)							
43 Maintenance & Repairs							
4301	Vehicle Repair	\$ 45,178	\$ 48,140	\$ 30,000	\$ 60,000	\$ 60,000	0.0%
4302	Office Equip. Repair	27	3	100	100	100	0.0%
4303	Instr. & Appar. Repair	6,659	13,236	12,000	13,500	13,500	0.0%
4304	Other Equipment Repair	21,114	27,597	22,000	22,300	22,300	0.0%
4306	Building Repair & Maint.	1,938	89	1,500	1,500	1,500	0.0%
4307	Other Structures Repair	42	-	-	300	300	0.0%
4308	Machines Tools Repair	997	315	900	900	900	0.0%
4309	Radios Repair	1,412	359	800	800	800	0.0%
4315	Utility Cuts	17,194	19,000	13,000	15,000	15,000	0.0%
4316	Minor Street Repair	-	-	500	500	500	0.0%
4318	Gas Serv. Line Repairs	88,465	60,882	115,000	150,000	150,000	0.0%
4319	Gas Main Line Repairs	97,666	67,472	250,000	275,000	275,000	0.0%
4320	Gas Meter Repairs	59,710	23,421	75,000	69,700	75,000	7.6%
4321	Regulator Repair/Maint	5,845	35,705	25,000	32,820	32,820	0.0%
Maintenance & Repairs Total		346,247	296,219	545,800	642,420	647,720	0.8%
44 Services							
4401	Telephone	18,860	23,514	24,000	21,000	24,000	14.3%
4402	Medical Exams	920	873	500	750	750	0.0%
4403	Assoc. Dues/Subscript.	-	-	-	-	-	N/A
4405	Travel & Training	309	3,300	10,000	13,120	13,120	0.0%
4408	Legal Advertising	-	175	200	800	800	0.0%
4409	Electric-Purchased	1,480	1,563	2,500	1,700	2,500	47.1%
4414	Clothing / Cleaning	1,750	822	1,500	2,000	2,000	0.0%
4415	Special Services	1,168	457	-	750	750	0.0%
4417	Printing and Reprod.	14	88	5	100	100	0.0%
4418	Contractual Services	23,251	117,407	90,000	100,830	100,830	0.0%
4419	Professional Services	10,039	18,687	30,000	50,500	50,500	0.0%
4424	Equipment Rental	-	6,679	6,000	12,000	12,000	0.0%
Services Total		57,791	173,565	164,705	203,550	207,350	1.9%
46 Capital Outlay							
4601	Motor Vehicles	\$ -	\$ 806	\$ 80,000	\$ 80,000	\$ -	-100.0%
4605	Machinery & Tools	-	-	-	-	85,000	N/A
4622	Gas Main Lines	-	-	10,000	200,000	-	-100.0%
4624	System Improvements	-	-	150,308	-	-	N/A
Capital Outlay Total		-	806	240,308	280,000	85,000	-69.6%
Total Gas Distribution		\$18,103,576	\$17,163,198	\$15,481,303	\$19,057,640	\$16,946,090	-11.1%
GAS EXPENSE TOTAL		\$21,683,207	\$20,936,923	\$18,312,098	\$22,540,000	\$19,919,000	-11.6%
GAS NET		\$ (776,578)	\$ 4,721,898	\$ 665,223	\$ 289,000	\$ 1,000	

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

DEPARTMENT:		Gas	DIVISION:	Gas Distribution
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST	
4211	Periodicals and Supplements	Current NACE and other Code Books	\$	300
		Revised NFPA - 54 books		300
		Revised 49 CFR 192 books		300
			Total	\$ 900
4303	Instruments & Apparatus Repair	Replace parts (instruments and communication equipment)	\$	7,500
		Replace computer (Toughbook laptop replacement)		4,000
		CP supplies, 1/2 cells, CuSO4, Shunts, etc.		2,000
			Total	\$ 13,500
4304	Other Equipment Repair	Heath Consultants Odorator handheld unit	\$	5,000
		Replacement parts for YZ odorizer at P1 and P2		4,000
		Underground Locating Equipment		4,000
		New MT Deason electrofusion processor		4,000
		New Heath Consultants leak detection handheld unit		3,500
		Bi-annual calibration of electrofusion processors		900
		Mueller tapping and stopping equipment		900
			Total	\$ 22,300
4418	Contractual Services	Seasonal contract employees	\$	65,000
		Mowing Gas Stations and Bush Hogging Large Lot		10,000
		Action Pest Control, Sitex, Matts, Xerox printing, etc.		5,830
		Regulator station weed control		20,000
			Total	\$ 100,830
4419	Professional Services	Land Surveying costs	\$	20,000
		Field Services Tapping and Stopping		8,000
		Pronto Form Management		5,000
		Distribution Integrity Management Program support		3,500
		Cathodic protection services		14,000
			Total	\$ 50,500
4424	Equipment Rental	Backhoe/Mini Excavator Rental	\$	12,000

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

DEPARTMENT: Gas

DIVISION: Distribution **TOTAL COST:** \$ 85,000

ACCOUNT DESCRIPTION: Machinery & Tools **ACCOUNT NUMBER:** 20.25.772.4605

DESCRIPTION OF ITEM OR PROJECT:

HMG construction group needs a trencher replaced. HMG has a trencher for each crew and this is a vital piece of equipment for installing and maintaining the gas system. The trencher up for replacement has underperformed since the day it was purchased and has had significant maintenance costs.

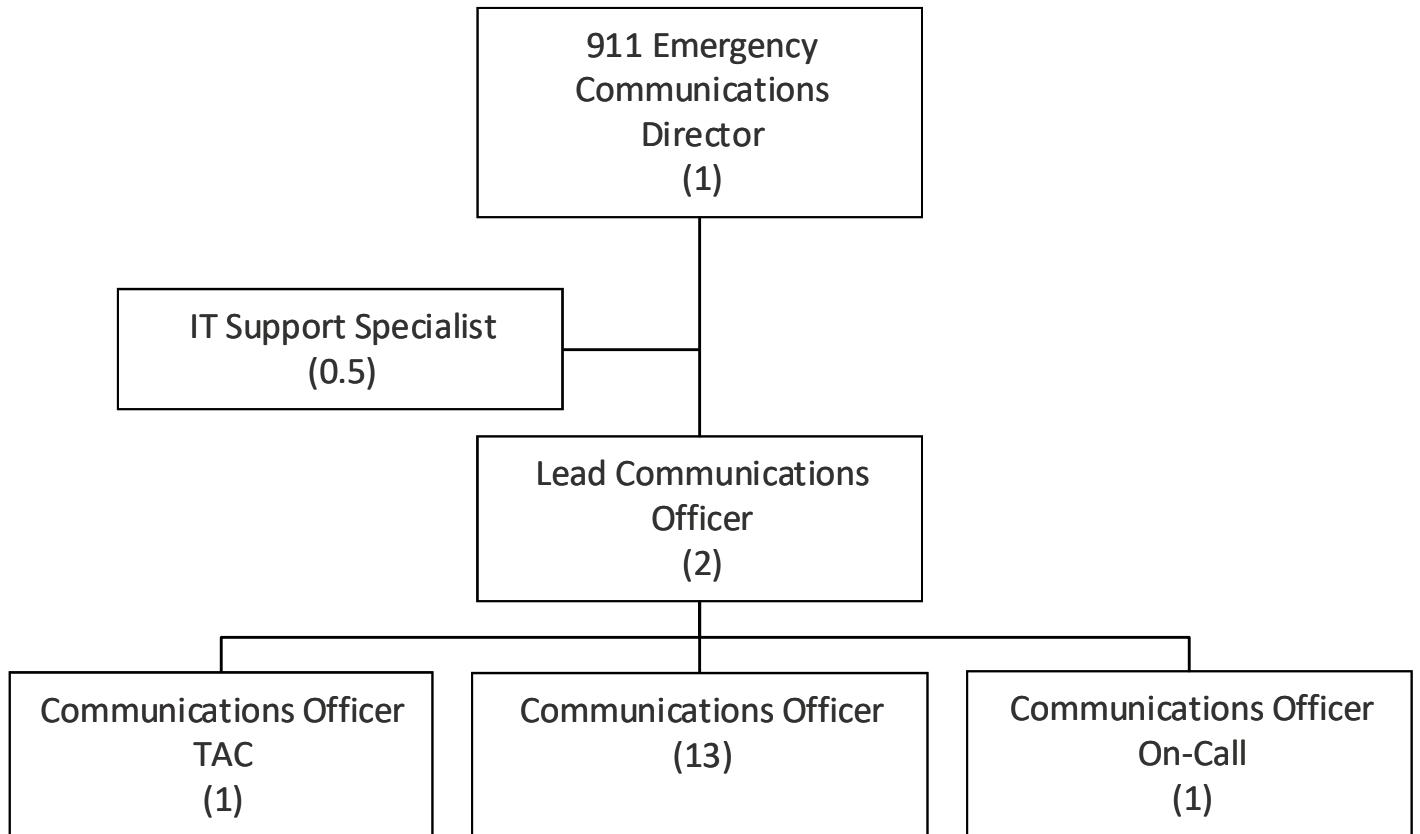
PROJECT JUSTIFICATION:

HMG 2014 - Ditch Witch Trencher 772-269 needs replaced due to age and maintenance costs.

IMPACT ON OPERATING BUDGET:

This will reduce maintenance repair costs for equipment.

911 EMERGENCY COMMUNICATIONS DEPARTMENT



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

CITY OF HENDERSON, KY
Protect Health and Safety/Maintain Basic Service Levels
FOR FISCAL YEAR 2025

Key Area	Responsibility	Objectives/Performance Standards
Facilities & Services	911 Emergency Communications Department	<p>1. We strive to continue to upgrade technology with advancing next generation 911 capabilities. We were awarded a grant in 2023 from the KY 911 Services Board to assist with funding a next generation capable customer premise equipment, better known as a CPE provider that will be state hosted with dual redundancy. The provider that we chose was Intrado Viper that we should be live with within FY 2025. This product will prepare us for the ESI net which Kentucky is preparing for over the next 2 years. This product would be better known to someone not familiar with our equipment as a computer system, connected to the 911 service, which delivers the local 911 call and other different types of media with the advancement of technology to our center as the public safety answering point. The accuracy of reaching the proper point is very important which has been the first step in gathering all of the GIS data from the centers in KY.</p> <p>2. We continue to work towards the goal of a CAD system that meets our needs. This CAD project involves dedication from many different city/county agencies on many different levels. Our goal for public safety as a team for this project is to work more cohesively and to provide better service to our community with a better source of GIS data. This will greatly benefit dispatchers with more accurate response protocols built within the layers and natures to assign the appropriate units to an emergency event.</p>

CITY OF HENDERSON, KY
Enhance City Attractiveness/Control the Cost of Government
FOR FISCAL YEAR 2025

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

CITY OF HENDERSON, KY
911 FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
REVENUE							
32 Service Fees							
3270	911 Fees	\$ 653,565	\$ 671,033	\$ 653,406	\$ 651,500	\$ 653,500	0.3%
3272	Wireless 911 Revenue	309,567	296,444	298,569	298,500	298,500	0.0%
	Service Fees Total	963,132	967,477	951,975	950,000	952,000	0.2%
37 Other Revenue							
3700	Interest Income	298	773	443	-	-	N/A
3754	State Grant	4,716	-	-	-	308,000	N/A
3764	Revenue from County	161,312	193,876	214,592	225,000	293,000	30.2%
	Other Revenue Total	166,326	194,649	215,035	225,000	601,000	167.1%
38 Transfer Miscellaneous							
3990	Miscellaneous	-	128	-	-	-	N/A
3851	Transfer from General	428,000	657,000	646,000	676,000	879,000	30.0%
	Transfers Miscellaneous Total	428,000	657,128	646,000	676,000	879,000	30.0%
911 REVENUE TOTAL							
		<u>\$ 1,557,458</u>	<u>\$ 1,819,254</u>	<u>\$ 1,813,010</u>	<u>\$ 1,851,000</u>	<u>\$ 2,432,000</u>	<u>31.4%</u>
EXPENSE							
Department 55 - 911							
Division 018 - 911							
41 Personnel Services							
4101	Salaries - Supervision	\$ 68,912	\$ 72,290	\$ 74,933	\$ 77,720	\$ 81,670	5.1%
4103	Salaries - Operational	477,079	496,234	177,965	691,940	771,230	11.5%
4104	Salaries - Overtime	124,698	152,937	334	27,170	27,170	0.0%
4106	FICA	40,216	43,282	51,199	49,420	54,550	10.4%
4107	Medicare	9,405	10,122	9,618	11,560	12,760	10.4%
4108	Life Insurance	560	528	616	680	680	0.0%
4109	Health Insurance	206,817	224,930	236,555	324,290	321,410	-0.9%
4110	Other Insurance	1,338	1,262	1,262	1,850	1,850	0.0%
4111	Workers Compensation	416	495	587	1,270	1,400	10.2%
4112	Employee Assist. Prgm	223	208	502	350	350	0.0%
4115	Unemploy. Insurance	1,042	369	403	1,180	1,300	10.2%
4116	Employee Pension	175,027	190,081	201,323	169,740	158,230	-6.8%
	Personnel Services Total	1,105,733	1,192,738	1,351,174	1,357,170	1,432,600	5.6%

