

City of Henderson

2024-2025 Adopted Budget



Adopted Version - 9/23/2024

Last updated 03/28/25

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INTRODUCTION



Message from City Manager

Jay Abercrombie, CPM

September 1, 2024

Honorable Mayor Buzz Fullen and members of the City Council,

In accordance with Texas Statutes and the City of Henderson City Charter, it is my honor and pleasure to present the budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025. The budget incorporates the same tax rate as the previous year and includes all capital investment initiatives and services established by the leadership of the Mayor and City Council. Our department heads and leadership personnel across all departments have used a strategic planning process to ensure the Council's visions and policy expectations are met or exceeded.

This year's budgeting process I would categorize as normal. We are still feeling the effects of the global health pandemic from 2020-2021. The past two years have also brought hardship to our City with the spring storms with wind and hail damage that has affected our city facilities as well as many homes and businesses across the City of Henderson. Last year's budget was thrashed with unforeseen expenses due to costly repairs from this storm damage. Our City has not been sheltered from these but has proven to be resilient by the servant leadership of our Council. Our staff has shown endless pride and an unblemished desire to keep the City of Henderson on target. During challenging times like this, it is important to remember the City's primary purpose, to deliver essential services, remains unchanged. Because of the Council's visions and actions over the past four years, our city's future of sustainability is bright. The City of Henderson continues to be strong and with the Comprehensive Plan on the horizon, our vision for the future will be more clear than ever before.

Within the Council's vision and direction, the FY 24-25 Budget continues the conservative approach to spending while investing into the future with forecasted and planned expenditures of an inflated reserve balance. Some components to note are:

- Strategically prioritizing the tasks within the Henderson 2050 Vision and Comprehensive Plan.
- Lower property tax rate than the previous year.
- Continued planning focused on the previous year's smart investment through property acquisition with a desired vision of land use on the west side of the City.
- Continued growth and support of new positions and equipment for our Parks Department to continue the desired maintenance of our beautiful parks and landscaping of our facilities. These have previously been done privately through contracts or by the Keep Henderson Beautiful organization and volunteers.
- Continued support of our public school system by continuing our School Resource Officers (SRO) program with the Henderson Independent School District to provide Public Safety services within the school. This has become extremely important in the wake of school shootings.
- Continued replacement of the decommissioned equipment funded through the Equipment Replacement Fund.
- Completing an auction of surplus items.
- Continued funding for leadership training across all departments.
- Prioritize opportunities for sports and recreation, with our youth leagues being prioritized while looking for sports tourism possibilities,
- Support of Henderson Economic Development Corporation in the new East Texas Regional Business Park and other economic development opportunities along Loop 571. These would include commercial and residential development.
- Use workflow management systems more cohesively through the use of GIS and data collected by utility and maintenance crews.

Closing Comments

Technology continues to evolve and change the way local government works in daily routines. The City of Henderson is striving to embrace technology where needed to get the best from every tax dollar collected from our citizens, business owners and visitors. We continue to invest in training and staff alignment to better support all areas of government.

We continue to work together to take advantage of our geographical location as it comes to economic development, quality of life, and excellent delivery of public services and safety. Working together with the stakeholders, business leaders, civic clubs, school district and the Chamber of Commerce, the Comprehensive Plan (Henderson 2050) will be used as a long-term guide to help govern policy direction and engineered land use preference. Decisions made in this FY 24-25 budget will last in our community forever.

I would also like to take time to show my appreciation to our Department Directors, Managers and Coordinators. Without their help, this budget process would be nearly impossible for the administrative and finance team. The Departments within the City of Henderson truly care about each other and communicate well. Sometimes the need of one department is pushed to a future budget due to a larger need in another department. These activities are done willingly and as a team. This isn't the same everywhere, so I appreciate the dedication to the entire process.

In Service,

Jay Abercrombie, CPM
City Manager

2023-2024 DISTINGUISHED BUDGET BOOK AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Henderson
Texas**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morill
Executive Director

History of City



Henderson is the city and county seat of Rusk County, in Northeast Texas. Its' population was 13,712 at the 2010 census. Henderson is named for James Pinckney Henderson, the first governor of Texas.

The City has functioned as a major crossroads in Northeast Texas over the last two centuries. Several major highways pass through the business district of the town, including U.S. Route 259, Texas State Highway 64, U.S. Route 79, Texas State Highway 43, Texas State Highway 42 and Texas State Highway 64.

Henderson has a vibrant downtown historic district, along with many buildings dating to before the American Civil War. The City has 19 historical markers, including homes dating from the 1880s, churches, and colleges. Downtown Henderson is one of the most dramatic and charming downtowns in the East Texas area. Colorful, canvas awnings highlight the ornate buildings that house Henderson's downtown merchants and offer shade to downtown shoppers visiting the various antiques stores, clothing stores, and restaurants lining the main streets. An annual event in the city of Henderson includes the Heritage Syrup Festival in November, celebrating the East Texas tradition of syrup making.

The City of Henderson was established by European Americans before the State of Texas was founded. It was developed on land donated by W.B. Ochiltree and James Smith; and became the county seat of Rusk County when an act of legislature created Rusk County on January 16, 1843.

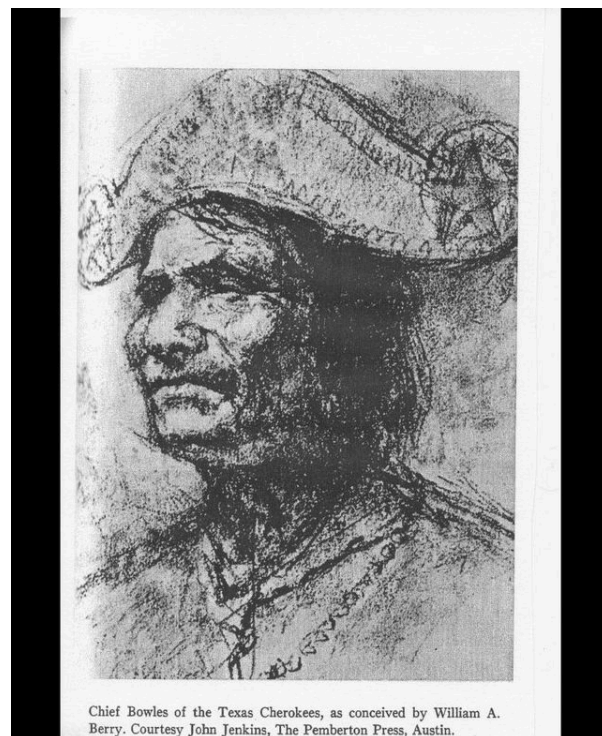
Long before written records, land upon which Henderson arose were ancestral grounds for Caddo, Shawnee, Kickapoo and Delaware tribespeople. Displaced after the founding of the Texas Republic, their property was later parceled into homesteads for exiled Cherokee families.

Gradually Mount Tabor Community arose in the 1840s, established by ancestors of the Thompson-Martin, Bean, Harnage, McCoy, Jones, and Berryhill families; whose descendants remain in the Henderson area to this day. During the Civil War, the community grew substantially, as additional Cherokees fled to Rusk County avoiding bloodshed that engulfed the United States and Indian Territory.

In 1866, a law passed which gave Cherokees exiled to Texas the right of return to Oklahoma. As a result, more than 80 percent of the population of Mount Tabor left between 1866 and 1895.

From 1902 to 1927, Chief John Bean took over leadership of Mount Tabor, holding the community together during hard economic times. Even more difficult times followed his death, as the Great Depression strangled his remaining people. Ironically, the booming wealth of Henderson's oil discovery in the 1930s pulled many community members out of despair, but shattered the community's traditional culture.

In 2015, the final remnants of Mount Tabor began to petition for official recognition. Senate Concurrent Resolution No. 25, which officially recognized the Mount Tabor Indian Community, was passed unanimously in both houses of the Texas legislature and signed into law by Governor Abbott on May 10, 2017.





Columbus Marion ("Dad") Joiner, promoter and self-taught oilman and wildcatter, shakes hands with geologist "Doc" Lloyd just after discovering the huge "Daisy Bradford" oilfield in East Texas on October 3, 1930. H.L. Hunt, smoking a cigar, rescued Joiner from financial difficulties and in the process acquired his immensely valuable leases.

Joiner went to formal school for a total of seven weeks, but had been tutored at home. He was taught to read using only the Bible, and learned to write by copying text out of the Book of Genesis. In 1930 Joiner, along with A.D. "Doc" Lloyd, discovered the largest oil field in the world up to that time, the East Texas oil field, in Rusk County, Texas.

Lloyd invited Joiner to drill for oil in East Texas in 1927. Joiner mailed out a prospectus written by Lloyd to seek financing for his wildcatting. After collecting enough financial backing to begin, Joiner began drilling in Rusk County. Dad Joiner and his crew drilled for three years beginning in 1927 with rusted, third-hand equipment. At one point, a geologist from Texaco came by and joked, "I'll drink every barrel of oil you get out of that hole." Despite the opposition, Joiner was convinced of the possibility of oil deposits in Rusk County.

Beginning in 1930 Joiner began to drill eight miles west of Henderson, Texas on the farm of Daisy Bradford. Using a flimsy pine rig and battered tools, his first two wells were unsuccessful. Eventually, at eight o'clock in the evening on October 3, 1930, the oil well Daisy Bradford Number 3 struck oil. It was a gusher, and it sent the area into frenzy.

Population Overview



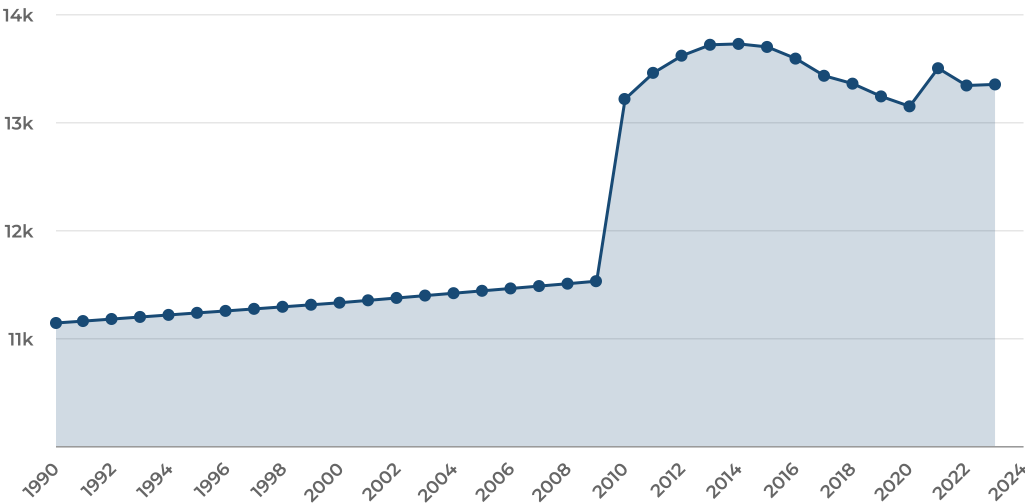
TOTAL POPULATION

13,348

▲ .07%
vs. 2022

GROWTH RANK

658 out of 1222
Municipalities in Texas



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



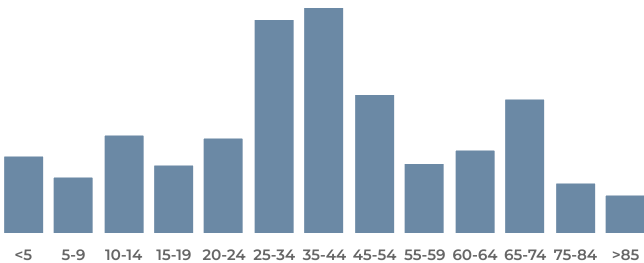
DAYTIME POPULATION

16,299

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

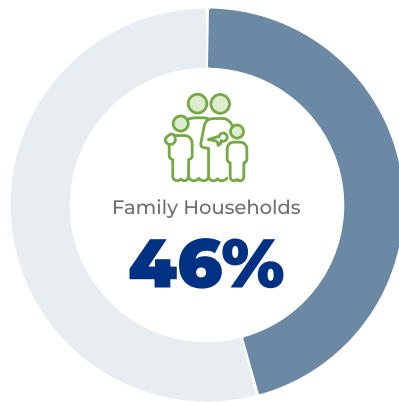
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

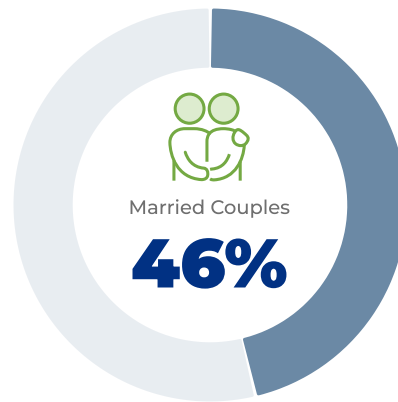
4,189

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ **7%**

lower than state average



▼ **8%**

lower than state average



▲ **21%**

higher than state average



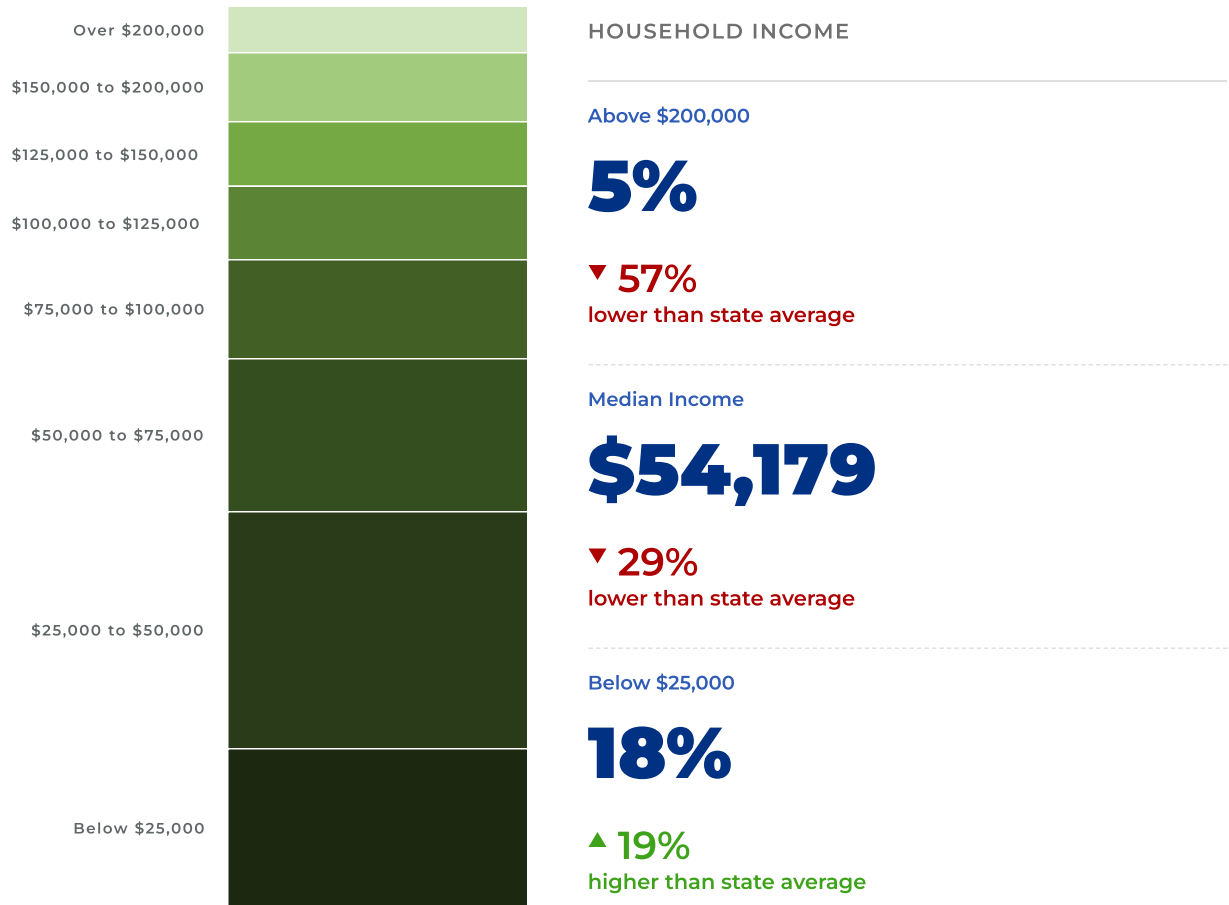
▼ **6%**

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



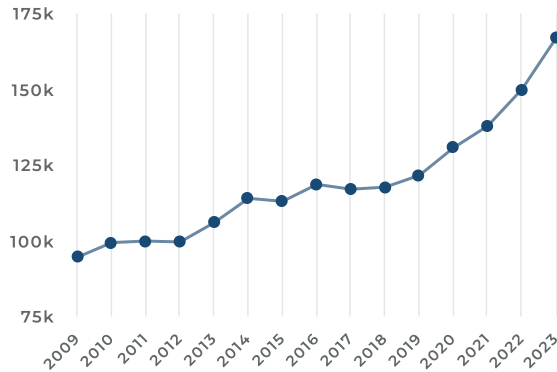
** Data Source: American Community Survey 5-year estimates*

Housing Overview



2023 MEDIAN HOME VALUE

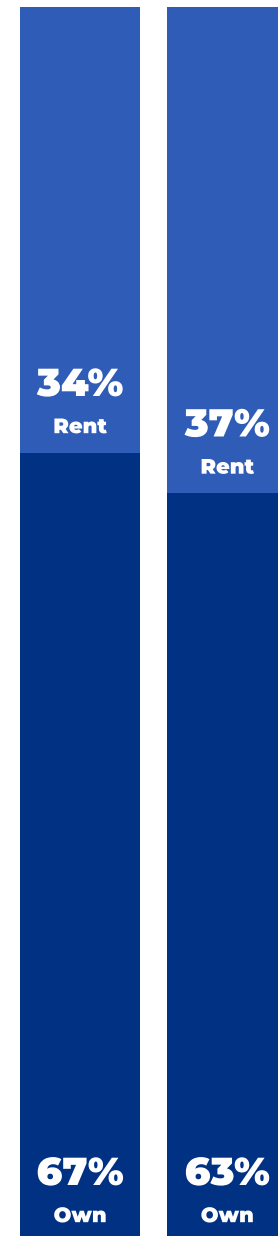
\$166,900



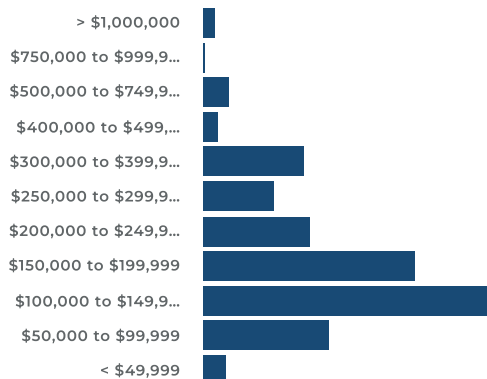
* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Henderson State Avg.