CITY OF HENDERSON, KY
911 FUND BUDGET
FOR FISCAL 2025

Account Number	Account Description	2022 Actual	2023 Actual	2024 Projection	2024 Budget	2025 Proposed Budget	% Change
Division 018 - 911 (continued)							
42 Supplies							
4201	Fuel	\$ 474	\$ 1,157	\$ 1,540	\$ 2,000	\$ 2,050	2.5%
4203	Office Supplies	8,274	8,942	9,000	9,000	9,000	0.0%
4207	Clothing Supplies	5,307	5,446	4,140	4,140	3,550	-14.3%
4208	Postage	51	15	50	100	100	0.0%
Supplies Total		14,106	15,560	14,730	15,240	14,700	-3.5%
43 Maintenance & Repairs							
4301	Vehicle Repair	266	535	800	2,000	2,000	0.0%
4302	Office Equip. Repair	144,119	154,063	193,000	210,370	213,880	1.7%
4303	Other Equipment Repair	8,199	-	-	340	-	-100.0%
4309	Radios Repair	268,675	169,424	195,300	201,300	201,000	-0.1%
Maintenance & Repairs Total		421,259	324,022	389,100	414,010	416,880	0.7%
44 Services							
4401	Telephone	9,545	8,004	6,500	9,000	9,000	0.0%
4402	Medical Exams	1,770	1,292	1,000	1,860	1,500	-19.4%
4403	Assoc. Dues/Subscript.	1,965	1,785	1,850	2,200	2,200	0.0%
4405	Travel & Training	8,559	10,468	8,750	8,750	10,500	20.0%
4409	Electric Purchase	7,925	8,769	9,000	9,000	12,000	33.3%
4414	Clothing / Cleaning	-	49	-	-	-	N/A
4415	Special Services	3,918	3,266	3,400	3,400	3,400	0.0%
4417	Printing and Reprod.	545	-	-	-	-	N/A
4418	Contractual Services	1,825	1,640	-	-	-	N/A
4426	911 Expense	17,727	20,070	21,270	21,480	21,480	0.0%
4501	Insurance Expense	6,370	16,083	4,960	7,590	5,460	-28.1%
4503	Bad Debt Expense	6,204	4,714	-	-	-	N/A
4522	Audit Expense	1,226	1,219	1,276	1,300	1,280	-1.5%
Services Total		67,579	77,359	58,006	64,580	66,820	3.5%
46 Capital Outlay							
4607	Data Processing Equip.	4,716	134,074	-	-	501,000	N/A
Capital Outlay Total		4,716	134,074	-	-	501,000	N/A
911 EXPENSE TOTAL							
\$ 1,613,393 \$ 1,743,753 \$ 1,813,010 \$ 1,851,000 \$ 2,432,000 31.4%							
911 NET							
\$ (55,935) \$ 75,501 \$ - \$ - \$ - \$ -							

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

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4203	Office Supplies	Printer services/ ink Office Supplies/ cleaning supplies- Lysol wipes, floor cleaner, air freshener, germx, Kleenex, labels, pens, printer paper, colored folders-DVO,wanted,etc...,binders-etc Chair Contract - annual Headsets Water in office avg \$60/month	\$ 2,000 2,300 2,200 1,500 1,000 Total \$ 9,000
4207	Clothing Supplies	1 Polo Shirts @ avg \$60 each x 16 Employees 1 Fleece @ avg \$80.00 each x 16 New employee reimbursement for academy clothing New employee backpack	\$ 1,000 1,300 1,000 250 Total \$ 3,550
4302	Office Equipment Repair	CAD Maintenance 911- IT related needs (switches, CAD computers, monitors, etc.) 10% Match- KY 911 Services Board Grant for CPE provider HMP&L (\$1: and mount for 6th screen-CAD project) Vertiv Preventive Maintenance at MSC FY2025 battery replacement for UPS at MSC APCO EMD Maintenance VIPER Intrado- phone provider to replace callworks (\$2500/mo) VMWare/replication of data (Pinnacle Computer Services) Veeam Ware Maintenance (Pinnacle Computer Services) Firewall Maintenance (\$1500/yr.) Frontline Training Program (Online DOR, QA) Virtual Academy NCIC License When to Work Scheduling Software Renewal As needed center repairs (headset jacks, furniture, etc.)	\$ 80,000 10,000 17,100 15,480 15,200 17,000 3,000 30,000 11,500 2,000 1,500 3,600 250 250 10,000 Total \$ 216,880
4309	Radio Repair	Motorola Maint. Agreement/ Eventide Battery replacement at radio towers LP Gas replacement Heat/ Air Preventive Maint at towers Tower Inspections /water tower painting- relocation of antennas	\$ 169,000 15,000 5,000 2,000 10,000 Total \$ 201,000

CITY OF HENDERSON, KY
DETAIL ACCOUNT INFORMATION
FISCAL YEAR 2025

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	NARRATIVE JUSTIFICATION	TOTAL COST
4403	Association Dues and Subscript	NENA Membership Dues APCO International - Membership Dues Henderson County Fire Association Membership	\$ 1,000 1,000 200 Total
			\$ 2,200
4405	Travel & Training	APCO EMD recertification Per diem/ hotel, annual recertification KLEC (16 dispatchers) CPR Training/ Re-Certification Other possible travel (NENA, KESC, APCO)	\$ 2,000 2,400 100 6,000 Total
			\$ 10,500
4409	Electric Purchased	Kenergy Cell Tower at St. Rt. 416 KY Utilities Cell Tower at St. Rt. 266 Kenergy Cell Tower at Ridgewood Rd	\$ 4,000 4,000 4,000 Total
			\$ 12,000
4415	Special Services	Language Line- for 911 emergency only Sponsor - Henderson City/County Fire Association Meeting Other (promotional, interview panel accommodations, tele week)	\$ 2,000 400 1,000 Total
			\$ 3,400
4426	911 Expense	Payment for the 911 Service (Avg. \$1,600/mo.) Main center Payment for the 911 Service (Avg. \$190/mo.) Backup	\$ 19,200 2,280 Total
			\$ 21,480

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

DEPARTMENT:	<u>911</u>
DIVISION: <u>911</u> TOTAL COST: <u>\$ 330,000</u> ACCOUNT DESCRIPTION: <u>Data Processing Equip.</u> ACCOUNT NUMBER: <u>58.55.018.4607</u>	
DESCRIPTION OF ITEM OR PROJECT: <p>This capital request is for the purchase of a CAD system and an additional radio. We will also apply for the KY 911 Services Board Grant for the CAD project with a plan to match 20%. This grant is a reimbursement grant.</p>	
PROJECT JUSTIFICATION: <p>The purpose of this capital project is to purchase a new CAD system and an additional radio. 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 better and more efficient dispatch services to both our responders and community with the different layers and ESRI capabilities that this CAD system can provide. There is also need for another radio console for the additional paging and resource capabilities to assist in high volume incidents.</p>	
IMPACT ON OPERATING BUDGET: <p>The City will be responsible for approximately \$110,000 of this purchase. We will apply for a state grant that will cover \$182,000, then the rest will be split 75/25 with the County.</p>	
DIVISION: <u>911</u> TOTAL COST: <u>\$ 171,000</u> ACCOUNT DESCRIPTION: <u>Data Processing Equip.</u> ACCOUNT NUMBER: <u>58.55.018.4607</u>	
DESCRIPTION OF ITEM OR PROJECT: <p>Replacement of current 911 phone system / Customer Premise Equipment (CPE).</p>	
PROJECT JUSTIFICATION: <p>Our current CPE is at its end of useful life, which can only be maintained. Callworks can't maintain the technological advancement that is needed for the communication center. This will bring new technology to the 911 center that will have the ability to text with translation, have remote phone service for disaster planning and be able to receive automatic crash notification with the location of the vehicle on a map.</p>	
IMPACT ON OPERATING BUDGET: <p>The City will be responsible for approximately \$33,750 of this purchase. We applied for a state grant that will cover \$126,000, then the rest will be split 75/25 with the County.</p>	



SECTION D

OTHER

INFORMATION

CAPITAL EXPENDITURES BY CLASSIFICATION AND FUND
Fiscal 2025

	General	Gas	Construction	HART	911	Sports Complex	Total
4601 Vehicles	\$ 1,366,000	\$ -	\$ -	\$ 375,000	\$ -	\$ -	\$ 1,741,000
4603 Office Equipment	-	-	-	-	-	5,000	5,000
4605 Machinery & Tools	275,000	85,000	-	-	-	100,000	460,000
4607 Data Proc. Equip.	25,000	-	-	-	501,000	-	526,000
4612 Streets / Sidewalks	100,000	-	4,536,000	-	-	-	4,636,000
4617 Buildings	-	-	9,363,000	-	-	-	9,363,000
4628 Park Improvement	100,000	-	-	-	-	-	100,000
4629 Sports Complex	-	-	1,020,000	-	-	-	1,020,000
	\$ 1,866,000	\$ 85,000	\$ 14,919,000	\$ 375,000	\$ 501,000	\$ 105,000	\$ 17,851,000