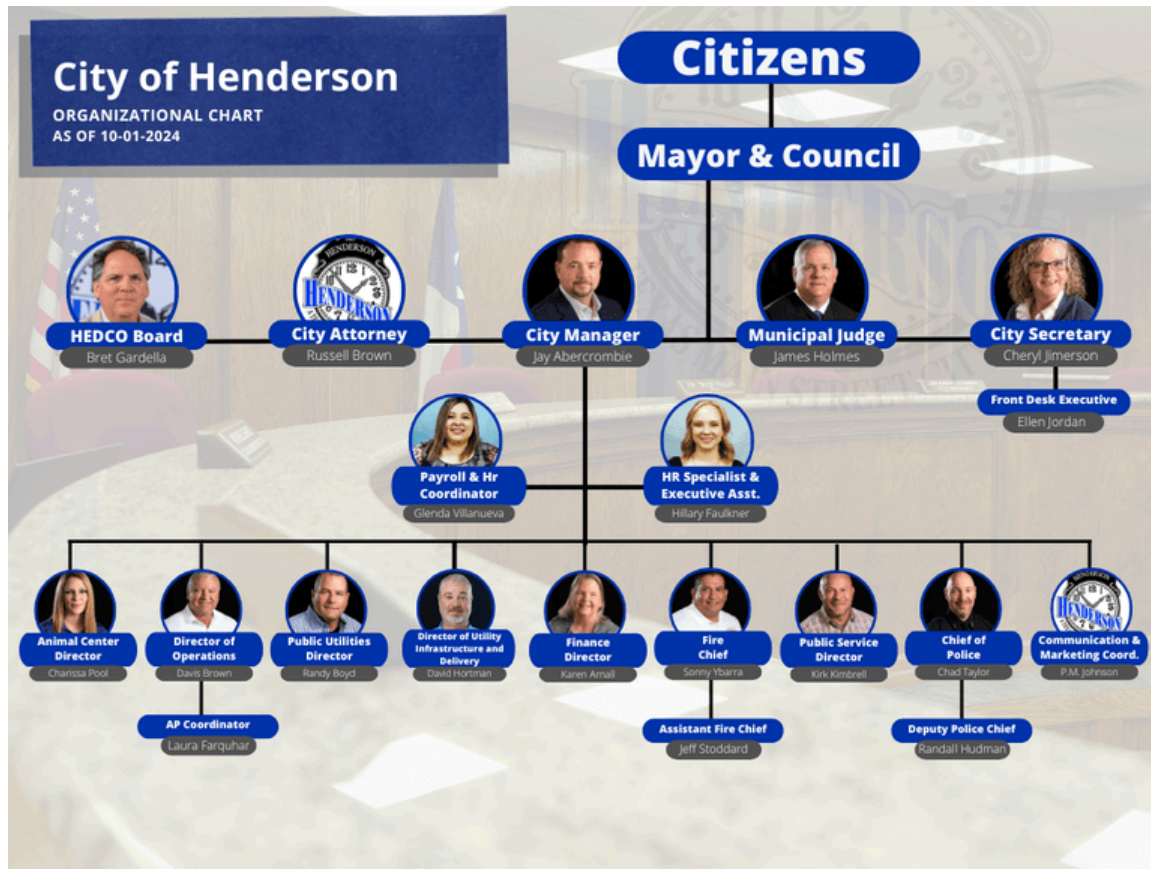
HOME VALUE DISTRIBUTION



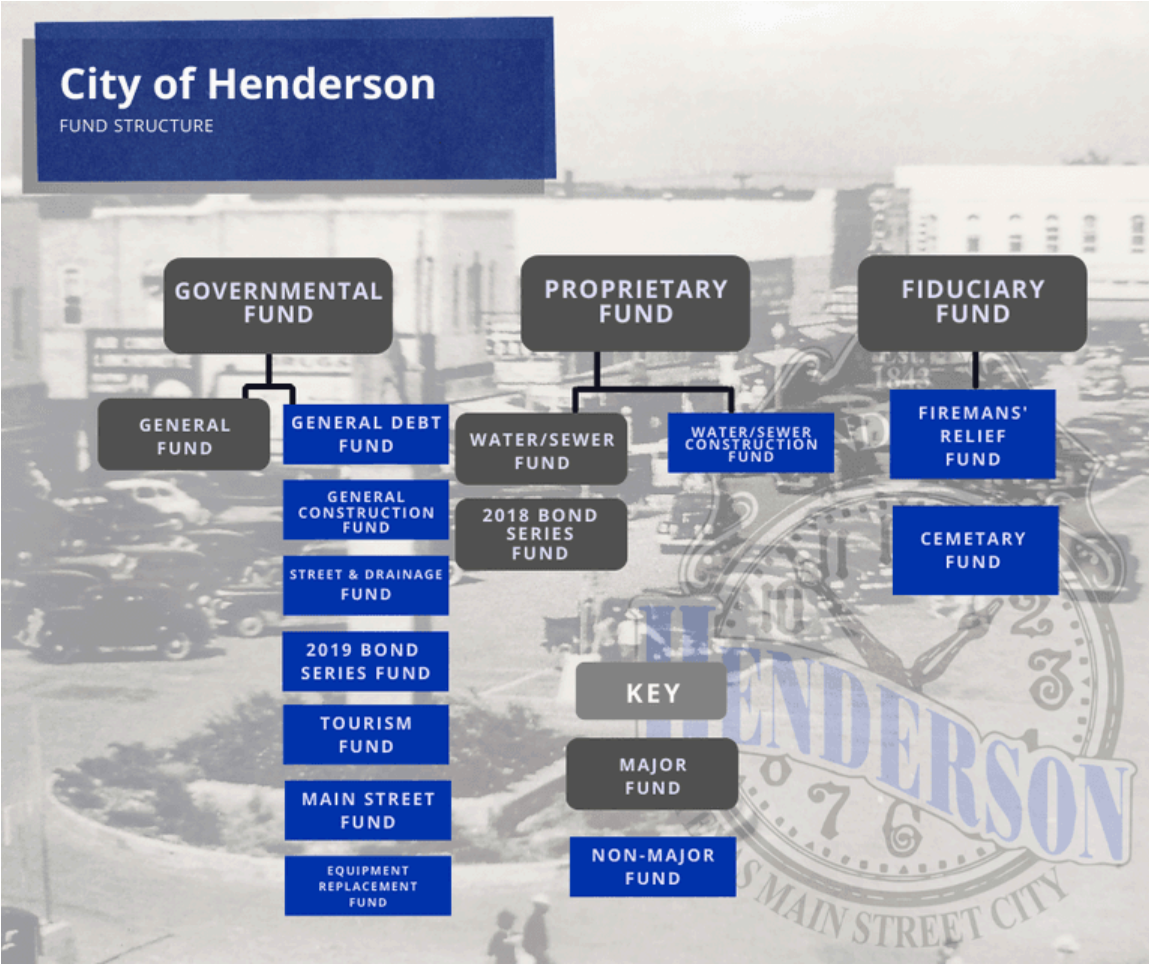
* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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Organization Chart



Fund Structure



Basis of Budgeting

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

The accrual basis of accounting is utilized by the proprietary fund and the nonexpendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Budget Timeline



Aug 5, 2024

Submission of the tax calculation worksheets with the no new revenue and voter approval rates to the City (or soon thereafter)

The City will post the notice of tax rate on the website

Aug 6, 2024

Council meets to discuss tax rate and take a record vote

During the workshop the City Manager discusses the proposed budget and council has the opportunity to ask questions and provide input. The directors and managers are present at the workshop as well. If any changes are needed to the proposed budget the Finance Director will update the proposed budget.

Aug 20, 2024

First Public Hearing on Proposed Budget 6:00 P.M. Public Hearing on Tax Rate

This is the final meeting for council to request changes to the proposed budget. The City Manager approves any changes and the Finance Director updates the proposed budget. The updated proposed budget is made available on the City's website.

Aug 27, 2024

Second draft of the Proposed Budget distributed to Council

If any changes were requested and approved by the City Manager after the meeting, the Finance Director will update the proposed budget and print copies as needed. The updated proposed budget is made available on the City's website.

Sep 3, 2024

Second Public Hearing on Proposed Budget 6:00 P.M.

Second Public Hearing on Tax Rate (Rate can be adopted after public hearing)

First Reading of Budget Ordinance adopting proposed budget

First Reading of Tax Rate Ordinance adopting proposed tax rate

Sep 10, 2024

Second and Final Reading of Budget Ordinance 6:00 P.M.

Second and Final Reading of Tax Rate Ordinance

Hold record vote approving tax rate

The proposed budget is now the adopted budget. The budget goes into effect 10/1/24. The budget can be amended when sufficient funds are not available in a department to transfer between expense accounts to cover the shortage. The Finance Director prepares the budget amendments and presents to the City Manager and Council for approval.

Financial Policies

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for by a separate set of self-balancing accounts comprised of assets, liabilities, fund equity, revenue, and expenditures. **Funds** are classified into three categories: **Governmental Funds, Proprietary Funds, and Fiduciary Funds**. The following funds and fund types are used by the City:

Governmental Funds are accounted for on a spending measurement focus. Only current assets and current liabilities are generally included on their balance sheet. Their operating statements present sources (revenues and other financing sources) and uses (expenditures and other financing uses) of “available spendable resources” during a period. These categories include:

GENERAL FUND is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS are used to account for the proceeds of special revenue sources (other than assessments or major capital projects) that are legally restricted to expenditures for specific purposes.

DEBT SERVICE FUNDS are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

CAPITAL PROJECT FUNDS are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

PROPRIETARY FUNDS are used to account for on-going organizations and activities which are similar to those often found in the private sector. All assets and all liabilities (whether current or non-current) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is not segregated into contributed capital and retained earnings components. Proprietary fund measurements focus upon determination of net income, financial position, and changes in financial position.

ENTERPRISE FUNDS are used to account for operations (a) that are financed and operated in a manner similar to private enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on the continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds are trust funds used to account for assets held by the City in a trustee capacity and agency funds used to account for assets held by the City as an agent for individuals, private organizations, other governments and/or other funds. This category includes:

PENSION TRUST FUND is used to account for retirement benefits for volunteer firemen.

CEMETERY TRUST FUND is used to account for donations that are received and are restricted to providing maintenance and improvements to the Graham-Hall Cemetery, old City Cemetery and Lakewood Cemetery.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

The accrual basis of accounting is utilized by the proprietary fund and the nonexpendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

BUDGETARY POLICY

Expenditures shall be legal only on the basis of appropriations in the budget and on the authority of warrants issued by the authority of the City Council. For good reasons shown, the City Council may pass resolutions transferring appropriations made from one department to another department, but in no event shall the total appropriation made for all departments of the City exceed the reasonable and anticipated revenues of the city in excess of fixed charges for that year.

Formal budgetary integration is employed as a management control device during the year for the General Fund, Debt Service Fund, and Special Revenue Funds, as well as for the Enterprise Fund. Annual operating budgets are adopted each fiscal year through passage of an annual Budget Ordinance and amended as required. Unused appropriations for all funds lapse at the end of the year.

INVESTMENT POLICY

Funds received by the City are deposited on the same day they are received. The "Public Funds Investment Act" requires that all cities in Texas shall develop and its respective governing body shall adopt a written investment policy that emphasizes safety, liquidity and yield. The policy authorizes the City to invest in certificates of deposits and other available bank investments provided that approved securities are pledged to secure those funds on deposit in an amount equal to the amount of those funds. In addition, the City can invest in direct debt securities of the United States unless such an investment is expressly prohibited by law.

FRAUD POLICY

The City has a zero-tolerance policy regarding fraud and will not tolerate any level of fraud or corruption under any circumstances. City staff shall conduct themselves with integrity and demonstrate awareness of the importance of ethical practices in their day-to-day work. The City expects all people and organizations associated with it to be honest and fair in their dealings with the City, its members and partners.

The detection and prevention of fraud is a city-wide responsibility. Each employee will receive a copy of the fraud policy upon being hired. Every employee is encouraged to report any suspicious activity to the City Manager or Human Resources. Periodic training will occur to assist all employees in identifying examples of fraud.

Examples of fraud include the following: stealing cash or forging checks, inaccurate or misleading time sheets, taking or misusing City property, non-permitted use of City vehicles, computers, or telephone outside of professional duties without authorization, and forgery or alteration of documents.

All reported instances of fraud will be investigated according to applicable laws and in accordance with the City's comprehensive fraud policy.

PURCHASING PROCEDURES

PURPOSE: An orderly procedure for purchasing allows for supervisors to organize their work and be assured that the materials are available on the date that they are needed. It provides for price comparisons to get the best possible price. It ensures control of the product and the quality is the same as that received and the price is the same as quoted. Each Director can appoint an employee from each department or shift to be the purchasing agent. The director, the assistant, and the appointed employee will be the only persons authorized to make purchases.

REQUISITION PROCEDURES:

- A. The purchasing process begins with a requisition. Each department has a designated employee entering requisitions. All requisitions are entered on the computer. The requisitions contain the vendor, budget line item and a good estimate of cost. The financial software will give a message if a line item is over budget.
- B. Each department head is responsible for approving their requisitions.
- C. The finance director approves all requisitions after the department head.
- D. The city manager approves all requisitions after the finance director.

PURCHASE ORDER PROCEDURES:

- A. After the requisition is approved, a purchase order will be generated through the financial software by the AP coordinator.
- B. Invoices are approved and signed by the department head, then sent to the AP coordinator.
- C. The AP coordinator will match the invoices to the purchase orders and verify the account number, amount, date, etc.
- D. The AP coordinator processes the invoices for payment by creating a packet in the financial software called a check detail. The check packet must be approved by the finance director or the city manager before checks can be printed.

E. After checks are printed, the AP coordinator generates a positive pay report and sends it to the bank to help prevent check fraud.

REQUISITION PROCEDURE FOR LARGE AMOUNTS:

\$6,000 - \$50,000 requires the requisition and purchase order procedure process along with at least three written quotes for review and City Manager approval.

SEALED BID PROCEDURES:

\$50,000 or more requires a sealed bid through the following process:

1. Plans and specifications are developed by the department head.
2. Upon the City Manager's approval, the item will be placed on the City Council agenda for consideration. The City Council reviews the bid documents, approves them, and authorizes the City Secretary to advertise for bids.
3. The City Secretary prepares the bid document and advertises it in publications applicable to the equipment or project.
4. The City Secretary will open the bids at the designated time and place, and make the bid amounts a matter of public record. An announcement will be made as to when the city Council is scheduled to consider action on the bid.
5. After the bid opening, the City Secretary will review the bids received for accuracy, compliance with specifications and cost, and the department head will prepare a recommendation for the City Council.
6. City Council will receive a summary of the bids and the department head's recommendation, and then decide.
7. Following official approval of the purchase, a purchase order will be prepared and purchasing procedures will apply as outlined.

BUDGET OVERVIEW

City of Henderson Fiscal Year 2024-2025 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$333,686, which is a 7.10% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$74,980.

The members of the governing body voted on the budget as follows:

FOR: Council Member Stephen Strong
Council Member Reginald Weatherton
Council Member Henry Pace
Council Member Melissa Morton
Council Member Gina Juarez

AGAINST: None

PRESENT (and not voting): None

ABSENT: None

Property Tax Rate Comparison

	2023-2024	2024-2025
Property Tax Rate	5417	541799
No New Revenue Rate	4838	516342
NNR Maintenance & Operations Tax Rate	4066	402179
Voter Approval Rate	5417	563051
Debt Rate	1209	106777

Total debt obligation for the City of Henderson secured by property taxes is \$937,355.

Property Tax Ordinance

ORDINANCE NO. 2024-09-01

AN ORDINANCE LEVYING AN AD VALOREM TAX OF FIFTY-FOUR AND SEVENTEEN, ONE HUNDRED CENTS (\$. 5417) PER \$100.00 VALUATION ON ALL REAL AND PERSONAL PROPERTY WITHIN THE CITY LIMITS OF THE CITY OF HENDERSON, TEXAS, AS OF JANUARY 1, 2024, IN CONFORMITY WITH THE LAWS OF THE STATE OF TEXAS AND THE CHARTER PROVISIONS AND ORDINANCES OF SAID CITY; AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HERewith.

THIS RATE WILL PROVIDE MORE REVENUE FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HENDERSON, TEXAS;

SECTION I

IN CONFORMANCE WITH the laws of the State of Texas, the City Charter and City Ordinances, there shall be and is hereby levied and shall be assessed and collected for the year 2024 and beginning January 1, 2024 upon all taxable property, both real and personal, within the City of Henderson, Texas, made taxable by law, an ad valorem tax of Fifty-Four and seventeen, One Hundreds Cents (\$.5417) per \$100.00 valuation on each assessment to be based upon one hundred percent (100%) of its appraised value (unless otherwise exempted by the Constitution of the State of Texas), which said taxes when collected shall be apportioned among the funds and departments of the City of Henderson, Texas, for the purposes set forth as follows, to-wit:

2011	Bond	Series	1.93% or	\$.010475
2012	Bond	Series	3.54% or	\$.019156
2019	Bond	Series	7.43% or	\$.040244
2023	Tax	Note	6.81%	\$.036902
General Fund			80.29% or	<u>\$.435022</u>
Total Ad Valorem Taxes			100.00%	\$.541799
Effective Rate				\$.516342

Breakdown of the \$.5417 Ad Valorem Tax

Maintenance and Operating	\$.435022
Interest and Sinking	\$.106777

SECTION II

The Tax Assessor and Collector for the City of Henderson, Texas, is hereby directed to assess, extend, and enter upon the tax rolls of the City of Henderson, Texas, for the current year the amounts and rates herein levied, and to keep a correct account of same; and when so collected, the same shall be deposited in the City Depository to be distributed in accordance with this Ordinance.

Property Tax Ordinance Cont'd

SECTION III

That the months of October, November, December, 2024 and January, 2025 be and said months are herein in all things designated and declared as the months in which said ad valorem taxes shall be due and payable; and if said current year taxes shall not be paid before the first day of February, 2025 then and after that date, said taxes shall be declared to be delinquent and shall accrue a penalty of six percent (6%) for the first month plus one percent (1%) per month or portion of a month thereafter, up to July 1, 2025, for a total maximum penalty of twenty percent (20%). In addition to penalties, a delinquent tax shall accrue interest at a rate of one percent (1%) for each delinquent month or portion thereof. In accordance with State law, the Tax Assessor and Collector cannot waive or postpone this penalty and interest rates.

SECTION IV

That Section 33.07 of the Texas Property Tax Code provides as follows:

(a.) A taxing unit or appraisal district may provide, in the manner required by law for official action by the body, that taxes that remain delinquent on July 1 of the year in which they become delinquent incur an additional penalty to defray costs of collection, if the unit or district or another unit that collects taxes for the unit has contracted with an attorney pursuant to Section 6.30 of this code. The amount of the penalty may not exceed twenty percent (20%) of the amount of taxes, penalty, and interest due.

SECTION V

That the City Council of the City of Henderson, desires to impose an additional penalty on delinquent taxes to defray cost of collection in an amount equal to twenty percent (20%) of the amount of taxes, penalty, and interest due.

NOW, THEREFORE, the City Council of the CITY OF HENDERSON, TEXAS, hereby imposes an additional penalty on all taxes remaining delinquent on July 1, 2025 and thereafter, on all taxes remaining delinquent on July 1 of the year in which they become delinquent, the amount of the penalty being twenty percent (20%) of the total amount of taxes, penalty, and interest due on the date such taxes, penalty, and interest are actually paid.

SECTION VI

All ordinances or parts of ordinances in conflict herewith are expressly repealed.

Considered this first reading on this 3 day of September 2024.

PASSED AND APPROVED this second reading, on this 10 day of September 2024.


Henry Pace, Mayor Protem

ATTEST

Cheryl Jirherson, City Secretary

Budget Ordinance

ORDINANCE NO. 2024-09-02

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF HENDERSON FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; APPROPRIATING MONEY TO A SINKING FUND TO PAY INTEREST AND PRINCIPAL ON THE CITY'S INDEBTEDNESS; AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF HENDERSON FOR THE 2024-2025 FISCAL YEAR.

Whereas, the Budget, appended here as Exhibit A, for the fiscal year beginning October 1, 2024, and ending September 30, 2025, was duly presented to the City Council by the City Manager and a public hearing was ordered by the City Council and a public notice of said hearing was caused to be given by the City Council and said notice was published on the city website and in the Henderson News and said public hearing was held according to said notice; now therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HENDERSON:

SECTION 1. That the appropriations for the fiscal year beginning October 1, 2024, and ending September 30, 2025, for the support of the general government of the City of Henderson, Texas, be fixed and determined for said terms in accordance with the expenditures shown in the City's Fiscal Year 2024-2025 Budget, a copy of which is appended hereto as Exhibit A;

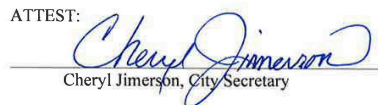
SECTION 2. That the Budget, as shown in words and figures in Exhibit A, is hereby approved in all respects and adopted as the City's Budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025.

SECTION 3. That there is hereby appropriated the amount shown in said Budget necessary to provide for a sinking fund for the payment of the principal and interest and the retirement of the bonded debt requirements of Fiscal 2024-2025 of the City of Henderson.

CONSIDERED this 3rd day of September 2024.

PASSED AND APPROVED this 10th day of September 2024.