City of Henderson, KY

Recap of all Capital Projects

General Fund Capital

Division Number				
10.15.123	Accounting	Utility servicer vehicle	\$ 35,000	
10.20.232	Fire	Staff vehicle	110,000	
10.20.232	Fire	Fire engine	841,000	
10.35.451	Parks	Various playground equipment for parks	100,000	
10.40.231	Police	3 - Police Pursuit Vehicles	190,000	
10.40.231	Police	55 - tasers	275,000	
10.45.014	Public Works	Service truck	65,000	
10.45.234	Public Works	1-ton dump truck	85,000	
10.45.342	Public Works	New sidewalks	100,000	
10.50.122	Information Technology	Staff vehicle	40,000	
10.50.122	Information Technology	4-Juniper network switches	<u>25,000</u>	
Total General Fund				<u>\$ 1,866,000</u>

Gas Fund Capital

Division Number				
20.225.772		Ditch trencher	\$ 85,000	
				<u>\$ 85,000</u>
Total Gas Fund				<u>\$ 85,000</u>

Construction Fund Capital

Division Number				
51.90.298		Sports Complex	\$ 1,020,000	
51.90.298		Fire Station	8,868,000	
51.90.298		Newman Park Shelter	495,000	
51.90.298		Green River Rd. Sidewalks	406,000	
51.90.298		Wathen Lane	3,930,000	
51.90.298		Loop Road	<u>200,000</u>	
Total Construction Fund				<u>\$ 14,919,000</u>

HART Capital

Division Number				
56.10.015	Mass Transit	2- buses	\$ 300,000	
56.10.015	Mass Transit	Van	<u>75,000</u>	
Total HART Fund				<u>\$ 375,000</u>

City of Henderson, KY

Recap of all Capital Projects

911 Fund Capital

Division Number			
58.55.018	CAD System and Radio	\$ 330,000	
58.55.018	Phone System	<u>171,000</u>	
	Total 911 Fund	<u>\$ 501,000</u>	

Sports Complex Fund Capital

Division Number			
60.10.455	Various equipment for sports complex	\$ 5,000	
60.10.455	Various machinery and appliances for sports complex	<u>100,000</u>	
	Total Sports Complex Fund	<u>\$ 105,000</u>	

GRAND TOTAL - ALL FUNDS

\$ 17,851,000

ESTIMATED MAJOR CAPITAL PROJECTS AND PURCHASES IN THE NEXT 5 YEARS

Fiscal 2025 -2029

Fund	Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Construction	Fire Station #1	\$ 8,868,000	\$ -	\$ -	\$ -	\$ -	\$ 8,868,000
Construction	Sports Complex	1,020,000	-	-	-	-	1,020,000
Construction	Convention Center	-	3,000,000	-	-	-	3,000,000
Construction	Fire Station #2	-	-	4,000,000	-	-	4,000,000
Construction	Loop Road	200,000	1,500,000	1,300,000	-	-	3,000,000
Construction	Wathen Lane	3,930,000	-	-	-	-	3,930,000
Construction	Newman Park Shelter	495,000	-	-	-	-	495,000
Construction	Green River Road Sidewalk	406,000	-	-	-	-	406,000
Construction	Boat Dock	-	-	1,000,000	-	-	1,000,000
Sanitation	Transfer Station	350,000	-	4,000,000	-	-	4,350,000
General	Parks Pool	-	-	-	-	2,000,000	2,000,000
General	Software	-	3,000,000	-	-	-	3,000,000
General	Anthony Brooks Park Improvements	-	245,000	245,000	-	-	490,000
General	Vehicle Replacement	1,441,000	270,800	295,800	895,800	-	2,903,400
General	Parks Equipment Replacement	100,000	200,000	200,000	200,000	200,000	900,000
General	City/Peabody Building Maintenance	500,000	1,000,000	200,000	200,000	200,000	2,100,000
General	New Sidewalks	100,000	100,000	100,000	100,000	100,000	500,000
General	Airport Runway Extension	-	350,000	-	-	-	350,000
		\$ 17,410,000	\$ 9,665,800	\$ 11,340,800	\$ 1,395,800	\$ 2,500,000	\$ 42,312,400

ESTIMATED FUNDING SOURCES BY YEAR

Fiscal 2025 -2029

Funding Source	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Grants	\$ 3,524,000	\$ 122,500	\$ 122,500	\$ -	\$ -	\$ 3,769,000
Bond Proceeds	10,183,000	3,000,000	8,000,000	-	2,000,000	23,183,000
General Fund Reserves	2,622,000	6,543,300	3,218,300	1,395,800	500,000	14,279,400
Other	1,081,000	-	-	-	-	1,081,000
	\$ 17,410,000	\$ 9,665,800	\$ 11,340,800	\$ 1,395,800	\$ 2,500,000	\$ 42,312,400

ESTIMATED FUNDING SOURCES FOR MAJOR CAPITAL PROJECTS AND PURCHASES
Fiscal 2025 -2029

Fund	Description	Grants	Bond	General Fund			Total
			Proceeds	Reserves	Other		
Construction	Fire Station #1	\$ -	\$ 8,868,000	\$ -	\$ -	\$ -	8,868,000
Construction	Sports Complex	-	1,020,000	-	-	-	1,020,000
Construction	Convention Center	-	3,000,000	-	-	-	3,000,000
Construction	Fire Station #2	-	4,000,000	-	-	-	4,000,000
Construction	Loop Road	-	-	3,000,000	-	-	3,000,000
Construction	Wathen Lane	3,199,000	-	-	731,000	-	3,930,000
Construction	Park Shelter	-	295,000	200,000	-	-	495,000
Construction	Green River Road Sidewalk	325,000	-	81,000	-	-	406,000
Construction	Boat Dock	-	-	1,000,000	-	-	1,000,000
Sanitation	Transfer Station	-	4,000,000	-	350,000	-	4,350,000
General	Parks Pool	-	2,000,000	-	-	-	2,000,000
General	Software	-	-	3,000,000	-	-	3,000,000
General	Anthony Brooks Park Improvements	245,000	-	245,000	-	-	490,000
General	Vehicle Replacement	-	-	2,903,400	-	-	2,903,400
General	Parks Equipment Replacement	-	-	900,000	-	-	900,000
General	City/Peabody Building Maintenance	-	-	2,100,000	-	-	2,100,000
General	New Sidewalks	-	-	500,000	-	-	500,000
General	Airport Runway Extension	-	-	350,000	-	-	350,000
		\$ 3,769,000	\$ 23,183,000	\$ 14,279,400	\$ 1,081,000	\$	42,312,400