Henry Pace, Mayor Protem

ATTEST:

Cheryl Jimerson, City Secretary

Budget Summary

CITY OF HENDERSON 2024-2025 BUDGET SUMMARY				
OPERATING BUDGETS:				
	GENERAL FUND	\$ 18,732,562		
	WATER & SEWER FUND	\$ 7,549,000		
	TOURISM FUND	\$ 483,019		
	MAIN STREET FUND	\$ 22,825		
	GENERAL FUND DEBT	\$ 938,605		
	FIREMEN'S RELIEF & RETIREMENT	\$ 2,005		
	TOTAL OPERATING BUDGET		\$ 27,728,016	
CAPITAL IMPROVEMENT BUDGETS:				
	STREET & DRAINAGE FUND	\$ 280,000		
	EQUIPMENT REPLACEMENT	\$ 181,892		
	GENERAL CONSTRUCTION FUND	\$ 371,083		
	2018 BOND SERIES-WATER/SEWER	\$ 10,000		
	WATER & SEWER CONSTRUCTION	\$ 735,070		
	TOTAL CAPITAL IMPROVEMENTS		\$ 1,578,045	
TOTAL BUDGET FOR 2024-2025			\$ 29,306,061	

**TAXES:
SALES TAX REVENUES**

5310 CITY SALES TAX \$4,882,500

Description:

The City has adopted the Municipal Sales and Use Tax Act, VATCS, Tax Code, Chapter 31, which grants the city the power to impose and levy a 1% Local sales and Use Tax within the City. Collections and enforcements are effected through the offices of the Comptroller of Public Accounts, State of Texas, who remits the proceeds of tax, after deduction of a 2% service fee to the City monthly. In 1992, the voters of the City approved the imposition of an additional sales and use tax of one-half of one percent (1/2% of 1%) for economic development and an additional one-half one percent (1/2 of 1%) for property tax reduction. The sales tax for economic development is collected solely for the benefit of Henderson Economic Development Corporation ("HEDCO"), and may be pledged to secure payment of sales tax revenue bonds issued by the Corporation.

Assumption:

Based upon estimated collections from 2023-2024.

5311 HEDCO SALES TAX \$ 2,441,250

Description:

1/2% sales tax received by the City is paid to the Henderson Economic Development Company to be used for economic development.

Assumption:

Based upon estimated collections from 2023-2024.

5312 SALES TAX FOR REDUCTION OF AD VALOREM TAX \$ 2,441,250

Description:

1/2% sales tax to be used to reduce property taxes.

Assumption:

Based upon estimated collections from 2023-2024.

PROPERTY TAXES

5350 CURRENT TAXES \$4,037,000

Description:

Current taxes refer to property taxes, which are due during the period Oct. 1, to June 30, as opposed to taxes due last year. Property taxes are assessed on property or real estate, buildings, and for businesses on their equipment and inventory. The City, however, exempts some of the value on residential property. All homeowners are eligible for a 20% homeowner's exemption. Homeowners over the age of 65 receive an additional homestead exemption in the amount of \$6000.00 and in 2004 a tax ceiling was adopted. Also, disabled veterans receive exemptions based upon the degree of their disability. Property valuations are established by the Rusk County Appraisal District and given to the City Council by which the tax rate is set. Taxes are due on October 1st of each year and become delinquent or past due on February 1st.

Assumption:

The net taxable property value for 2024 is \$858,989,396. The tax rate of .5417 per \$100 will be assessed. The anticipated collection rate is 97%, which will help fund the M & O expenses for 2024-2025. The General Fund Debt Payment for 2024-2025 is \$937,355.

5364 GARBAGE & TRASH \$2,300,000

Description:

The City of Henderson contracts the residential and commercial sanitation service to Republic Services.

Assumption:

Based upon number of residential customers and contracts with commercial customers.

WATER & SEWER REVENUE DETAILS

CHARGES FOR SERVICES

5360 WATER CHARGES \$4,466,000

Description:

Sale of metered treated water through the Production Division. Meters are read and billed on a monthly basis. The City is divided in half for billing purposes, with Cycle 1 billed on the 17th of each month and Cycle 2 on the last day of the month.

Assumption:

Revenue based on the history of normal water usage.

5365 SEWER CHARGE \$2,904,000

Description:

Charge for the collection and treatment of wastewater. Charges are based upon water consumption.

Assumption:

Based upon history of usage.

Strategic Plan

- Create a Safe and Thriving City
- Support Economic Development Efforts
- Focus on all Livability Aspects within the City of Henderson
- Find solutions to the residential Housing Opportunity
- Support Broadband Initiatives within the City
- Continue the productive and trusting relationship with Henderson ISD
- Improve Infrastructure of Water, Sewer and Streets
- Start a plan for a more Walkable Community
- Focus on outstanding Customer Service to our community members
- Continuing Transparency in Local Government
- Complete the Comprehensive Plan - Henderson 2050

Henderson 2050 Comprehensive Plan

The City of Henderson has adopted a Comprehensive Plan for the first time in the City's history. Henderson 2050 encompasses all things including new Vision and Mission Statements. The process took approximately 20 months to complete. Opportunity was given numerous times and ways to allow public input and discussion. Several community events allowed organizers to have face-to-face interaction with residents about their priorities. An online survey was available for interested parties to give opinions and feedback that helped shape the plan.

A feasibility and market study was also completed covering our parks and sports and recreational facilities. This plan will serve as a guide into the year 2050 when it comes to land use and livability features for our community.

The Henderson 2050 Comprehensive Plan acts as the City's guidebook for the location, intensity, and character of future development, and provides additional policy guidance on various elements within the City, including land uses, transportation, infrastructure, facilities, and more.

New Vision Statement:

By 2050 Henderson will be a family-oriented, vibrant, diverse, and welcoming community that strives to:

- Embrace its unique traditions and culture
- Focus on the future through attracting strategic economic growth opportunities
- Invest in the success of all families
- Serve as a regional destination for East Texas
- Preserve its hometown spirit

This Vision Statement details the desires of the Henderson community in terms of its social, economic, and physical conditions. It is an aspirational statement; carefully crafted to relay an inspiring image of the future that the Community seeks to achieve.

The Henderson Economic Development Corporation has a 300 acre Business Park underway with infrastructure being constructed presently. This Business Park will bring much needed commercial opportunities to Henderson that wouldn't match our Industrial Park. The Park will have large tracks of land for general commercial use.





Syrup Festival Event

Forward Thinking

Priorities & Planning

Local government has to stay very fluid due to changes and be able to adapt to the ever-changing environment. However, planning for the future is imperative to success. Some issues on the horizon that we continue to discuss and plan for include:

- Implementation of the Comprehensive Plan (Henderson 2050)
- Competitive salaries and benefits
- Rising Health Insurance cost
- Staying up to date with equipment for public services and public safety.
- Training supervisors on leadership
- Continue searching for the best technology to streamline public processes
- Recruiting and maintaining new businesses and employers
- Increase interest in residential home building and development



Short Term Implementation of Henderson 2050

The Comprehensive Plan has many layers related to land use, economic planning, infrastructure and services. Most of the priorities are categorized as short term, midterm, or long term. In FY 2023-2024, some of the short term goals we will focus on include:

Strategic Annexation - Collaborate with City leadership, property owners, and developers to create a detailed annexation strategy for the Loop 571 corridor. Focus annexation efforts in the north first, surrounding the Northern Gateway District and Loop 571 Linear Business District.

Proactive Rezoning - Rezone portions of the corridor that are currently in the City limits (i.e., the intersection of Loop 571 at SH 64) to align with the Future Land Use Plan

Thoroughfare Plan - Adopt the Master Thoroughfare Plan and Roadway Cross Sections presented in this plan.

Bi-Annual Town Hall - Host a bi-annual "Town Hall" event, either in person or virtually. The purpose of this meeting would be to promote transparency with city leadership and the community. Provide residents with updates on city processes and upcoming events.

Safety - Partner with TxDOT to study and implement solutions to safety issues associated with the TxDOT intersections highlighted within this plan.

Context Sensitive Streets - Conduct further study of Downtown streets and develop appropriate cross sections for the multiple street types necessary to balance vehicular and pedestrian needs within Downtown rights-of-way.

Trail Master Plan - Conduct a Trail Master Plan to identify specific alignments and trail amenities for the future trail network in Henderson.

Henderson Youth Coalition - Partner with the Henderson ISD to create a Henderson Youth Coalition that promotes leaderships in high school students. Meet quarterly with this group with City leadership and teach them leadership skills and how to get involved in city decision-making.

Gateway and District Branding - Conduct further study to identify which areas see the most traffic and would benefit most from new Gateway and District Branding features. Construct gateway signs in these locations first



Personnel Changes

Position Comments:

FY 2024-2025:

- In FY 2024-2025, the Utilities Director position was moved to the Water Production Division.
- In FY 2024-2025, the Director of Utility Infrastructure and Delivery was created in Water and Sewer Line Maintenance.

Full Time Equivalency Schedule						
Department	Fund	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Administration	General Fund	12	12	13	14	14
Animal Center	General Fund	8	8	10	10	10
Community Development	General Fund	5	5	5	5	5
Court	General Fund	4	4	4	3	3
Finance	General Fund	2	2	2	2	2
Fire	General Fund	21	22	23	23	23
Police	General Fund	46	48	48	45	45
Public Services	General Fund	13	13	13	13	13
Parks	General Fund		8	8	7	7
Total General Fund		119	122	126	122	122
Public Utilities (Water & Sewer)	Water & Sewer Fund					
Water & Sewer Line Maintenance	Water & Sewer Fund	17	16	16	16	16
	Water & Sewer Fund	5	5	5	5	5
Water Office	Water & Sewer Fund	3	3	3	3	3
Water Production	Water & Sewer Fund	5	5	5	5	6
Total Water & Sewer Fund		29	29	29	29	30
Tourism	Tourism Fund	1	2	1	1	1
Civic Center	Tourism Fund	1	1	1	1	1
Total Tourism Fund		2	3	2	2	2
GRAND TOTAL ALL FUNDS		150	154	156	153	154

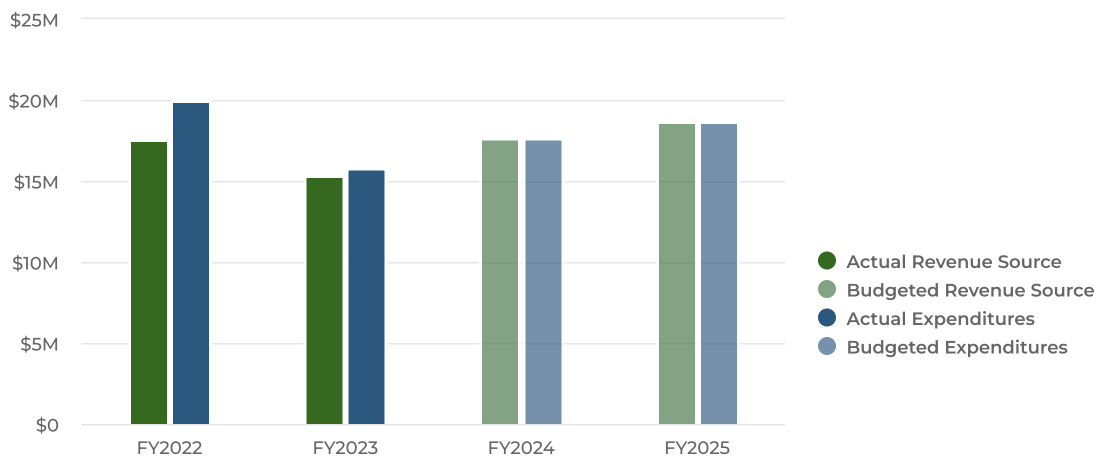
FUND SUMMARIES

General Fund

The General Fund is a major governmental fund. It is the general operating fund of the City and is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources which support this fund include sales tax, property tax, franchise tax, court fines and charges for services. The departments included in the General Fund are Administration, Finance, Municipal Court, Public Services, Parks, Community Development, Cemetery, Fire, Police, Animal Center and miscellaneous costs like insurances.

Summary

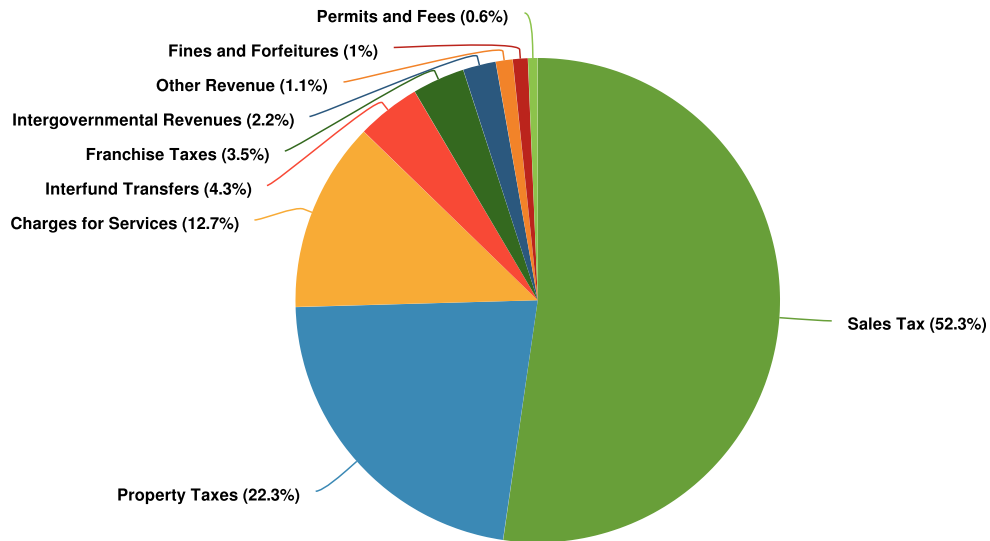
The City of Henderson is projecting \$18.73M of revenue in FY2025, which represents a 5.7% increase over the prior year. Budgeted expenditures are projected to increase by 5.8% or \$1.02M to \$18.73M in FY2025.



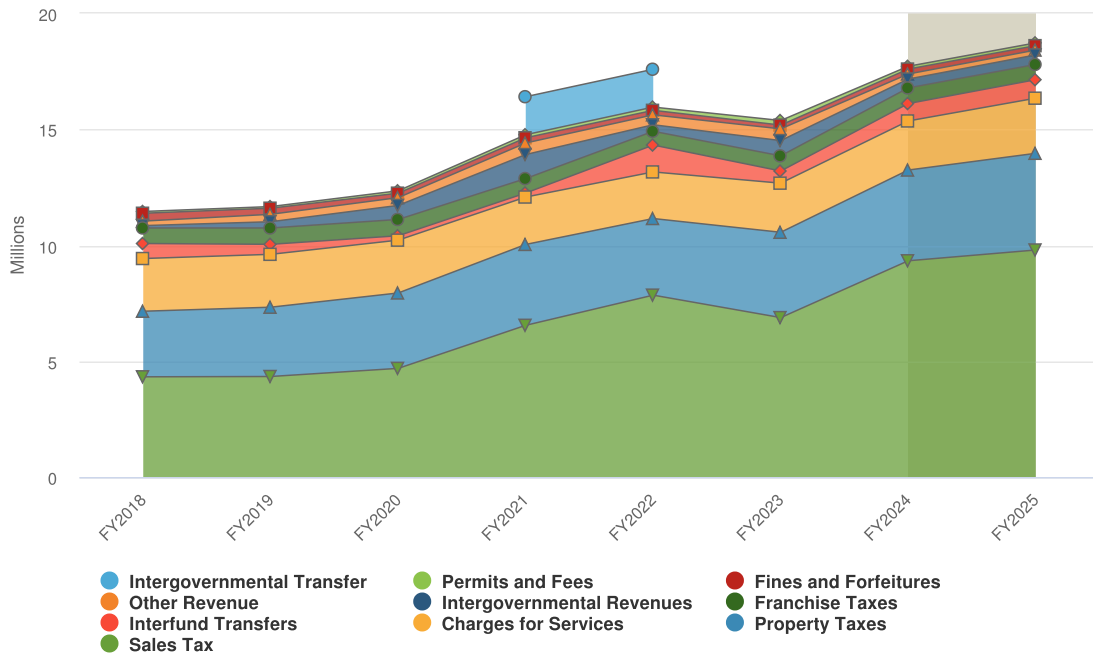
Revenues by Source

The City's sales tax revenue did increase in 2023, but there was a slight decrease in 2024. We believe this occurred due to citizens not having as much extra money to spend on non-necessities. The City did get a Starbucks in 2022 and a Chick-fil-A in 2023. The City is working with the Economic Development Corporation to get more businesses to move to Henderson. There is a new 300 acre Business Park owned by HEDCO and their goal is to bring new businesses to Henderson. This will bring jobs and a need for more residential developments, which will increase property taxes. We do not anticipate much of an increase in franchise taxes or municipal court fees.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



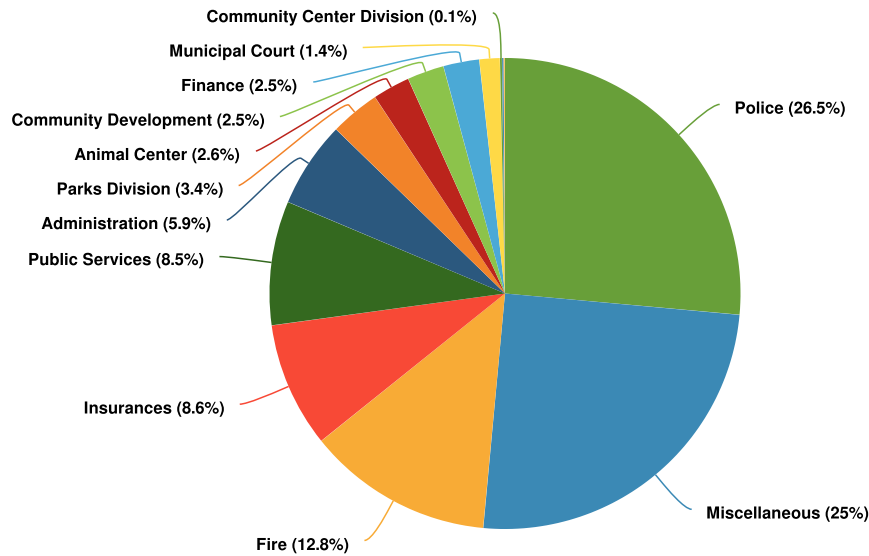
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Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Sales Tax	\$7,846,748	\$6,878,185	\$9,330,000	\$9,795,000	5%
Franchise Taxes	\$593,419	\$654,430	\$675,000	\$658,000	-2.5%
Property Taxes	\$3,306,178	\$3,681,510	\$3,915,000	\$4,172,000	6.6%
Permits and Fees	\$140,424	\$197,877	\$120,000	\$120,000	0%
Charges for Services	\$2,010,811	\$2,118,978	\$2,118,262	\$2,378,762	12.3%
Fines and Forfeitures	\$194,359	\$163,087	\$213,200	\$189,500	-11.1%
Intergovernmental Revenues	\$282,018	\$657,968	\$383,500	\$411,000	7.2%
Interfund Transfers	\$1,160,189	\$525,455	\$750,635	\$798,300	6.3%
Intergovernmental Transfer	\$1,632,909	\$0	\$0	\$0	0%
Other Revenue	\$428,139	\$505,477	\$217,000	\$210,000	-3.2%
Total Revenue Source:	\$17,595,193	\$15,382,966	\$17,722,597	\$18,732,562	5.7%

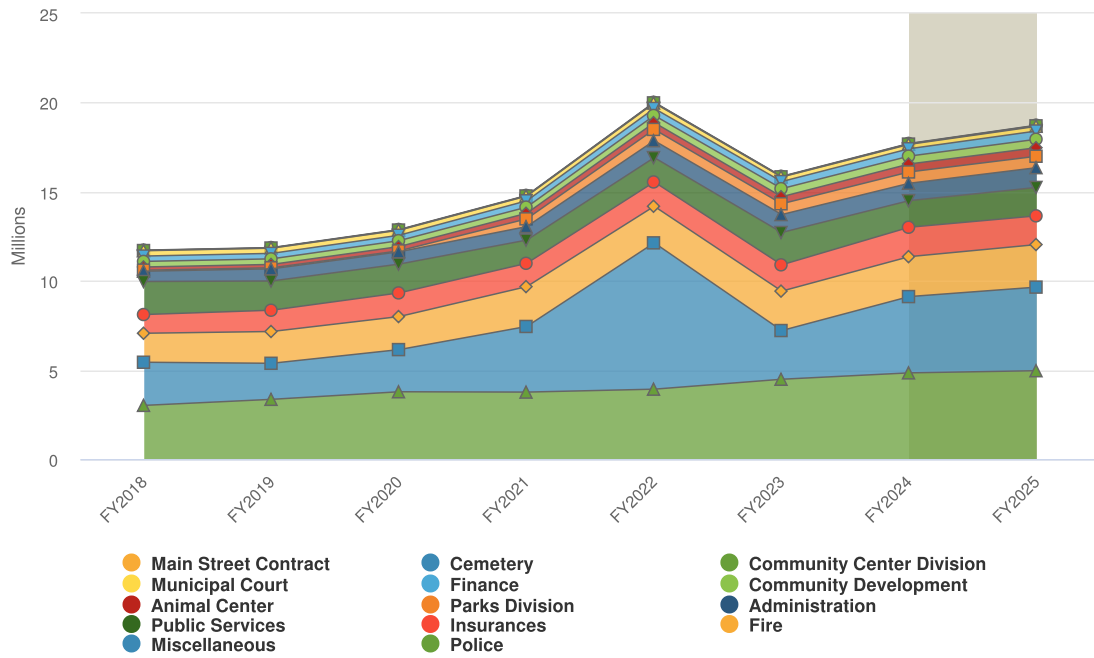
Expenditures by Function

The departments with no salary and benefits expenditures will show little change from last year. The departments with salary and benefits expenditures will have an increase from last year due to a 5% salary increase for most employees. The City did change health insurance carriers in order to avoid a 20% increase in premiums. The annual deductible for the employees did increase, but the savings in premium did allow for little change to the dependent's insurance premium. There was a 10% increase in liability insurance, including worker's comp insurance as well. The majority of the expenses in the General Fund are for salaries, benefits and insurance. The City realizes the employees are the greatest asset needed to serve the citizens.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



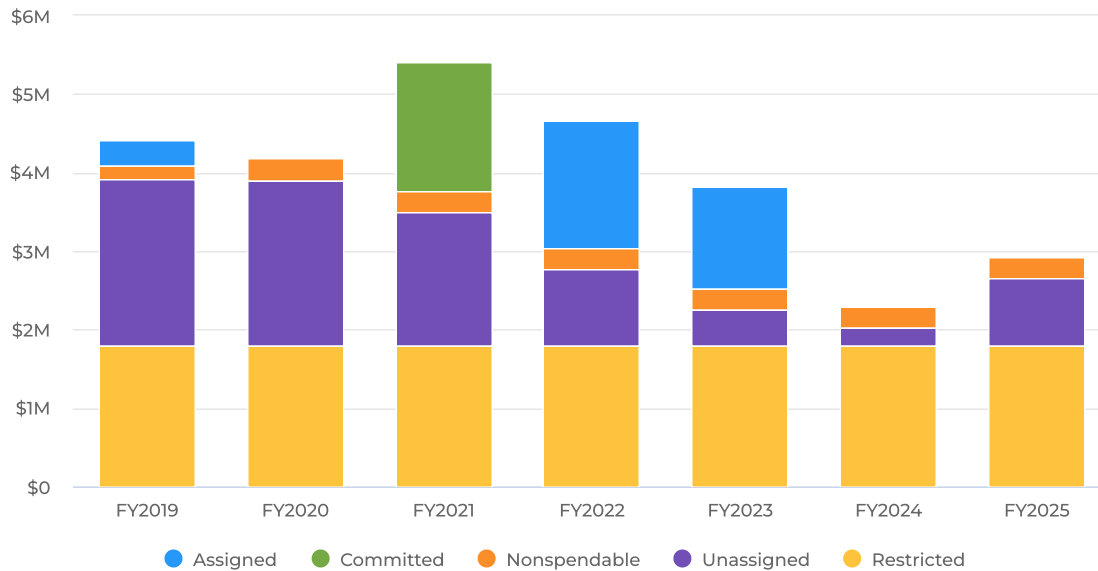
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Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expenditures					
Finance	\$392,243	\$398,197	\$414,806	\$462,056	11.4%
Administration	\$948,839	\$1,007,147	\$973,982	\$1,109,006	13.9%
Municipal Court	\$304,840	\$256,593	\$245,844	\$261,953	6.6%
Community Development	\$403,332	\$451,736	\$441,800	\$474,789	7.5%
Public Services	\$1,364,628	\$1,812,795	\$1,492,942	\$1,594,231	6.8%
Fire	\$2,052,562	\$2,212,278	\$2,240,922	\$2,388,586	6.6%
Police	\$3,918,426	\$4,475,616	\$4,834,255	\$4,954,988	2.5%
Parks Division	\$633,793	\$605,148	\$636,537	\$640,475	0.6%
Community Center Division	\$8,603	\$8,180	\$13,800	\$26,300	90.6%
Animal Center	\$380,041	\$396,936	\$446,123	\$480,842	7.8%
Cemetery	\$16,154	\$11,571	\$20,000	\$20,000	0%
Main Street Contract	\$17,000	\$17,000	\$17,000	\$17,000	0%
Miscellaneous	\$8,211,281	\$2,733,354	\$4,279,800	\$4,690,600	9.6%
Insurances	\$1,366,015	\$1,475,910	\$1,650,370	\$1,611,700	-2.3%
Total Expenditures:	\$20,017,758	\$15,862,461	\$17,708,181	\$18,732,526	5.8%

Fund Balance

The General Fund has been a very strong and stable fund for the past few years. In 2021, the City purchased some land for \$1,000,000 to use for park expansion and possibly to sell a portion for housing development. In January 2022, the City purchased an office building for \$1,250,000 to house several departments. This will allow all the city offices to be in one location except for the police, fire and animal center. In spite of COVID, the sales tax for the City has continued to increase in 2021, 2022 and 2023. This increase will allow the City to build back the reserve it has used to purchase these properties. The ARP funds were used in 2022 and 2023 for much-needed infrastructure repairs to water and sewer lines, radios for police and fire, technology upgrades, security upgrades with cameras and remodeling the office building purchased to serve as the new City Hall. The remaining funds were spent in 2024 on the addition of an elevator to the new City Hall building. The goal in 2024-2025 will be to begin rebuilding the fund balance in the General Fund. The land purchased in 2021 does give the City some options for possible ways to increase property taxes with future business and/or residential developments.

Projections



The restricted amount is the amount required in the City's investment policy. The assigned amount is the American Rescue Plan funds received, which the remaining balance was spent in 2024.

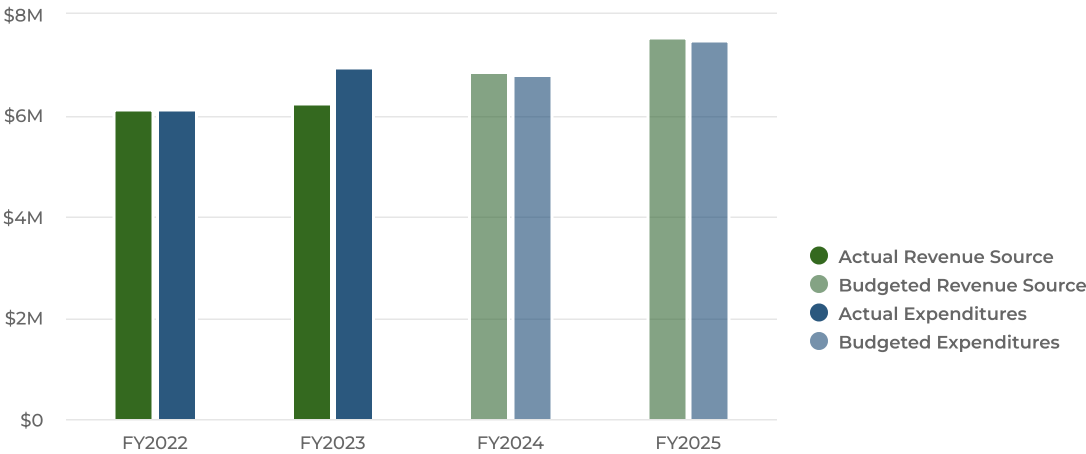
Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025
Fund Balance	—	—	—	—	—
Unassigned	\$1,692,928	\$965,500	\$450,000	\$225,000	\$850,000
Assigned	\$0	\$1,630,000	\$1,300,000	\$0	\$0
Committed	\$1,630,000	\$0	\$0	\$0	\$0
Restricted	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000
Nonspendable	\$276,294	\$276,294	\$276,294	\$276,294	\$276,294
Total Fund Balance:	\$5,399,222	\$4,671,794	\$3,826,294	\$2,301,294	\$2,926,294

Water/Sewer Fund

The Water/Sewer Fund is a major proprietary fund and includes the water and sewer line maintenance division, the water office division, the water production division and the wastewater treatment division. The main revenue source to support this fund is water/sewer charges paid by our customers. New water meters were installed in 2023. A contract with Performance Services, Inc was signed in January, 2022. The new meters will be more accurate, which will increase water revenue for the City. This project will cost \$3,900,000. Performance Services secured the funding for the project and the City will pay for the project with annual payments for 15 years. The increased water revenue will cover the cost of these payments. The City also anticipates the new meters to bring in additional revenue for the Water/Sewer fund and the Water/Sewer Construction fund.

Summary

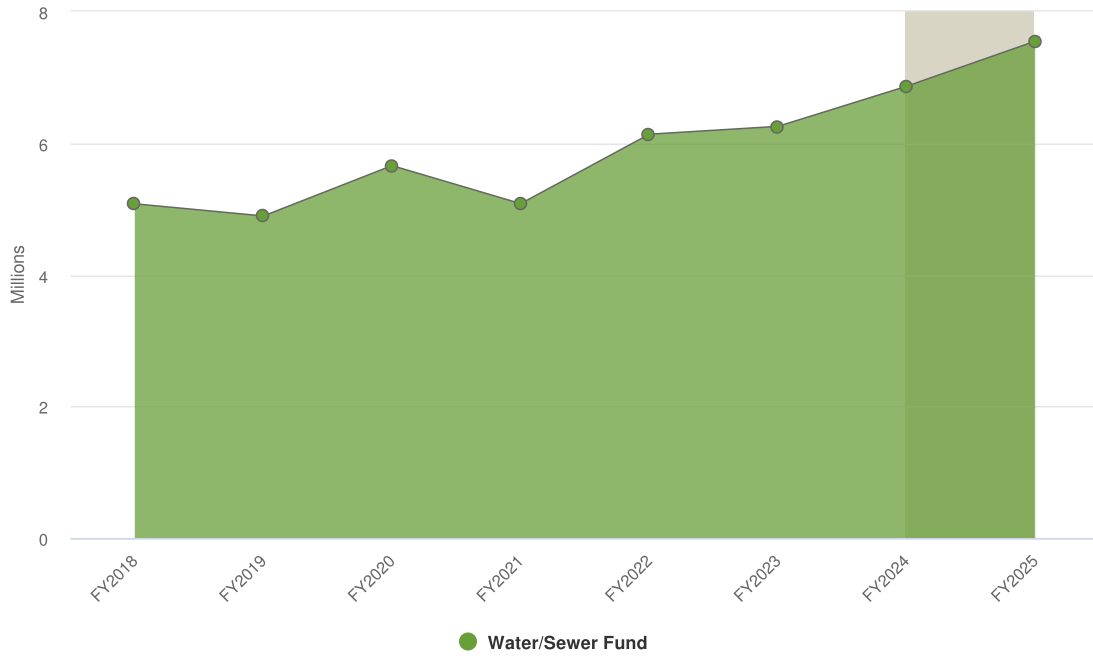
The City of Henderson is projecting \$7.55M of revenue in FY2025, which represents a 10.0% increase over the prior year. Budgeted expenditures are projected to increase by 9.6% or \$655.25K to \$7.48M in FY2025.



Revenue by Fund

New water meters were installed in 2023. This will have a positive impact on the water and sewer revenue for several years. The new meters are more accurate and will identify leaks and alert the utility billing coordinator daily. A 10% rate increase for water and sewer went into effect October 1, 2024. This increase along with the new meters should allow the water and sewer fund to build a balance in the fund. This will allow the fund to cover much needed infrastructure projects in the water and sewer construction fund.

Budgeted and Historical 2025 Revenue by Fund



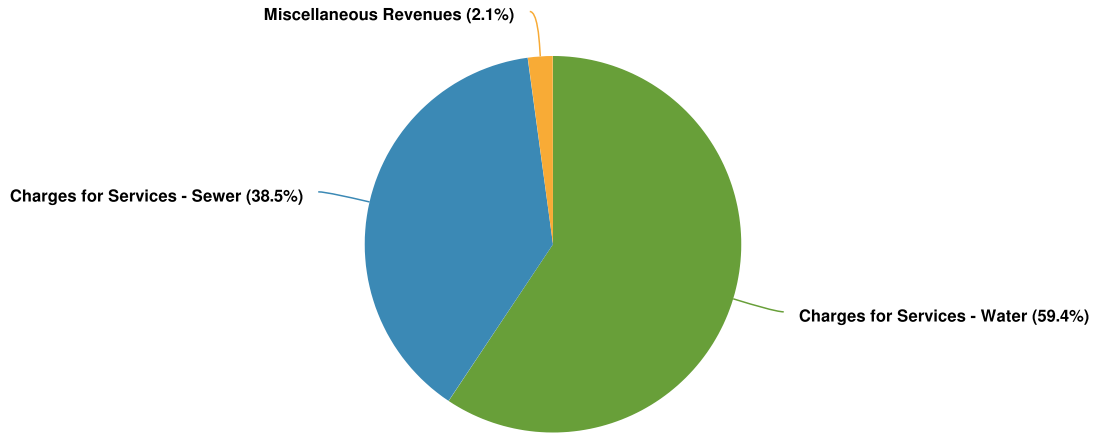
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Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Water/Sewer Fund	\$6,135,777	\$6,254,776	\$6,864,000	\$7,549,000	10%
Total Water/Sewer Fund:	\$6,135,777	\$6,254,776	\$6,864,000	\$7,549,000	10%

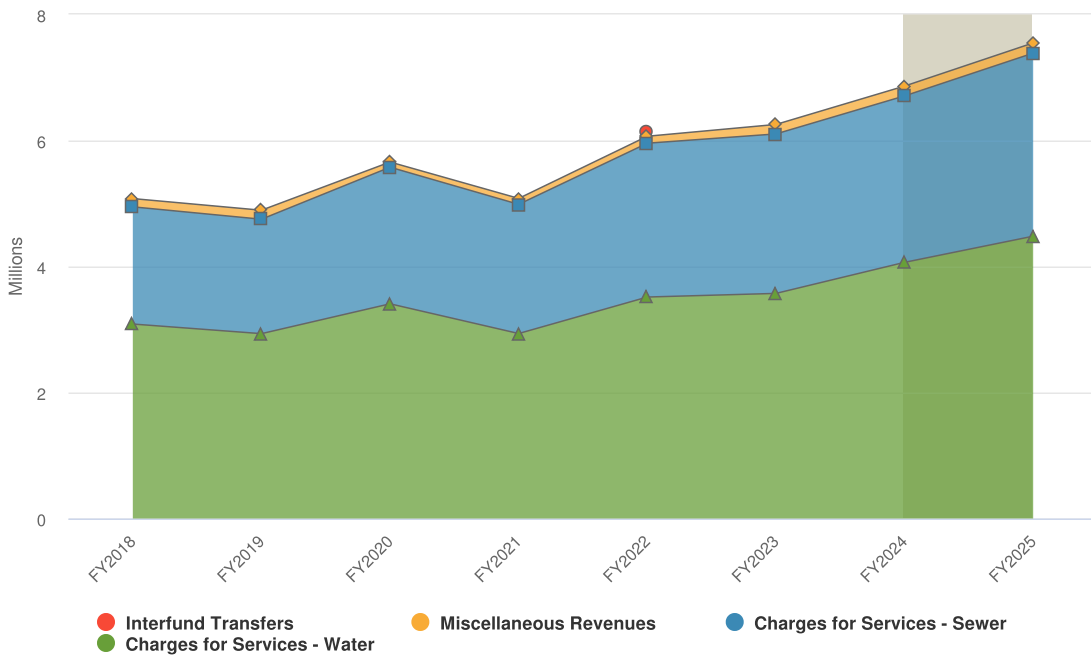
Revenues by Source

The revenue estimates are based on the history of usage. The impact of the 10% rate increase is included in the revenue estimates for this budget.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



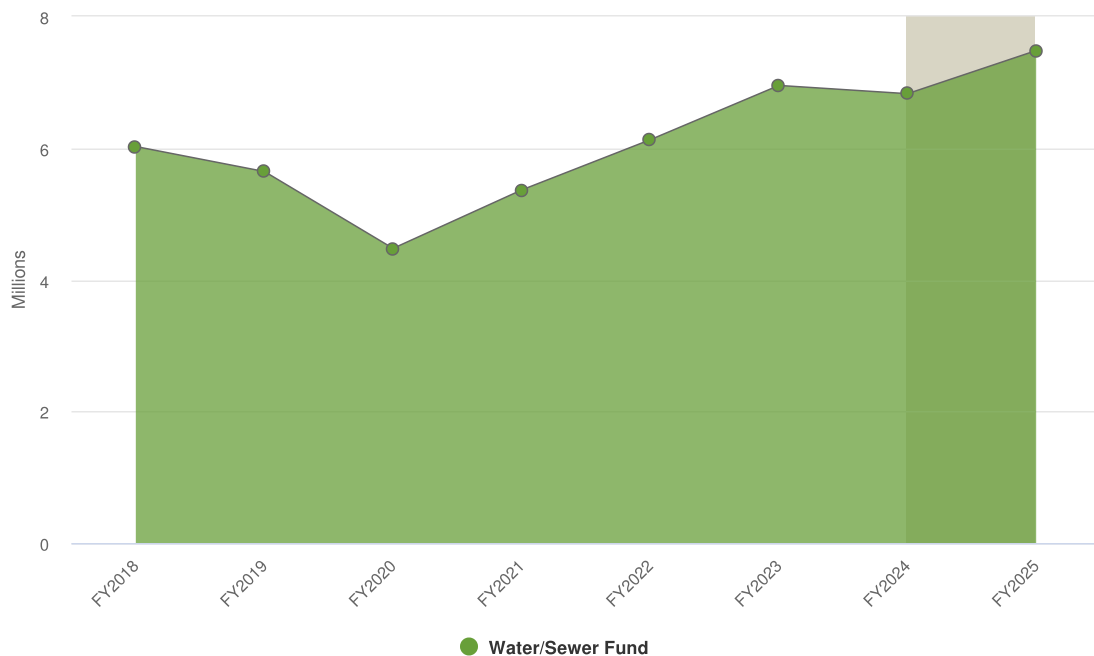
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Interfund Transfers	\$68,160	\$0	\$0	\$0	0%
Charges for Services - Water	\$3,515,425	\$3,572,925	\$4,066,000	\$4,481,000	10.2%
Charges for Services - Sewer	\$2,441,379	\$2,531,304	\$2,642,000	\$2,906,000	10%
Miscellaneous Revenues	\$110,813	\$150,547	\$156,000	\$162,000	3.8%
Total Revenue Source:	\$6,135,777	\$6,254,776	\$6,864,000	\$7,549,000	10%

Expenditures by Fund

The change in the water/sewer fund expenditures includes a 5.00% increase in salaries and a 10% increase in liability insurance including worker's comp. Also, the new water meters project was paid for by issuing debt. The payments for this debt are budgeted in the water and sewer fund, so there is an increase in the debt line item. The balance in the water and sewer fund has been decreasing for a few years due to higher costs and not adjusting rates to cover the increase in costs. The City realized the new meters would not increase revenue enough to cover the new debt and the increase in costs like chemicals, electricity, fuel etc. Therefore, a 10% rate increase was approved to help the water and sewer fund begin to build back its fund balance.