City of Henderson, KY
Vehicles and Equipment -
Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2025	2026	2027	2028	2029 or after
* Safety																
016-333	Ford	Escape	2017	34,523			X									\$ 28,000
* Human Resources																\$ 25,000
124-297	Ford	Fusion	2016	16,333			X									
* Codes																
233-120	Ford	Ranger	2008	52,288												\$ 25,000
233-154	Chevrolet	Impala	2009	53,570												\$ 28,000
233-351	Ford	Escape	2017	34,427			X									\$ 28,000
233-467	GMC	Sierra	2023	4,510			X									
* Engineering																
377-127	Ford	F150	2008	63,114					X							\$ 28,000
* Finance - including pool cars																
121-193	Chevrolet	Impala	2011	51,064						X						\$ 25,000
121-283	Scion	IQ	2015	19,650						X						\$ 25,000
121-331	Ford	Fusion	2017	34,001			X									\$ 25,000
121-433	Chevrolet	Impala	2007	101,464						X						\$ 25,000
* Accounting - utility meter reading and servicing																
123-156	Ford	Ranger	2009			A				X			\$	35,000		
123-273	Ford	F-150	2014	51,768						X						\$ 25,000
123-320	Nissan	Frontier	2016							X						\$ 25,000
123-321	Nissan	Frontier	2016	61,294						X						\$ 25,000
123-322	Nissan	Frontier	2016	68,919			X			X						\$ 25,000
123-357	Nissan	Frontier	2017	49,472						X						\$ 25,000
123-381	Nissan	Frontier	2018	15,701			X									\$ 25,000
* Fire																
232-002	E-One	Pumper	1999	145,970							X		\$	841,000		
232-005	Ford	Explorer	2005	128,459							X		\$	50,000		
232-009	Ford	F-350	2006	34,902			X						\$	60,000		
232-013	Trailer	16' Utility	2005	N/A			X									\$ 15,000
232-014	Pierce	Pumper	2005	130,208					X							\$ 725,000
232-016	E-One	Pumper	1999	166,701						X						
232-017	Trailer	Roadmaster	2006	N/A			X									\$ 25,000
232-019	Hackney	Rescue	2004	117,857					X							\$ 500,000
232-024	E-One	Pumper	1999	136,924						X						\$ 725,000
232-114	Ford	F-250	2008	45,451			X									\$ 25,000
232-200	Ford	Taurus	2011	145,760					X							\$ 52,000
232-233	Ford	Explorer	2013	79,178			X									\$ 52,000
232-259	Chevrolet	Impala	2014	92,483			X									\$ 52,000
232-287	Ferrara	Pumper	2015	61,832			X									\$ 725,000
232-316	Ford	Rescue	1997	22,949					X							\$ 300,000
232-352	Champion	Defender	2009	175,088		A	X			X						\$ -
232-361	Ferrara	Ladder	2017	24,736												\$ 1,100,000
232-392	Seagrave	Pumper	2018	31,171			X									\$ 725,000

City of Henderson, KY
Vehicles and Equipment -
Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement			
							Excellent	Good	Fair	Poor	Inoperable	2025	2026	2027	2028
<u>Fire (continued)</u>															
232-417	Ford	F-250	2011					X							\$ 25,000
232-451	Ford (Utility)	F-350	2008	14,232				X							\$ 95,000
232-459	Seagrave	Pumper	2022	932			X								\$ 725,000
232-476	GMC	Sierra	2023												\$ 28,000
232-477	GMC	Sierra	2023				X								\$ 28,000
<u>Parks</u>															
451-001	Ford	F-350	1997	122,305						X					\$ 40,000
451-002	Ford	F-150	2006	88389 INOP					X						\$ 40,000
451-007	John Deere	Tractor	2007		2,136			X							\$ 25,000
451-010	Ford	F-150	2007	104,557				X							\$ 40,000
451-012	Ford	F-350	2006	27,267				X							\$ 40,000
451-112	Vermeer	Stump Cutter	2007		454			X							\$ 20,000
451-165	Ford	F-150	2010	128,736					X						\$ 40,000
451-177	John Deere	Tractor	2010		9,784		X			X					\$ 25,000
451-204	Ford	F-150	2011	185,650						X					\$ 40,000
451-219	John Deere	Gator	2012		7,245				X						\$ 15,000
451-243	John Deere	Gator			856										\$ 15,000
451-336	John Deere	Tractor	2016		665			X							\$ 25,000
451-450	Ford	F-150	2020	18,333				X							\$ 40,000
	Spartan	Mower			97			X							
<u>Golf</u>															
452-217	John Deere	5045E	2012		1,720			X							\$ 25,000
452-363	John Deere mower	250BG	2018	at Bridges	145			X							\$ 27,000
452-373	John Deere	Gator	2018		868			X							\$ 11,000
<u>Recreation</u>															
456-274	Ford	Fusion	2014	50,777			X								\$ 25,000
456-178	Ford	F-150	2010	146,989					X						\$ 40,000
456-472	Ford	Ranger	2007	105,166											
<u>Police</u>															
231-012	Boston	Whaler	2006		120			X							\$ 65,000
231-162	Ford	Pick Up	2010	31,605				X							\$ 40,000
231-166	Ford	Crown Vic	2010	138,973				X							\$ 65,400
231-167	Ford - unmarked	Crown Vic	2010	118,895				X							\$ 65,400
231-168	Ford - unmarked	Crown Vic	2010	80,224				X							\$ 65,400
231-170	Ford	Crown Vic	2010	136,498				X							\$ 65,400
231-181	Ford	Crown Vic	2010	87,736					X			\$ 65,400			
231-194	Ford - unmarked	Taurus	2011	105,570			X								\$ 65,400
231-221	Chevrolet	Caprice	2012	144,608				X				\$ 65,400			
231-222	Chevrolet	Caprice	2012	105,974				X				\$ 65,400			
231-224	Chevrolet	Caprice	2012	115,696				X				\$ 65,400			
231-225	Chevrolet	Caprice	2012	127,774				X				\$ 65,400			
231-228	Ford - unmarked	Taurus	2013	122,062				X							\$ 65,400
231-229	Ford - unmarked	Taurus	2013	74,174					X			\$ 65,400			
231-231	Ford - unmarked	Taurus	2013	98,114				X							\$ 65,400