Budgeted and Historical 2025 Expenditures by Fund



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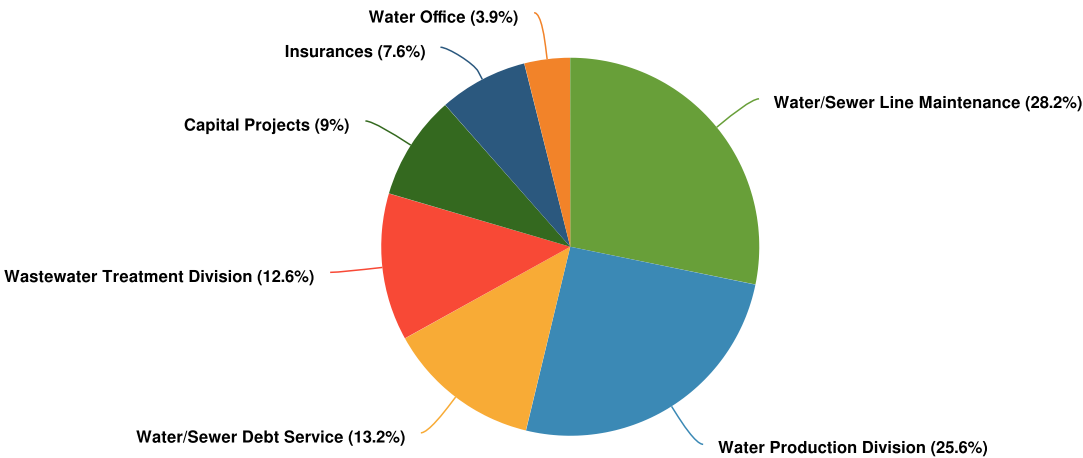
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Water/Sewer Fund	\$6,128,310	\$6,952,711	\$6,827,251	\$7,482,502	9.6%

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Total Water/Sewer Fund:	\$6,128,310	\$6,952,711	\$6,827,251	\$7,482,502	9.6%

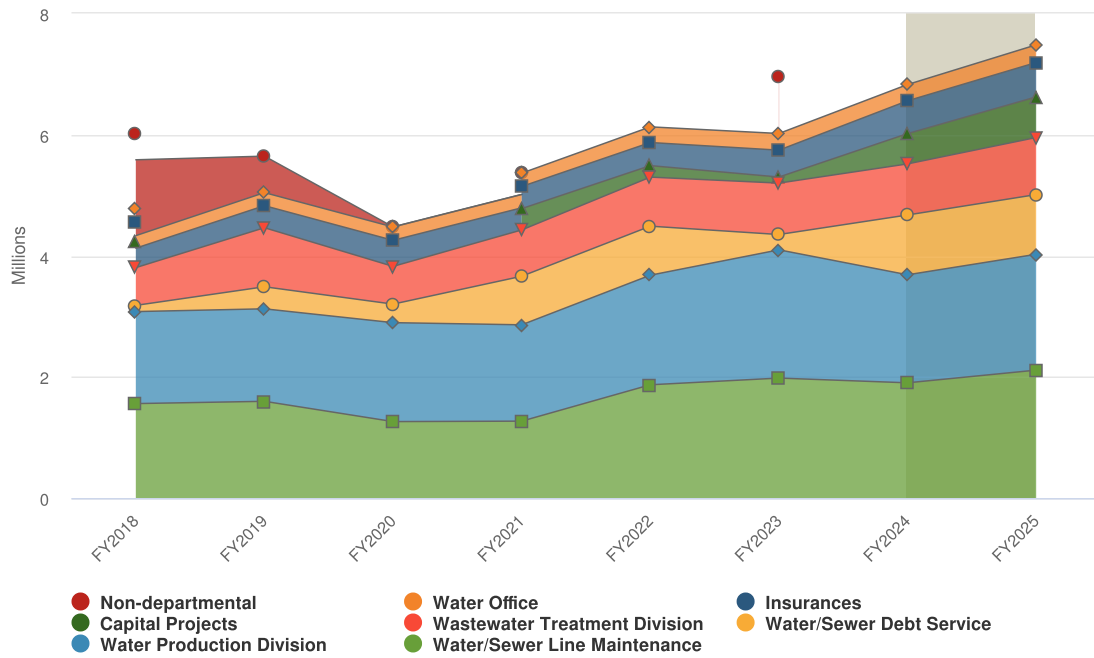
Expenditures by Function

This budget does include some funds for capital projects.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

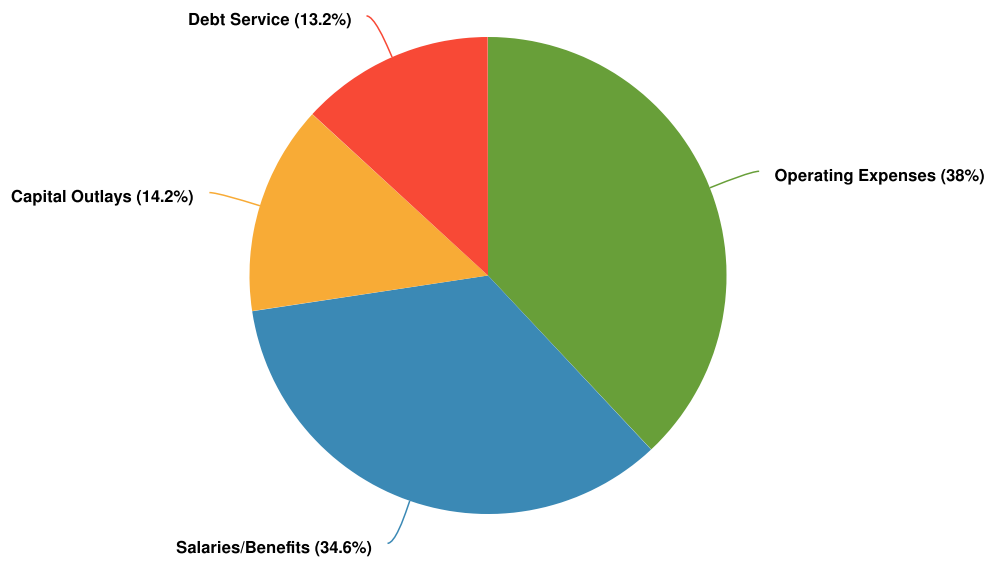


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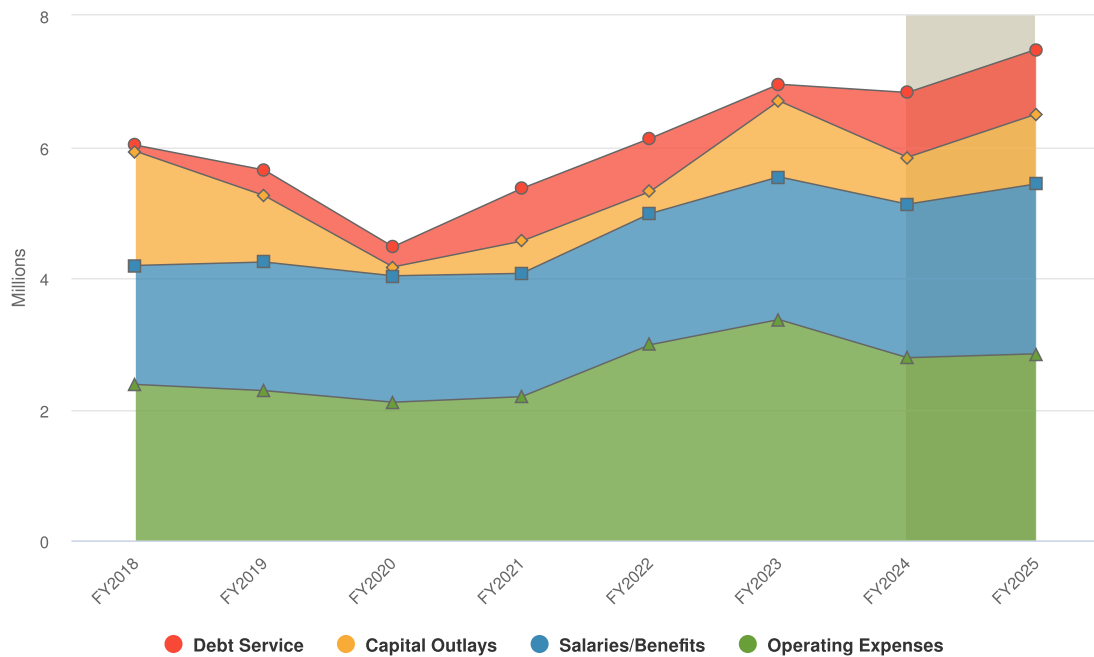
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expenditures					
Non-departmental		\$934,008	\$0	\$0	0%
Insurances	\$381,414	\$443,992	\$541,800	\$567,820	4.8%
Water/Sewer Line Maintenance	\$1,869,459	\$1,980,047	\$1,902,071	\$2,111,300	11%
Water/Sewer Debt Service	\$809,607	\$252,851	\$987,671	\$985,686	-0.2%
Water Office	\$258,604	\$275,164	\$268,725	\$292,109	8.7%
Water Production Division	\$1,809,455	\$2,117,663	\$1,783,617	\$1,912,923	7.2%
Wastewater Treatment Division	\$809,973	\$848,987	\$843,367	\$942,664	11.8%
Capital Projects	\$189,797	\$100,000	\$500,000	\$670,000	34%
Total Expenditures:	\$6,128,310	\$6,952,711	\$6,827,251	\$7,482,502	9.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



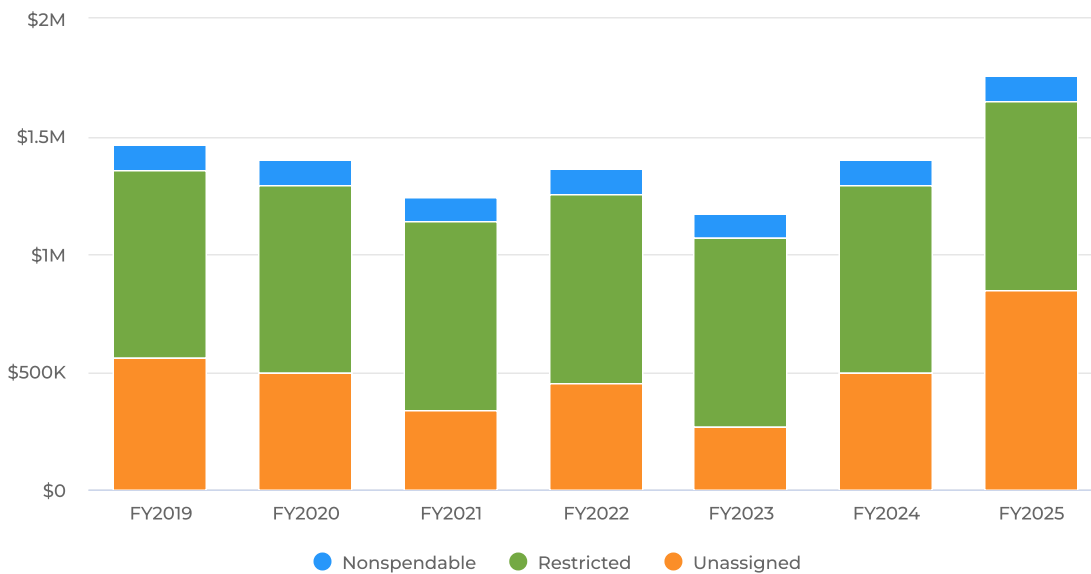
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Salaries/Benefits	\$1,999,000	\$2,174,662	\$2,339,432	\$2,589,093	10.7%
Operating Expenses	\$2,983,478	\$3,367,140	\$2,785,620	\$2,844,670	2.1%
Capital Outlays	\$336,224	\$1,158,057	\$714,528	\$1,063,053	48.8%
Debt Service	\$809,607	\$252,851	\$987,671	\$985,686	-0.2%
Total Expense Objects:	\$6,128,310	\$6,952,711	\$6,827,251	\$7,482,502	9.6%

Fund Balance

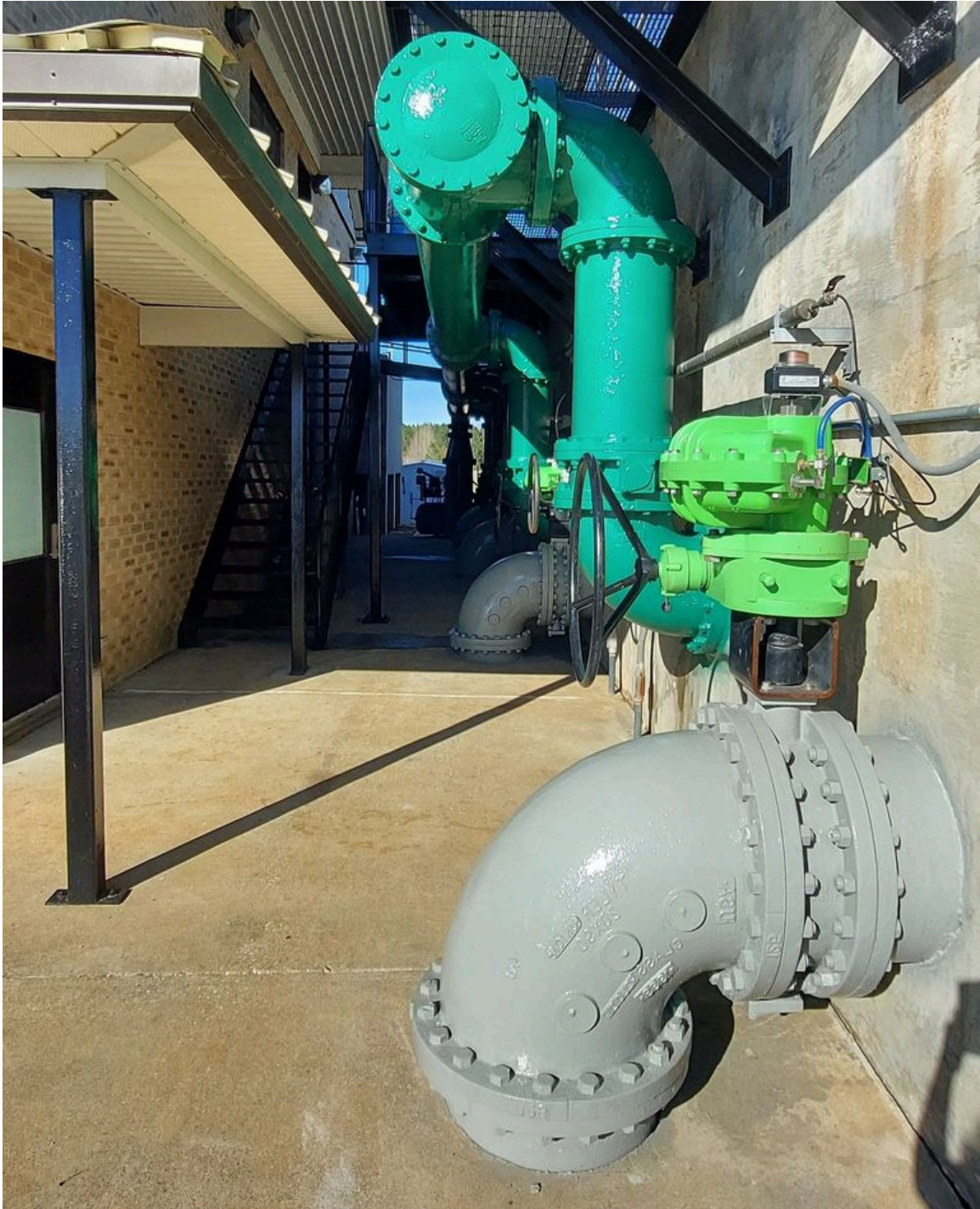
The Water/Sewer Fund reserve has been declining over the past few years due to reduced billable consumption, even with raising the rates for water and sewer. COVID did have an impact on the reduced billable consumption the past 3 years. The new water meters will bring in additional water revenue due to the accuracy of the meters. A 10% rate increase for water and sewer went into effect October 1, 2024, to also help increase the fund balance. The impact of the rate increase will be evaluated through the summer to determine if any other adjustments need to be made in order to build back the water and sewer fund balance.

Projections



The restricted amount is the amount required in the City's Investment Policy. The nonspendable is the amount held to cover water deposits on customers' accounts.

Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025
Fund Balance	—	—	—	—	—
Unassigned	\$338,482	\$455,000	\$267,305	\$495,000	\$850,000
Restricted	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000
Nonspendable	\$105,000	\$105,000	\$105,000	\$105,000	\$105,000
Total Fund Balance:	\$1,243,482	\$1,360,000	\$1,172,305	\$1,400,000	\$1,755,000

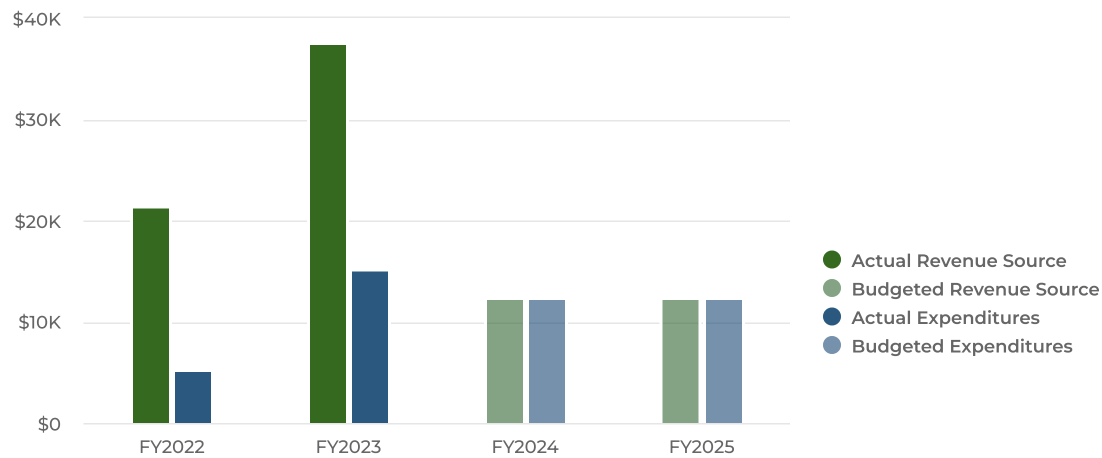


Forfeiture Fund

The Forfeiture Fund is a non-major governmental fund and is restricted to law enforcement purposes. This fund is used to account for funds received from forfeited seized property by the police department.

Summary

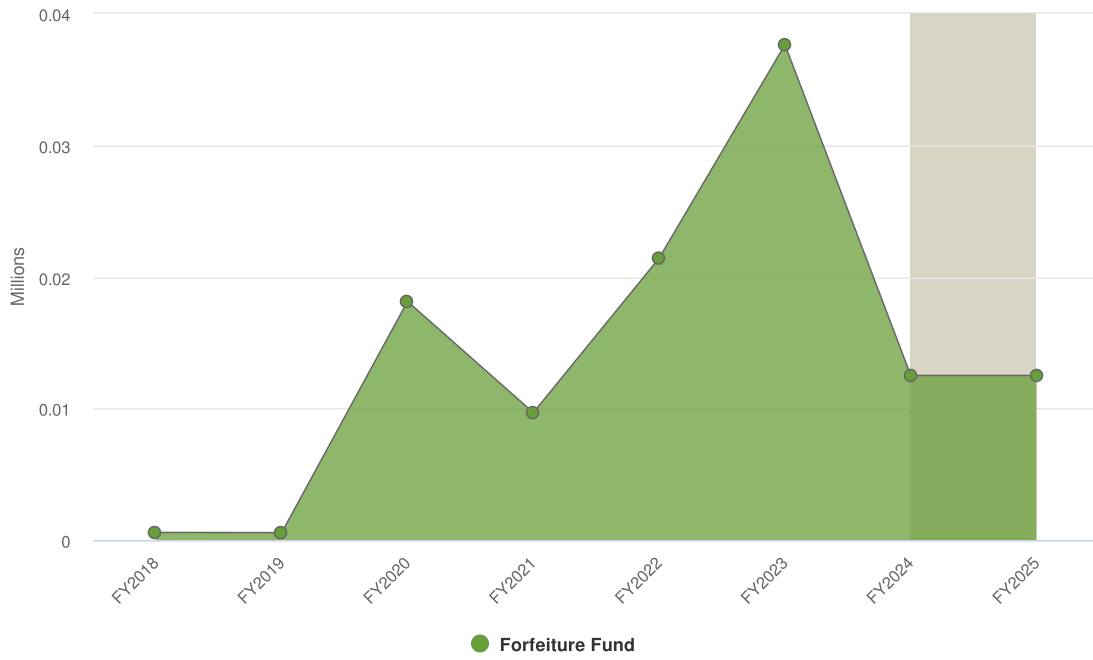
The City of Henderson is projecting \$12.5K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$12.5K in FY2025.



Revenue by Fund

The source of revenue is from forfeited property and the interest it earns.

Budgeted and Historical 2025 Revenue by Fund

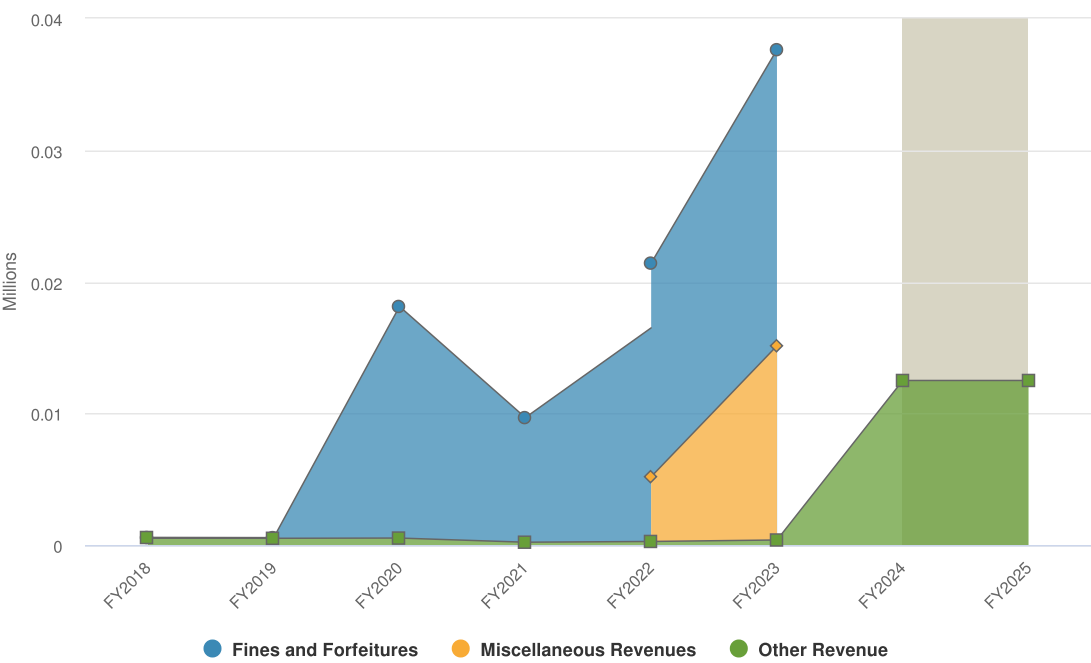


Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Forfeiture Fund	\$21,416	\$37,631	\$12,500	\$12,500	0%
Total Forfeiture Fund:	\$21,416	\$37,631	\$12,500	\$12,500	0%

Revenues by Source

Budgeted and Historical 2025 Revenues by Source

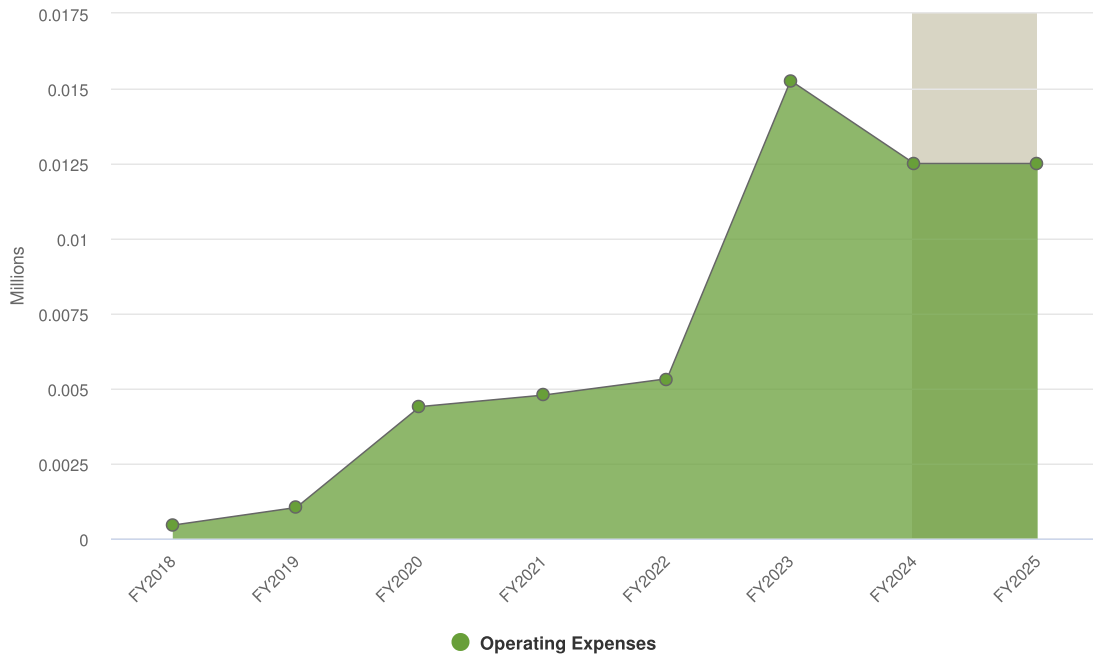


Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Fines and Forfeitures	\$16,227	\$22,496	\$0	\$0	0%
Other Revenue	\$269	\$381	\$12,500	\$12,500	0%
Miscellaneous Revenues	\$4,920	\$14,754	\$0	\$0	0%
Total Revenue Source:	\$21,416	\$37,631	\$12,500	\$12,500	0%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

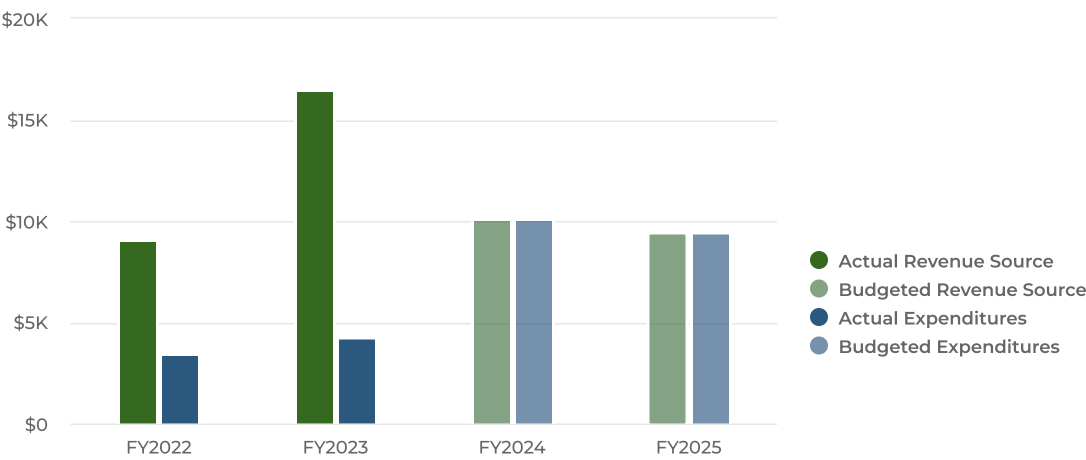
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Operating Expenses	\$5,325	\$15,264	\$12,500	\$12,500	0%
Total Expense Objects:	\$5,325	\$15,264	\$12,500	\$12,500	0%

Animal Center Donations Fund

The Animal Center Donation Fund is a non-major governmental fund. The donations received are used to purchase items needed for the Animal Center.

Summary

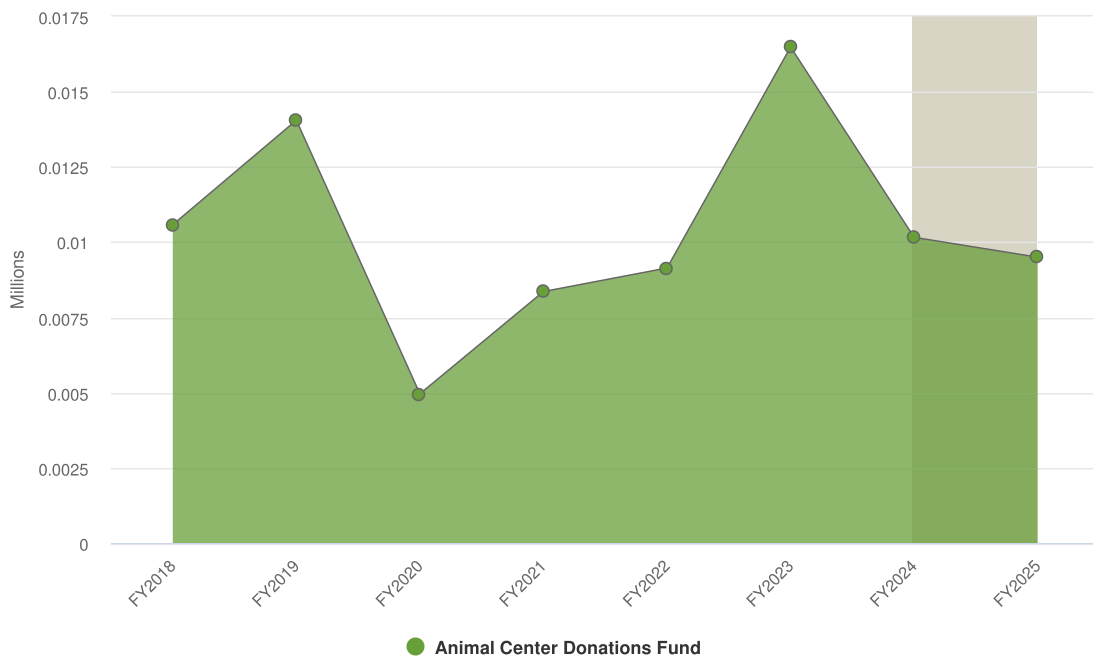
The City of Henderson is projecting \$9.5K of revenue in FY2025, which represents a 6.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 6.5% or \$660 to \$9.5K in FY2025.



Revenue by Fund

The revenue source for this fund is donations from individuals and businesses.

Budgeted and Historical 2025 Revenue by Fund



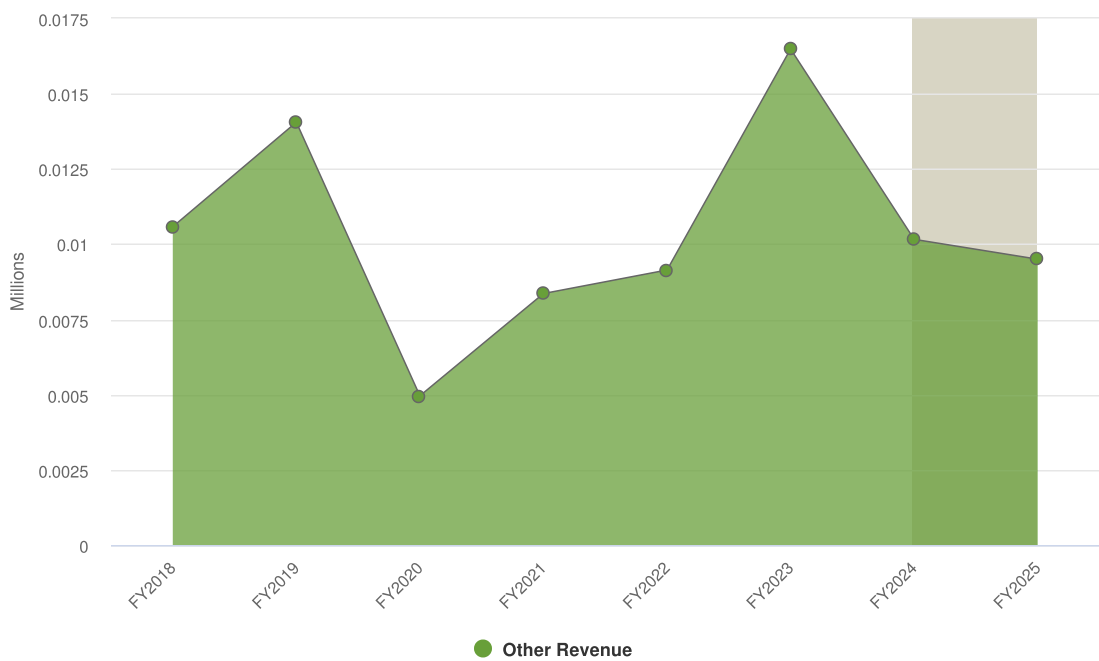
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Animal Center Donations Fund	\$9,140	\$16,486	\$10,160	\$9,500	-6.5%
Total Animal Center Donations Fund:	\$9,140	\$16,486	\$10,160	\$9,500	-6.5%

Revenues by Source

The revenue estimates for donations is based on the history of collections.

Budgeted and Historical 2025 Revenues by Source



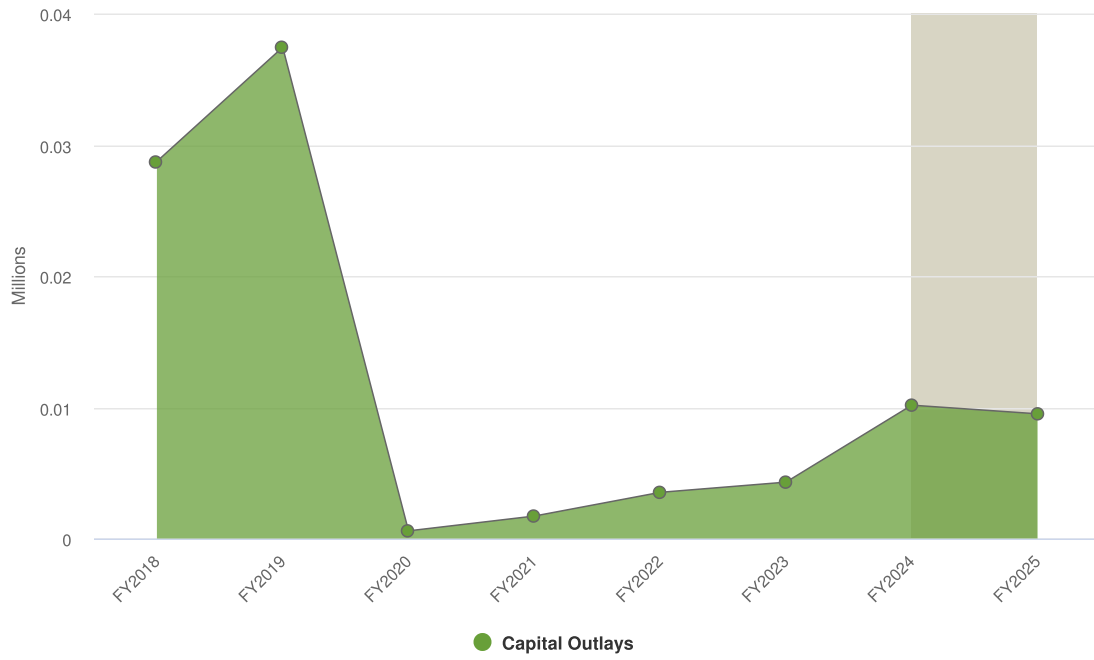
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Other Revenue	\$9,140	\$16,486	\$10,160	\$9,500	-6.5%
Total Revenue Source:	\$9,140	\$16,486	\$10,160	\$9,500	-6.5%

Expenditures by Expense Type

The expenditures for this fund are for the benefit of the Animal Center.

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Capital Outlays	\$3,516	\$4,294	\$10,160	\$9,500	-6.5%
Total Expense Objects:	\$3,516	\$4,294	\$10,160	\$9,500	-6.5%

YOUR DONATION MAKES A DIFFERENCE



Tourism Fund

The Tourism Fund is a non-major governmental fund. This fund includes the tourism department and the civic center department. The tourism department is responsible for the distribution of the hotel/motel tax collected by the City. The purpose of the tourism department is to market and promote Henderson as a travel destination. The civic center department is responsible for the Civic Center. The Civic Center can be rented for business meetings, conferences, luncheons, trade shows, receptions and other events.

Summary

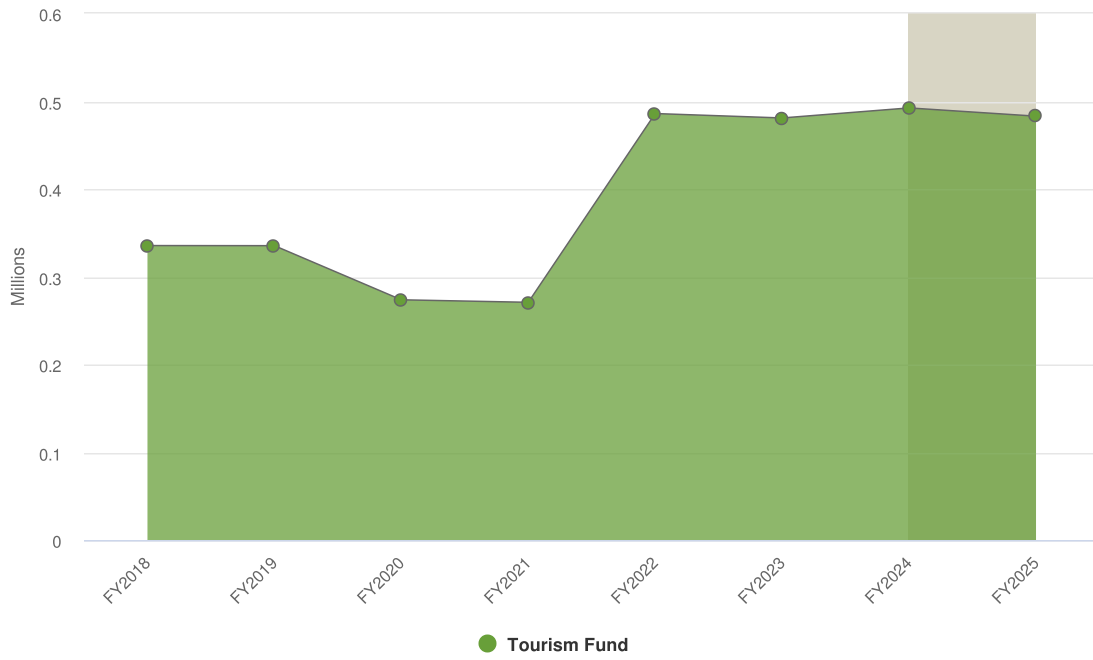
The City of Henderson is projecting \$483.02K of revenue in FY2025, which represents a 1.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 1.9% or \$9.38K to \$483.02K in FY2025.



Revenue by Fund

The main revenue sources for the Tourism Fund are hotel/motel occupancy tax and civic center rental fees. Both of these revenues were impacted by COVID-19. When estimating revenues for this budget we analyzed the history as well as the COVID-19 impact on present and future revenues.