City of Henderson, KY
Vehicles and Equipment -
Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History					Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2025	2026	2027	2028	2029 or after
Police (continued)																
231-254	Chevrolet	Impala	2014	64,283				X								\$ 65,400
231-255	Chevrolet	Impala	2014	70,391				X								\$ 65,400
231-256	Chevrolet	Impala	2014	81,373				X								\$ 65,400
231-257	Chevrolet - unmarked	Impala	2014	75,499				X								\$ 65,400
231-283	Scion	HB Scion	2015	15,454			X									\$ 40,000
231-288	Ford - unmarked	Taurus	2015	84,735				X								\$ 65,400
231-289	Dodge	Charger	2015	93,289					X			\$ 59,200				
231-290	Dodge	Charger	2015	67,394					X							\$ 65,400
231-291	Dodge	Charger	2015	81,441					X							\$ 65,400
231-293	Dodge	Charger	2015	72,301					X							\$ 65,400
231-294	Dodge	Charger	2015	100,807					X							\$ 65,400
231-310	Dodge	Charger	2016	67,618					X							\$ 65,400
231-312	Dodge	Charger	2016	90,963					X							\$ 65,400
231-313	Dodge	Charger	2016	80,711					X							\$ 65,400
231-327	Ford	Explorer	2016	90,239					X							\$ 65,400
231-330	Ford	Explorer	2016	54,551					X							\$ 65,400
231-341	Ford - unmarked	Taurus	2017	32,626			X									\$ 65,400
231-342	Ford - unmarked	Taurus	2017	74,235			X									\$ 65,400
231-343	Chevrolet	Silverado	2014	103,365				X								\$ 40,000
231-345	Dodge	Charger	2017	80,123			X									\$ 65,400
231-346	Dodge	Charger	2017	81,094			X									\$ 65,400
231-347	Dodge	Charger	2017	84,688			X									\$ 65,400
231-348	Dodge	Charger	2017	89,445			X									\$ 65,400
231-365	Ford - unmarked	Taurus	2018	30,328			X									\$ 65,400
231-368	Dodge	Charger	2018	45,516			X									\$ 65,400
231-369	Dodge	Charger	2018	51,667			X									\$ 65,400
231-370	Dodge	Charger	2018	83,285			X									\$ 65,400
231-371	Dodge	Charger	2018	77,916			X									\$ 65,400
231-383	Chevrolet	S10	2000	147,261	A				X							
231-393	Dodge	Charger	2019	35,459			X									\$ 65,400
231-394	Dodge	Charger	2019	50,360			X									\$ 65,400
231-395	Dodge	Charger	2019	45,794			X									\$ 65,400
231-396	Dodge	Charger	2019	45,194												\$ 65,400
231-399	Dodge	Charger	2019	28,960			X									\$ 65,400
231-400	Pontiac	Torrent	2006	161,632	A		X									
231-402	Dodge	Ram	2019	60,235			X									\$ 40,000
231-403	Dodge	Durango	2020	34,870			X									\$ 65,400
231-406	Dodge	Durango	2020	39,507			X									\$ 65,400
231-407	Dodge	Durango	2020	42,182			X									\$ 65,400
231-408	Dodge	Durango	2020	39,080			X									\$ 65,400
231-409	Dodge	Durango	2020	43,173			X									\$ 65,400
231-412	Chevy	Malibu	2012	163,098					X							
231-422	Dodge	Charger	2021	16,095			X									\$ 65,400
231-423	Dodge	Charger	2021	22,456			X									\$ 65,400
231-424	Dodge	Charger	2021	31,289			X									\$ 65,400
231-425	Dodge	Charger	2021	35,662			X									\$ 65,400
231-426	Dodge	Charger	2021	26,502					X							\$ 65,400

City of Henderson, KY
Vehicles and Equipment -
Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History				Expected Year / Cost of Replacement				
							Excellent	Good	Fair	Poor	Inoperable	2025	2026	2027	2028
Police (continued)															
231-427	Dodge	Charger	2021	26,644			X							\$ 65,400	
231-429	Nissan	Sentra	2017	82,205				X							
231-430	Ford	F-150	2012	131,000					X						
231-434	Jeep	Patriot	2015	82,104											
231-452	Dodge	Grand Caravan	2016	92,286											
231-453	Dodge	Durango	2022	13,595			X							\$ 65,400	
231-454	Dodge	Durango	2022	8,601			X							\$ 65,400	
231-455	Dodge	Durango	2022	4,152			X							\$ 65,400	
231-456	Ford	F-150	2005	143,000		A				X					
231-457	Chevrolet	Impala	2019	70,006		A			X						
231-473	Dodge	Ram	2004	119,716											
* Municipal Facilities															
014-006	Ford	F250/SB	1997	141,043				X				\$ 65,000			
014-007	Ford	Bucket	2004	16,659				X					\$ 40,000		
014-104	Ford	F-250	2008	123,087				X						\$ 40,000	
014-132	Ford	F-250	2008	139,024				X						\$ 40,000	
014-199	Ford	F-150	2011	62,000			X							\$ 40,000	
014-268	Chevrolet	Van	2014	55,166				X						\$ 40,000	
014-460	Ford	F-150	2007	74,554				X						\$ 40,000	
014-480	Air Tow	Trailer	2024											\$ 18,500	
014-448	JLG	600AJ													
* PW Administration															
341-278	Ford	Explorer	2015	84,959				X						\$ 40,000	
* Traffic Control															
234-004	Striper	Lazer 111	2004	N/A				X						\$ 14,500	
234-005	Ford	Flush	1992	20,702					X					\$ 125,000	
234-007	Ford	F-350	2001	60,793					X						
234-009	Giant	Vac.	2005	88,995	948			X				\$ 85,000		\$ 49,000	
234-011	Dodge	One Ton Dump	1999	105,269		A			X						
234-014	Ford	Dump	1990	26,683					X					\$ 95,000	
234-015	Crack/sealer		2002	N/A					X					\$ 20,000	
234-016	Arrow Sign		2002	N/A				X						\$ 30,000	
234-019	Line Lazer Paint Machine		2006	N/A					X					\$ 14,500	
234-026	Chipper	Woodchuck	1990		2,419				X					\$ 30,000	
234-101	Sterling	Sweeper	2007						X					\$ 220,000	
234-106	Ford	F-250	2008	102,858					X					\$ 32,000	
234-131	Freightliner	Dump	2008	15,608				X						\$ 95,000	
234-133	Ford	F-250	2008	92,911					X					\$ 32,000	
234-232	Ford	F-450	2013	40,853				X						\$ 40,000	
234-266	GVM	Leaf Loader	2014		575			X						\$ 50,000	
234-267	Lazer	Paint Machine	2014	N/A				X						\$ 32,000	
234-315	Ford	F-250	2016	52,026				X						\$ 220,000	
234-358	Freightliner	Sweeper	2017	55,115			X							\$ 32,000	
234-390	Ford	F250	2019	25,399				X							

City of Henderson, KY
Vehicles and Equipment -
Replacement Schedule

Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History				Expected Year / Cost of Replacement					
							Excellent	Good	Fair	Poor	Inoperable	2025	2026	2027	2028	2029 or after
Traffic Control (continued)																
234-428	Takeuchi	TB260CL	2021		436		X									
234-447	Tymco		2023	7,838												
* Public Way Improvement																
342-001	GMC	Dump	2004	48,203				X						\$ 125,000		
342-007	Case	Backhoe	2006		4,262			X						\$ 80,000		
342-009	Ford	Dump	1989	88,995					X							
342-010	Ford	Dump	1996	110,850					X					\$ 125,000		
342-023	GMC	Dump	1999	87,470						X				\$ 125,000		
342-024	Ford	Dump	1989	42,892						X				\$ 125,000		
342-026	Case	Boom Mower	1998		10000+					X				\$ 125,000		
342-033	Caterpillar	Roller	2003		908			X						\$ 45,000		
342-034	PSI	Grader	2003		1,191				X					\$ 75,000		
342-036	Gehl	Loader	2004		1,061			X						\$ 50,000		
342-057	Ford	Dump	1988	44,851						X						
342-109	Ford	F-250	2008	91,303					X					\$ 45,000		
342-125	Freightliner	Dump	2007	39,001					X					\$ 95,000		
342-136	John Deere	Tractor	2008		2,733				X					\$ 75,000		
342-173	Case	Backhoe	2009		3,843			X						\$ 80,000		
342-185	Chicago Pneumatic	Air Compressor	1987		1,600				X					\$ 10,000		
342-189	Freightliner	Dump	2011	38,872				X						\$ 95,000		
342-207	Case	Loader	2011		1,393			X						\$ 125,000		
342-215	Case	Mini exc.	2012		16,747			X						\$ 50,000		
342-260	Ford	F-250	2014	73,531				X						\$ 45,000		
342-282	Ford	F250	2015	61,507				X						\$ 45,000		
342-314	Ford	F-250	2016	47,921				X						\$ 45,000		
342-334	Ford	F-450	2017	77,254			X							\$ 125,000		
342-339	Dodge	RAM 1500	2017	48,115			X									
342-344	Freightliner	Dump	2018	16,341			X							\$ 125,000		
342-470	Ford	F250	2023	3,763												
342-471	Ford	F150		79,426												
342-482	Ford	F750	2024	512			X									
000-326	John Deere	gator 535i	2016	287			X							\$ 125,000		
* Central Garage																
366-004	Ford	F350	2006	193,078		A			X				\$ 60,000			
366-012	Ford	F-150	2007	70,035				X						\$ 40,000		
366-123	Ford	F-150	2008	88,741					X					\$ 40,000		
366-325	Ford	F-350	2016	21,476			X							\$ 60,000		
366-236	Ford	F-150	2013	87,187			X							\$ 30,000		
366-238	Ford	F-150	2013	88,142			X							\$ 40,000		
* Information Technology																
122-335	Ford	Freestar	2006	38,370				X				\$ 40,000				
Total General Fund												\$ 1,366,000	\$ 270,800	\$ 295,800	\$ 895,800	\$ 13,788,100