Budgeted and Historical 2025 Revenue by Fund



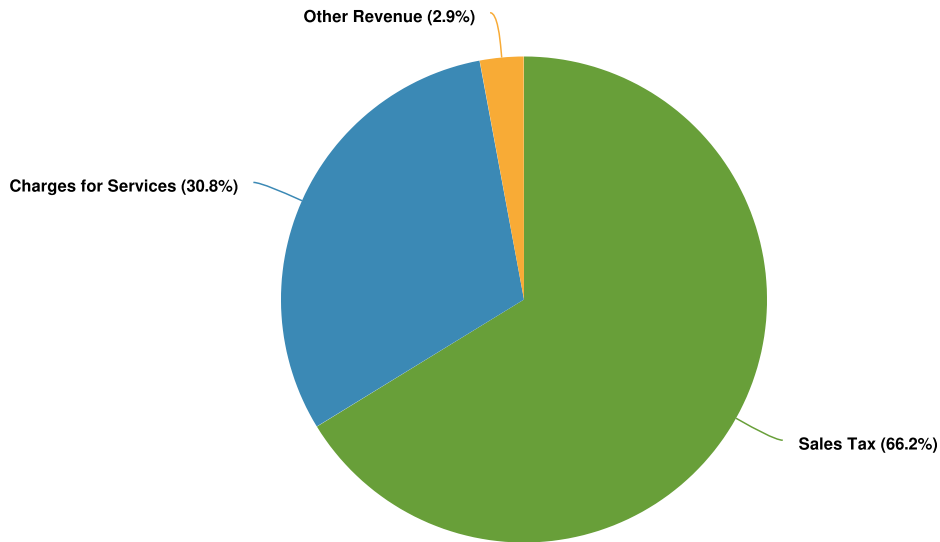
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Tourism Fund	\$485,995	\$480,957	\$492,402	\$483,019	-1.9%
Total Tourism Fund:	\$485,995	\$480,957	\$492,402	\$483,019	-1.9%

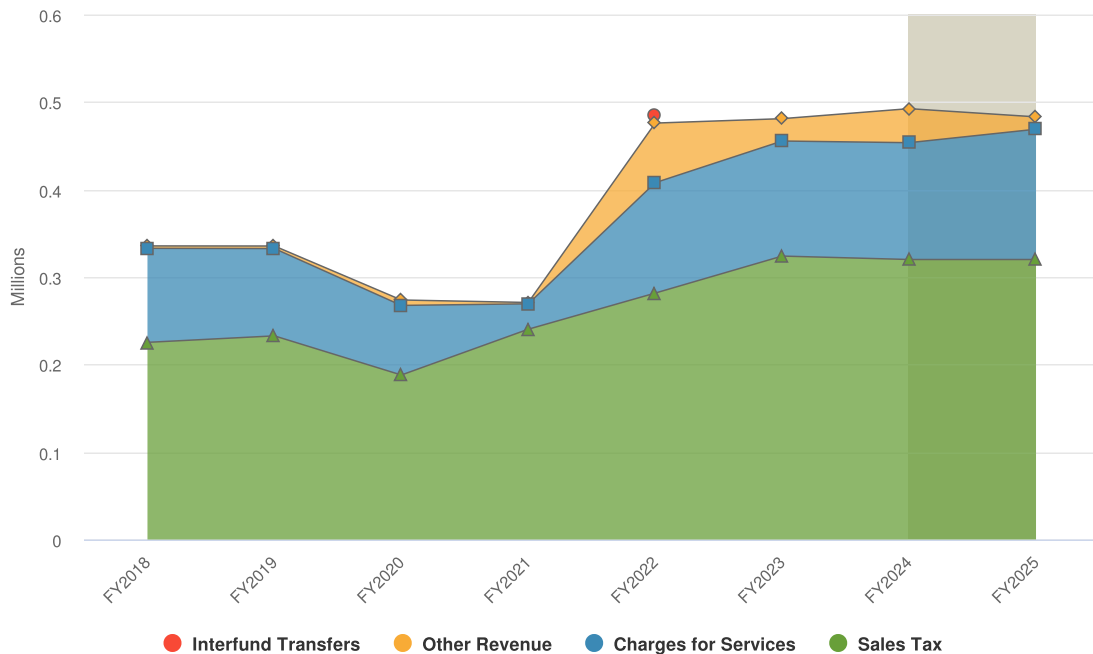
Revenues by Source

The hotel/motel occupancy tax is showing improvement as people are starting to travel again. We are not estimating an increase this year in the hotel/motel occupancy tax revenue. The civic center rentals are expected to increase due to an increase in the rental fees. Another source of revenue for the tourism fund comes from the annual syrup festival.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



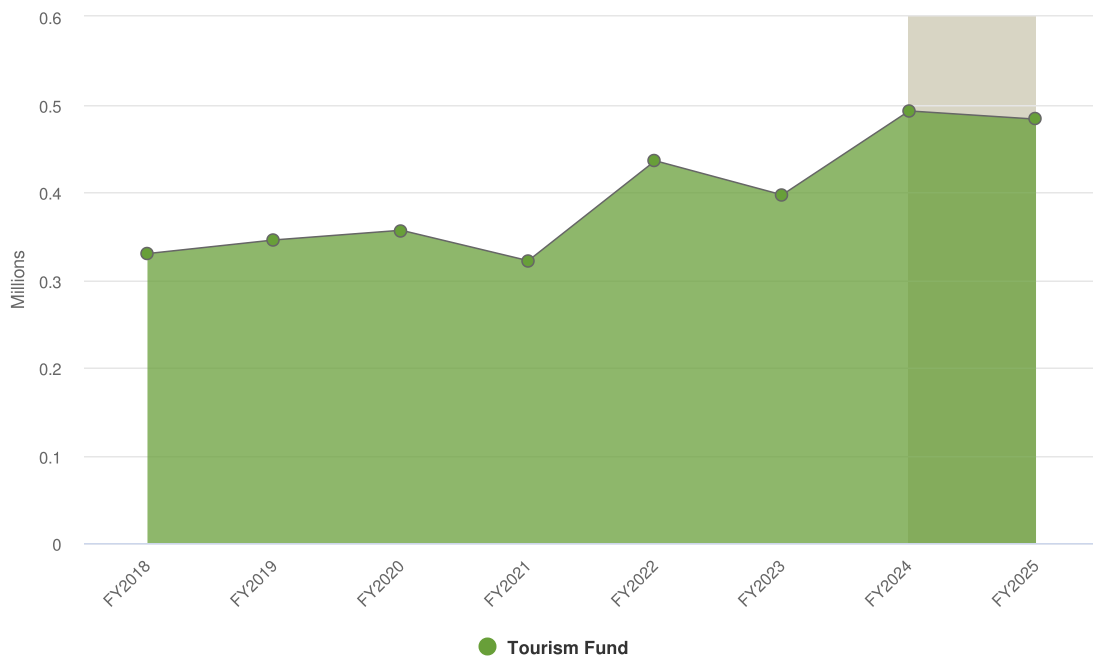
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Sales Tax					
HOTEL/MOTEL OCCUPANCY TAX	\$281,636	\$323,922	\$320,000	\$320,000	0%
Total Sales Tax:	\$281,636	\$323,922	\$320,000	\$320,000	0%
Charges for Services					
CIVIC CENTER RENTAL FEES	\$73,772	\$74,822	\$80,000	\$93,000	16.3%
SECURITY OFFICER FEES	\$2,745	\$3,640	\$1,000	\$1,000	0%
VENDING MACHINES REVENUE	\$1,048	\$2,492	\$1,000	\$200	-80%
Civic Center Misc. Revenue	\$723	\$174	\$0	\$200	N/A
SYRUP FESTIVAL INCOME	\$46,484	\$49,038	\$50,000	\$53,000	6%
CHRISTMAS PARADE	\$1,380	\$1,320	\$1,500	\$1,500	0%
Total Charges for Services:	\$126,152	\$131,485	\$133,500	\$148,900	11.5%
Interfund Transfers					
ARP-ONE TIME SALARY ADJUSTMENT	\$10,098	\$0	\$0	\$0	0%
Total Interfund Transfers:	\$10,098	\$0	\$0	\$0	0%
Other Revenue					
INTEREST INCOME	\$525	\$867	\$10,000	\$10,000	0%
MISCELLANEOUS REVENUE		\$24,683	\$0	\$0	0%
DONATIONS	\$67,585	\$0	\$1,000	\$0	-100%
BEGINNING BALANCE	\$0	\$0	\$27,902	\$4,119	-85.2%
Total Other Revenue:	\$68,110	\$25,550	\$38,902	\$14,119	-63.7%
Total Revenue Source:	\$485,995	\$480,957	\$492,402	\$483,019	-1.9%

Expenditures by Fund

A 5% salary increase did impact the salary and benefits expenditures.

Budgeted and Historical 2025 Expenditures by Fund

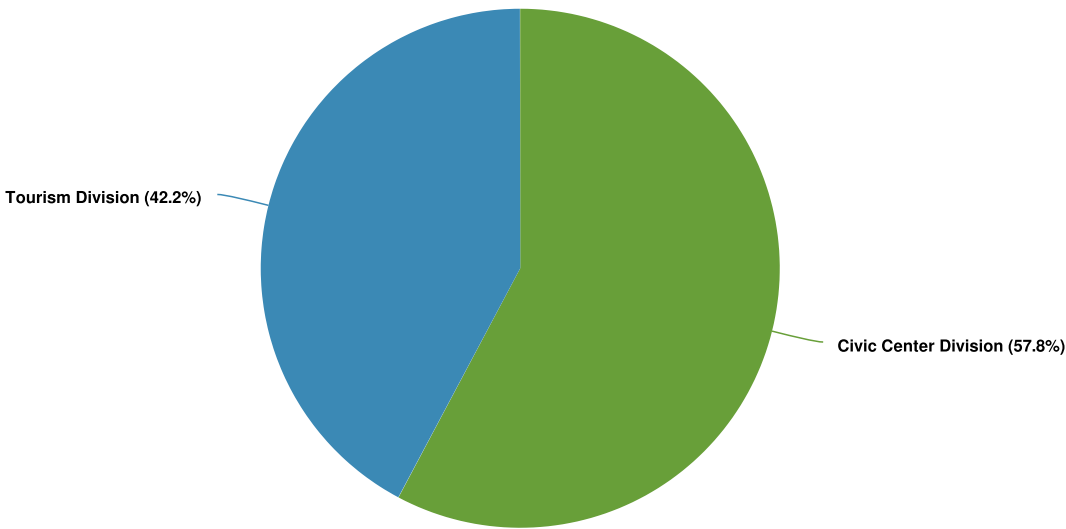


Grey background indicates budgeted figures.

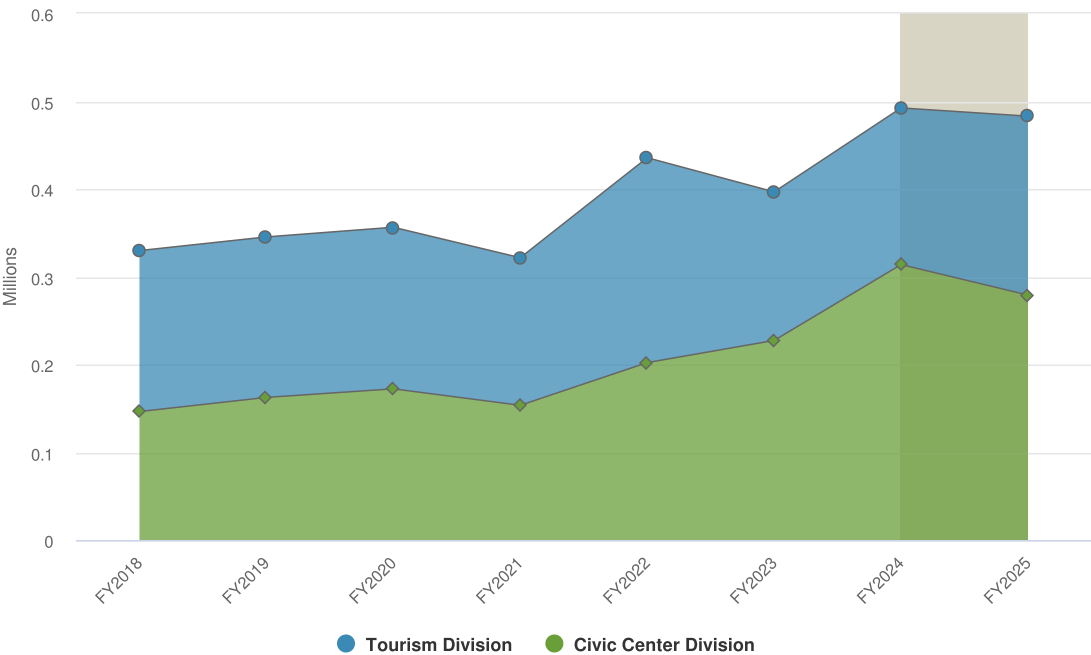
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Tourism Fund	\$435,651	\$396,731	\$492,402	\$483,019	-1.9%
Total Tourism Fund:	\$435,651	\$396,731	\$492,402	\$483,019	-1.9%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

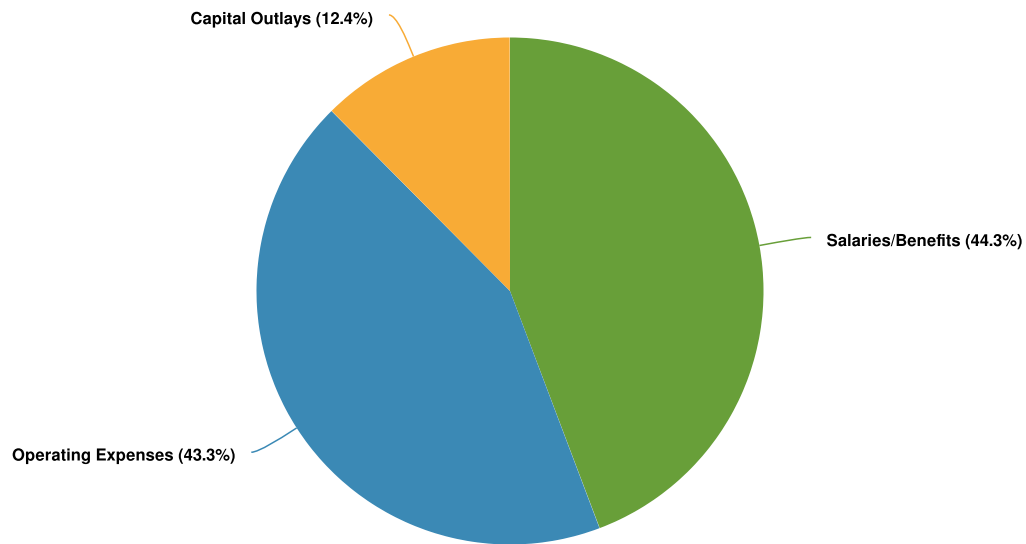


Grey background indicates budgeted figures.

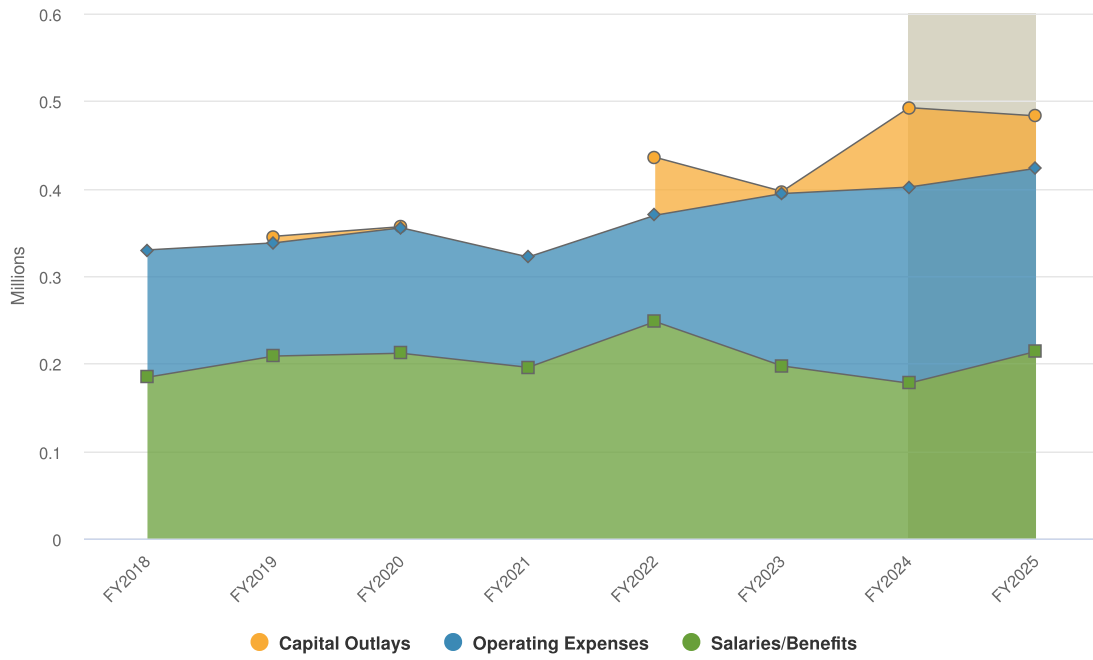
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expenditures					
Tourism Division	\$233,483	\$169,308	\$178,520	\$203,880	14.2%
Civic Center Division	\$202,168	\$227,423	\$313,882	\$279,139	-11.1%
Total Expenditures:	\$435,651	\$396,731	\$492,402	\$483,019	-1.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Salaries/Benefits	\$247,901	\$197,192	\$177,500	\$213,769	20.4%
Operating Expenses	\$121,530	\$197,015	\$224,111	\$209,250	-6.6%
Capital Outlays	\$66,220	\$2,523	\$90,791	\$60,000	-33.9%
Total Expense Objects:	\$435,651	\$396,731	\$492,402	\$483,019	-1.9%

Heritage Syrup Festival
WHERE HISTORY COMES TO LIFE.

Historic Downtown
UPSCALE BOUTIQUES.

EXPLORE
 HENDERSON, TEXAS

Older than the state of Texas itself, Henderson and Rusk County have an early historical background. The City of Henderson was founded in 1843 and was named for James Pinckney Henderson, the namesake of the first governor of Texas.

TEXAS HISTORICAL MARKERS
Downtown Henderson | Old City Cemetery | Depot Museum | Rowland Dickinson House | Monte Verde Plantation | East Texas Discovery Oil Well

Lake Forest Park
EXCEPTIONAL ENTERTAINMENT.

With upscale shopping in Historic Downtown and electrifying concerts at Lake Forest Park, Henderson is a charming gateway situated near dozens of local attractions.

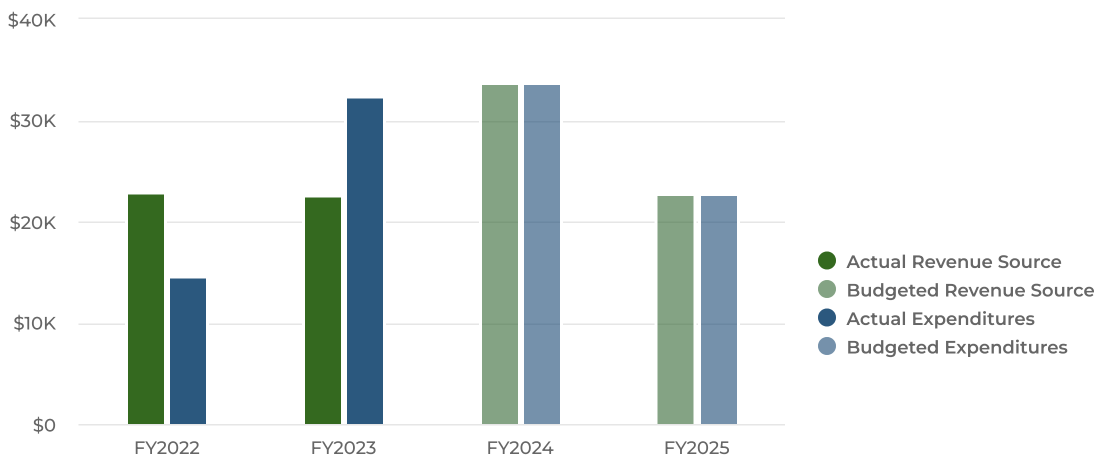
/EXPLOREHENDERSONTX

Main Street Fund

The Main Street Fund is a non-major governmental fund. It is a continuation of the Texas Main Street Program which began in 1988. The program is designed to promote the existing downtown businesses and assist downtown property owners in historically renovating their buildings and helping to occupy them with businesses. The Main Street Department promotes the downtown area with periodic activities for local citizenry as well as visitors.

Summary

The City of Henderson is projecting \$22.85K of revenue in FY2025, which represents a 32.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 32.3% or \$10.9K to \$22.83K in FY2025.



Revenue by Fund

The main source of revenue for the Main Street Fund is a transfer from the General Fund. The Main Street Department does organize downtown activities to raise additional funds for the department. One of these activities is the annual Mardi Gras event in February. Several businesses participate in a Gumbo cookoff and the attendees buy a ticket and get to sample as many as they would like. Revenues are based on the history of past events.

Budgeted and Historical 2025 Revenue by Fund

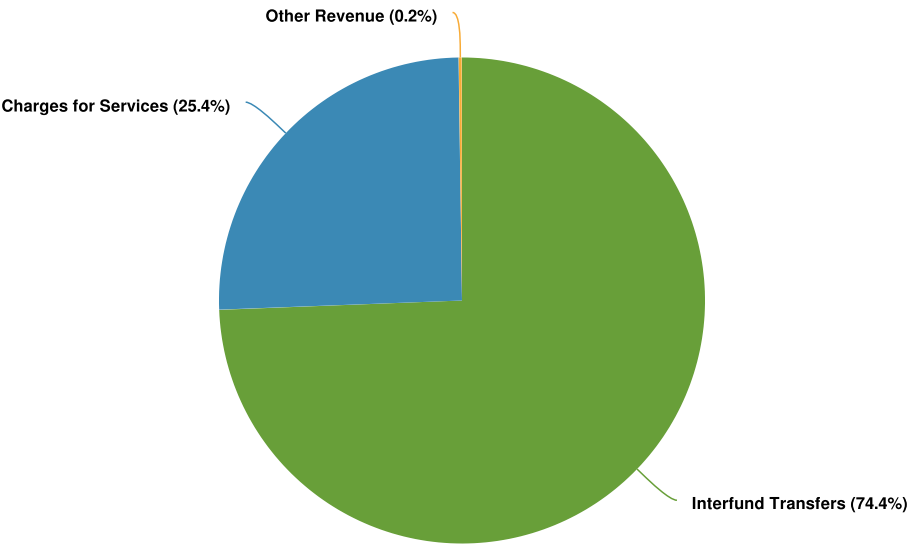


Grey background indicates budgeted figures.