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	2025	2026	2027	2028	2029 or after
* 911 Emergency Communications																
018-253	Chevrolet - unmarked	Impala	2014	56,645			X									\$ 25,000
018-462	Chevrolet	Impala	2006	63,457			X									\$ 25,000
* Gas Administration																
771-155	Chevrolet	Impala	2009	124,212					X							\$ 23,000
771-444	Ford	Escape	2022	10,850			X									\$ 35,000
* Gas Distribution																
772-006	Ford	F-350	2004	42,000	2,646				X						\$ 65,000	
772-014	Freightliner	Dump Truck	2002	54,852	1,831				X						\$ 55,000	
772-019	Ford	F-350SD	2006	54,999	5,729				X						\$ 65,000	
772-027	Caterpillar	Backhoe	1997		978					X					\$ 100,000	
772-045	Air Compressor		2000		401				X						\$ 10,000	
772-108	Ford	F-150	2007	130,483					X					\$ 40,000		
772-116	Case	Backhoe	2007		5,124				X						\$ 100,000	
772-126	Ford	F-350	2008	79,000	8,234						X				\$ 65,000	
772-139	Light tower				3,016				X						\$ 10,000	
772-144	Forklift		2000		1,232				X						\$ 10,000	
772-145	Ford	F-150	2009	149,469						X				\$ 40,000		
772-178	Ford	F-150	2010	142,000						X				\$ 40,000		
772-179	Dodge	Caravan	2010	100,816						X					\$ 30,000	
772-183	Ford	F-150	2011	83,176						X					\$ 30,000	
772-187	Ditch Witch	Boring mach.	2008		1,088				X						\$ 100,000	
772-197	Vermeer	Mighty Mole	2011		475				X						\$ 55,000	
772-234	Ford	F-150	2013	147,479						X					\$ 25,000	
772-237	Chevrolet	C3500	2013	75,318	8,118					X					\$ 65,000	
772-248	Ford	F-150	2013	58,170						X					\$ 25,000	
772-250	Vermeer	walk behind	2014		200				X						\$ 11,000	
772-251	Welder		2013		565				X						\$ 13,000	
772-262	Ford	F450	2015	20,210	2,304				X						\$ 53,360	
772-269	Ditchwitch	Trencher	2014		1,628				X						\$ 13,600	
772-275	Pow-R Mole	Boring mach.	2014		460				X						\$ 65,000	
772-284	Ford	F-350	2015	73,912	7,543				X						\$ 75,000	
772-324	Ditchwitch	Trencher	2016		1,768				X							
772-338	Nissan	Rogue	2017	47,941					X						\$ 28,000	
772-366	Dodge	Ram 1500	2018	37,013					X						\$ 35,000	
772-374	Ford	F-150	2018	72,421					X						\$ 24,000	
772-375	Ditch Witch	RT 45	2017		888				X						\$ 55,000	
772-377	Dodge	Cargo van	2018	68,572					X						\$ 22,000	
772-380	Ford	F-350	2018	46,075	3,373				X						\$ 65,000	
772-401	Chevrolet	1500	2020	59,854					X						\$ 35,000	
772-415	Ram	1500	2021	7,962					X						\$ 35,000	
772-437	Ram	1500	2022	25,010					X							
772-449	Ram	3500	2022	4,326					X							
772-469	GMC	Sierra 1500	2023	10,952					X							
Total Gas Fund																
												\$ 85,000	\$ 185,000	\$ 65,000	\$ 55,000	\$ 1,212,960

City of Henderson, KY
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Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History				Expected Year / Cost of Replacement					
							Excellent	Good	Fair	Poor	Inoperable	2025	2026	2027	2028	2029 or after
* Cemetery																
453-003	John Deere	Backhoe	2003		4,040					X		\$ 65,000				
453-124	Ford	F-150	2008	97,058				X							\$ 22,500	
453-137	Ford	F350	2008	42,218		A			X						\$ 30,000	
453-172	John Deere	Backhoe	2009		2,502					X					\$ 22,500	
453-203	Ford	F-150	2011	68,478				X							\$ 30,000	
453-239	John Deere	Utility Cart	2005		2,036				X			\$ 30,000			\$ 30,000	
453-241	Chevrolet	C3500	2013	6,251			X								\$ 65,000	
453-317	Ford	F350	2016	3,554				X								
453-280	Chevrolet	Silverado	2002	126,505		A				X					\$ 14,000	
453-355	John Deere	Utility cart	2018		1981		X									
Total Cemetery Fund												\$ -	\$ 65,000	\$ 30,000	\$ -	\$ 184,000
* HART																
015-350	Ford	E-350	2017	141,782				X				\$ 150,000				
015-353	Ford	E-450	2017	173,768				X				\$ 150,000				
015-354	Ford	E-450	2017	183,718				X				\$ 125,000				
015-382	Nissan	Frontier	2019	10,762			X								\$ 25,000	
015-048	Ford	SENT 2	2019	119,035			X								\$ 125,000	
015-049	Ford	SENT 2	2019	131,609			X								\$ 125,000	
015-050	Ford	SENT 2	2019	129,094			X								\$ 125,000	
015-051	Ford	SENT 2	2019	120,498			X								\$ 125,000	
015-391	Dodge	Ram 1500	2019	5,081		X									\$ 30,000	
015-352	Ford	Alistar		53,894		X									\$ 80,000	
015-436	Ford	F150		4,590		X									\$ 37,000	
Total HART Fund												\$ 300,000	\$ 125,000	\$ -	\$ 250,000	\$ 422,000
*Sanitation Collections																
344-004	Sterling	Roll-off	2001	51,016			X								\$ 150,000	
344-005	Sterling	SC7000	2002	109,979				X								
344-176	Freightliner		2010	107,945			X					\$ 275,000				
344-188	Freightliner		2011	95,373			X					\$ 275,000				
344-244	Freightliner		2013	79,589			X								\$ 275,000	
344-261	Freightliner		2014	77,595			X								\$ 275,000	
344-309	Freightliner		2016	61,471		X									\$ 275,000	
344-362	Freightliner	M2106	2018	52,082		X									\$ 275,000	
344-419	Freightliner		2020	17,499											\$ 275,000	
344-474	Freightliner	SL	2024	2,500		X										

City of Henderson, KY
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Vehicle #	Make	Model	Year	Mileage	Hours	Notes	Condition of Vehicle / Repair History				Expected Year / Cost of Replacement					
							Excellent	Good	Fair	Poor	Inoperable	2025	2026	2027	2028	2029 or after
*Landfill																
345-006	Caterpillar	D-6	1986		21,913				X							\$ 345,000
345-007	Ford	Flush	1986	41,771		B				X						
345-014	Caterpillar	Scraper	1992		5,107				X							\$ 475,000
345-016	Kubota	Tractor	2003		2,027				X							\$ 25,000
345-105	Ford	F-250	2008	131,409				X					\$ 45,000			
345-174	Caterpillar	416B	1996		4,223	A					X					
345-227	Caterpillar	953D	2012		9,533	A		X								
345-389	Case	MW24C	1984													
345-466	GMC	1,500.00	2.23		add 40	A		X								
Military	Akerman	Material Handler			7,361											
	Caterpillar	D7F						A			X					
Total Sanitation Fund																\$ - \$ 320,000 \$ 275,000 \$ - \$ 2,095,000
													\$ 1,751,000 \$ 965,800 \$ 665,800 \$ 1,200,800 \$ 17,702,060			

Notes:

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

B - Will be replaced by unit 234-005.

Glossary of Terms

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of when related cash is actually received or spent.

ADA - Americans with Disabilities Act – a federal mandate requiring the removal of physical barriers and the addition of improvements to ensure that all physically challenged individuals have equal access to government programs, services, and buildings.

Adopted Budget - Appropriation of funds by the City Commission at the beginning of each fiscal year.

Ad Valorem (Property) Tax - Tax levied on the assessed value of real and personal property.

Allocation - A sum of money set aside for a specific purpose.

Appropriation - A general term used to denote the amount authorized in the budget for expenditure by a department or division.

Assessed Valuation - Appraised value of property adjusted by a classification factor, to determine the basis for distributing the tax burden to property owners.

Authorized Positions - Employee positions, which are authorized in the adopted budget, to be filled during the year.

Balanced Budget - Management of the financial plan with the objective of ensuring that expenditures do not exceed revenues.

Bond - A certificate of debt issued by a government to finance a capital expenditure or other liabilities in which payment of the original investment plus interest is guaranteed by a specified future date.

Bond Rating - A system of appraising and rating the investment value of individual bond issues.

Budget - A financial plan for a specific period of time (fiscal year) incorporating an estimate of planned expenditures and financing sources.

Budget Amendment - A legal procedure utilized by the City staff and City Commission to revise a budget appropriation during the fiscal year.

Budget Calendar - The schedule of key dates which the City staff follows in the preparation, adoption, and administration of the budget.

Budget Control - The control or management of governmental units or enterprises in accordance with an approved budget for the purpose of keeping expenditures within limitations of available appropriations and revenues.

Budget Document - The official publication prepared by the City Manager which presents the proposed budget to the citizens and governing body. The budget document is also available on the City's website at www.cityofhendersonky.org

Budget Message - A general discussion of the proposed budget presented in writing as part of the budget document. The transmittal letter explains the current budget issues compared to the background of financial experiences in recent years and present recommendations made by the City Manager.

Budget Ordinance - The official enactment by the Mayor and City Commission legally authorizing City officials to obligate and expend resources.

Budgeted Positions - The number of positions scheduled for a department. However, the number of staff on board may vary from the budgeted position level because of employee terminations, delays in hiring, or other authorized changes in position or staff levels.

Capital Assets - Property and equipment with a unit value of \$5,000 or more (depending on asset classification) and an estimated useful life of five years or more.

Capital Budget - A financial plan of proposed capital expenditures and the means of financing them.

Capital Expenditures - A capital expenditure is a purchase of any item over a specified amount depending upon the type 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 \$6,000,000 for the Gas fund.

GAAP - Generally Accepted Accounting Principles – guidelines for financial accounting and reporting which set uniform minimum standards for accepted accounting practices. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

General Fund - The fund used to account for all financial activities of the City except those required to be accounted for in another fund.

General Obligation Bonds - Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from taxes but is backed by the full faith and credit of the City.

GIS - Abbreviation for Geographic Information System.

Governmental Funds - An accounting entity used to account for operations that rely mostly on current assets and current liabilities. Governmental funds include the General Fund, Special Revenue Funds, Capital Projects Fund, and the Debt Service Fund.

Governmental Service Charge - Expense for payment to another fund for services provided.

Grants - Contributions by another government or other organization to support a particular function.

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

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

HUD - Housing and Urban Development – a federally funded program that assists low-income families in attaining decent, safe, and sanitary housing.

Infrastructure - The physical assets or foundation of the City, including parks, sidewalks, culverts, bridges, drainage, and street system. This term is also frequently used to describe specifically the City's street and drainage system.

Interfund Transfer - Contributions and operating transfers to another fund of the City.

Intergovernmental Revenue – Revenue received from other governments or local agencies.

Internal Service Fund - An accounting entity used to account for operations that provide services to City departments at cost. Like enterprise funds, internal service funds belong to the “proprietary” group of funds. The City's health insurance operations are accounted for through the use of an internal service fund.

Licenses & Permits - Fees collected for the issuance of licenses and permits such as building permits.

KIA – Abbreviation for Kentucky Infrastructure Authority

KADD – Kentucky Area Development Districts. These are state agencies that help local officials and citizen unite to provide for the planned growth of their area and provide technical and management assistance to local communities on a broad range of topics.

Millage Rate - The rate at which real and personal property is taxed, with one mill equal to \$1 per \$1,000 of assessed taxable value.

Modified Accrual Basis - The basis of accounting under which revenues are recognized when they become both measurable (i.e. an amount can be determined) and available to finance expenditures of the current period. Available means collected in the current period or soon enough thereafter to be used to pay liabilities of the current period.

Non-Departmental - Expense items of a particular fund which do not relate directly to an operating department or program.

Operating Budget - The portion of the City budget pertaining to daily operations that provides basic services. The operating budget contains appropriations for such expenditures as salaries, fringe benefits, goods, and services.

Operating Expenditures - Expenditures for goods and services which primarily benefit the current period and are not defined as capital or personal services.

Other Financing Sources - Long-term debt proceeds, operating transfers, and proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

Pilot – Payment In Lieu Of Tax.

PEAK – Abbreviation for Public Energy Authority of Kentucky

PVA – Property Valuation Administrator

Penalties & Interest - Fees collected for delinquent payments.

Personal Property - Mobile property not attached to real estate, including tangible property (furniture, equipment, inventory, and vehicles) and intangible property (stocks and taxable bonds).

Personal Services - Expenses for salaries, wages, overtime, the City's contribution to FICA, workers compensation, health/life insurance, and employee retirement benefits.

Proprietary Funds - Accounting entities to account for operations similar to a private enterprise with a balance sheet that incorporates long-term debt obligations, assets and liabilities, and depreciation. Enterprise funds and internal service funds are “proprietary” funds.

Real Property - Immobile property such as land, natural resources above and below the ground, and buildings and fixed improvements to land.

Refunding Bond - A certificate of debt issued by a government, which is used to pay the principal and interest on existing debt.

Restricted Fund Balance - A designation used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriations.

Restitution - An act to make good or give an equivalent for any loss, damage, or injury.

Revenue - Funds that the City receives as income. It includes such items as taxes, license fees, service charges, fines, penalties, and grants.

Revenue Bond - Bonds whose principal and interest are payable from pledged revenue sources and are not legally backed by the full faith and credit of the City.

Special Revenue Fund - A governmental fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specific purpose such as the Public Works Fund, CDBG, Cemetery, etc.

Tax Exemption - Immunity from the obligation of paying taxes in whole or in part.

Vehicle Property Tax - Taxes levied on vehicles designed primarily for use upon public roads.