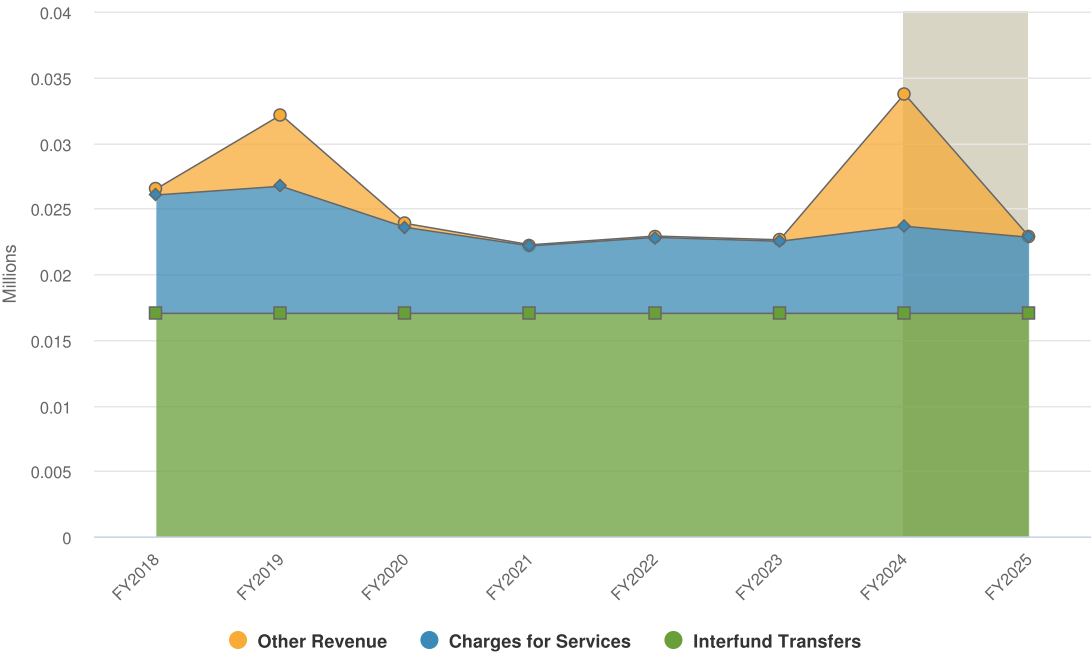
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Main Street Fund	\$22,892	\$22,607	\$33,720	\$22,850	-32.2%
Total Main Street Fund:	\$22,892	\$22,607	\$33,720	\$22,850	-32.2%

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Charges for Services	\$5,787	\$5,497	\$6,640	\$5,800	-12.7%
Interfund Transfers	\$17,000	\$17,000	\$17,000	\$17,000	0%
Other Revenue	\$106	\$110	\$10,080	\$50	-99.5%
Total Revenue Source:	\$22,892	\$22,607	\$33,720	\$22,850	-32.2%

Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Main Street Fund	\$14,639	\$32,496	\$33,720	\$22,825	-32.3%
Total Main Street Fund:	\$14,639	\$32,496	\$33,720	\$22,825	-32.3%

Expenditures by Function

Budgeted and Historical Expenditures by Function

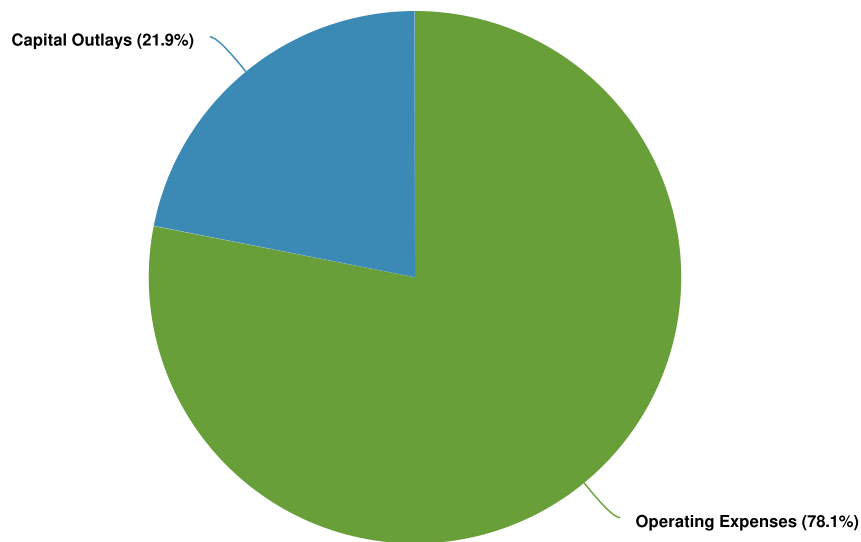


Grey background indicates budgeted figures.

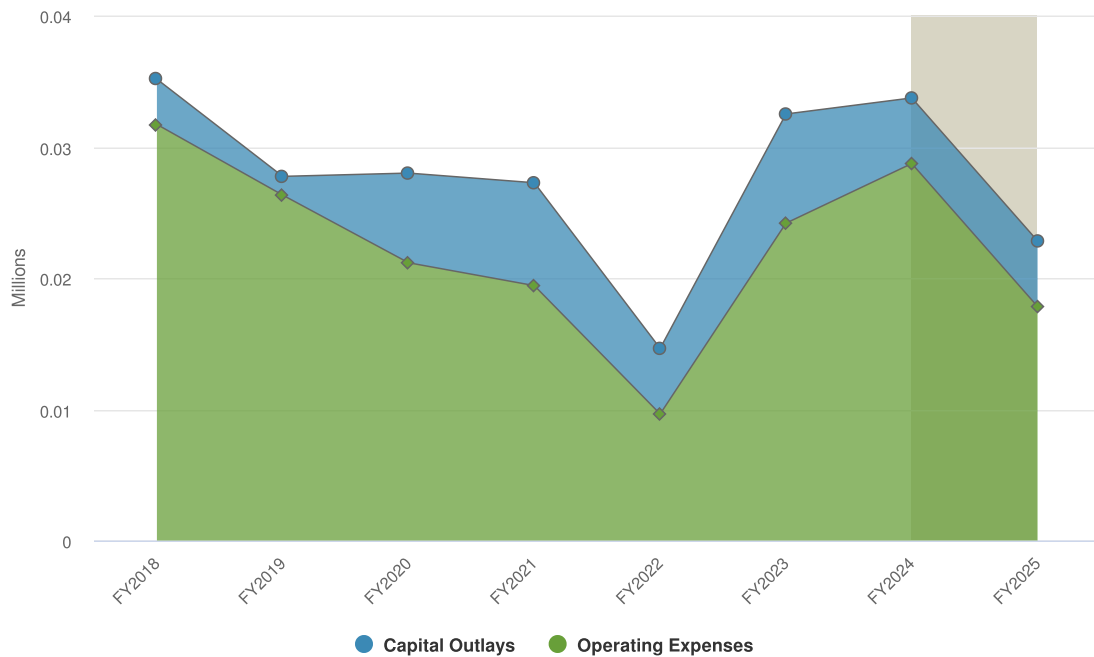
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expenditures					
Main Street Division	\$14,639	\$32,496	\$33,720	\$22,825	-32.3%
Total Expenditures:	\$14,639	\$32,496	\$33,720	\$22,825	-32.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Operating Expenses	\$9,639	\$24,178	\$28,720	\$17,825	-37.9%
Capital Outlays	\$5,000	\$8,318	\$5,000	\$5,000	0%
Total Expense Objects:	\$14,639	\$32,496	\$33,720	\$22,825	-32.3%

Mural installation at Kelly B's

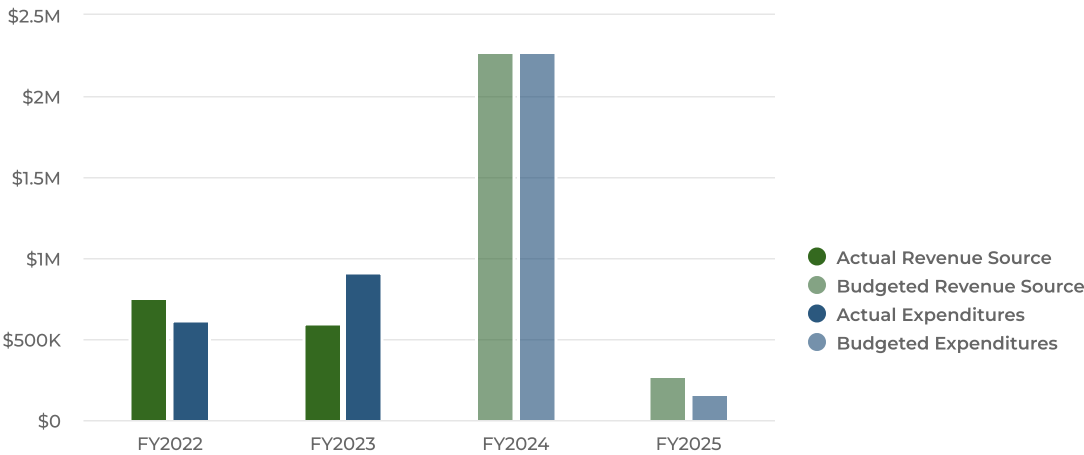


Streets & Drainage Fund

The Street and Drainage Fund is a non-major governmental fund. This fund was created for major street and drainage projects. On September 1, 2003, a 2% electric franchise tax was levied. This revenue is set aside for street improvements. Effective January 1, 2010, the City imposed a road-use charge on drilling rigs. Normally, 10% of sales tax, excluding ad valorem and economic development portions, is set aside for street and drainage projects. This budget did not set aside 10% of sales tax due to \$2,000,000 in 2023 Tax Notes funds being used for several major street projects.

Summary

The City of Henderson is projecting \$280K of revenue in FY2025, which represents a 87.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 92.5% or \$2.11M to \$170K in FY2025.

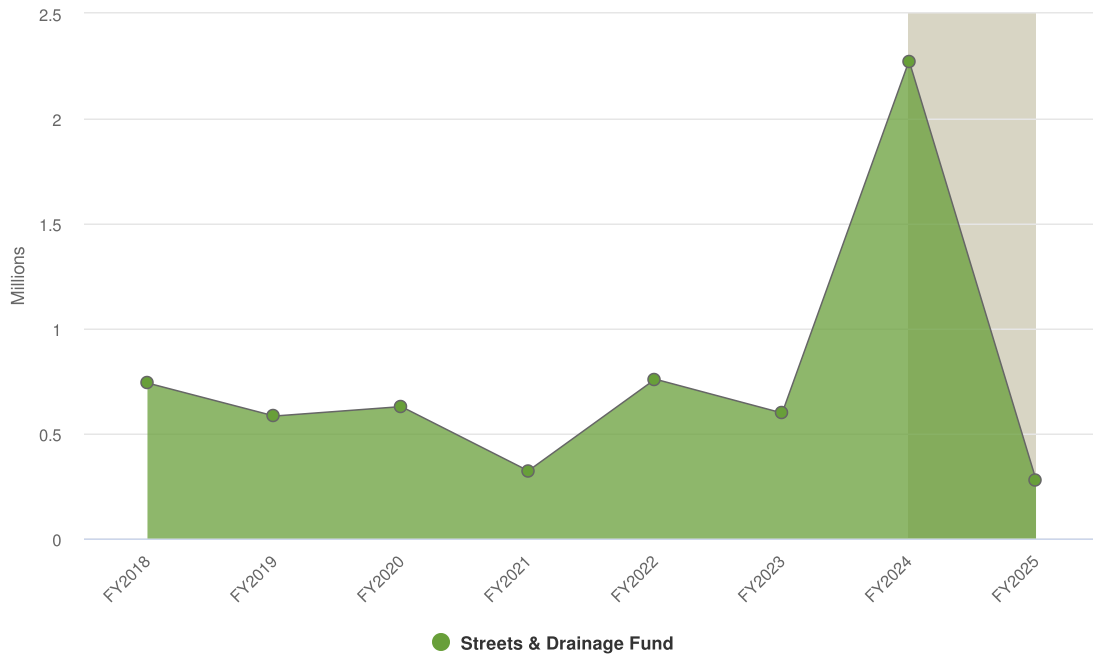


The decrease is due to the 2023 Tax Notes funds being budgeted in the 2023-2024 budget. The 2024-2025 budget will be amended to include the 2023 Tax Notes funds in the street project line items.

Revenue by Fund

The main sources of revenue for the Street and Drainage Fund are electric franchise tax and drilling rig street use fees. The estimates for these revenues are based on the history of collections.

Budgeted and Historical 2025 Revenue by Fund

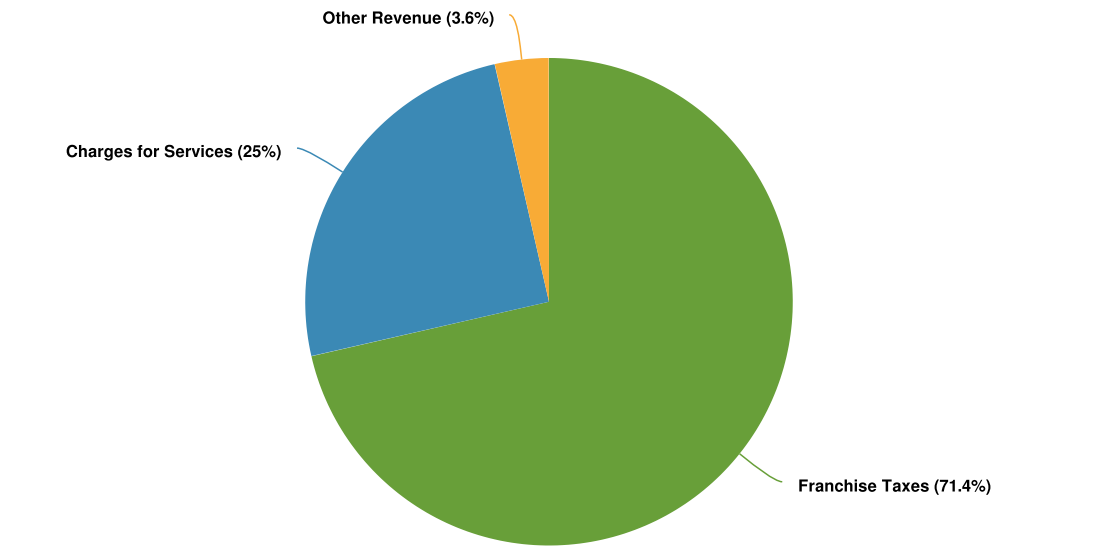


Grey background indicates budgeted figures.

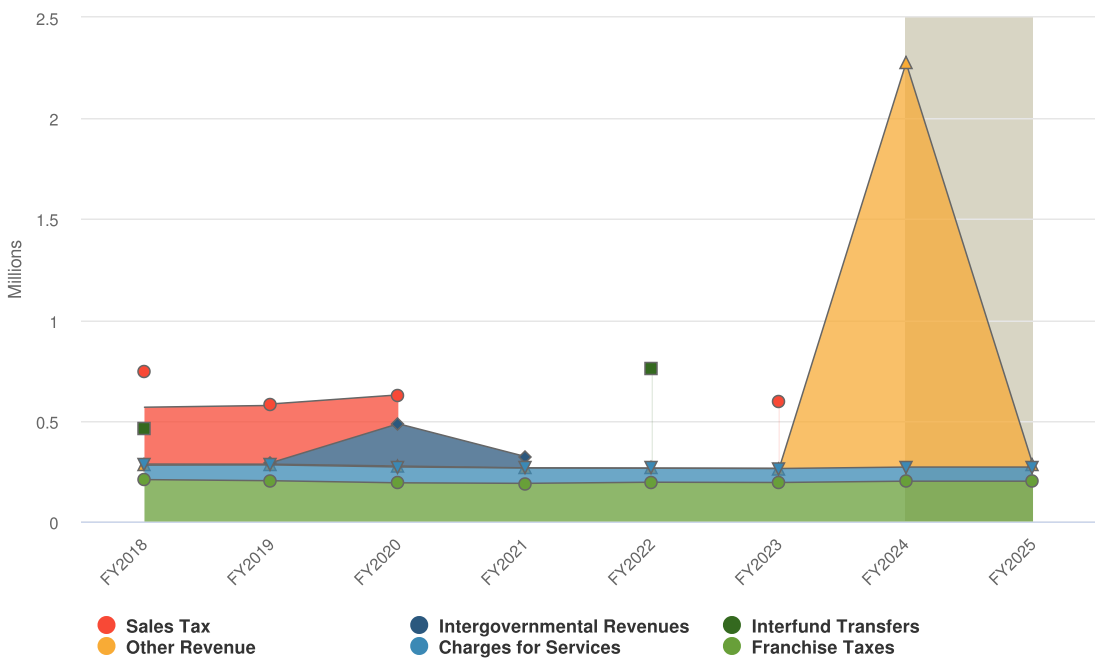
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Streets & Drainage Fund	\$758,788	\$597,621	\$2,275,000	\$280,000	-87.7%
Total Streets & Drainage Fund:	\$758,788	\$597,621	\$2,275,000	\$280,000	-87.7%

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



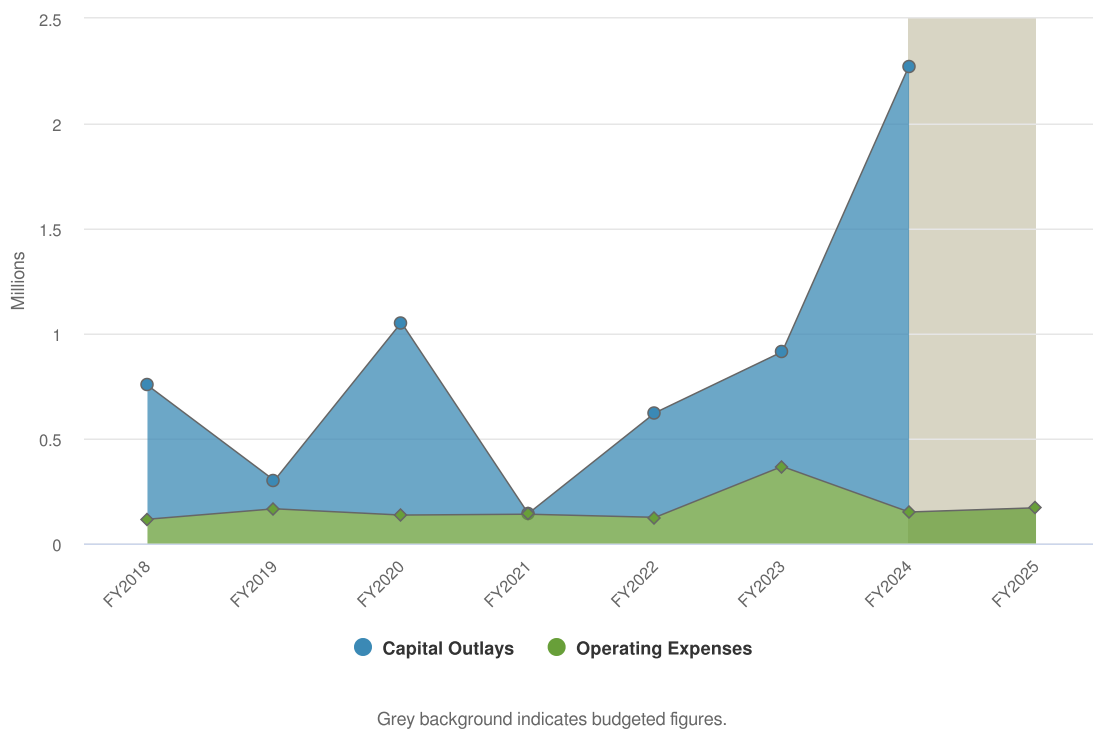
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Sales Tax	\$0	\$334,145	\$0	\$0	0%
Franchise Taxes	\$194,824	\$193,500	\$200,000	\$200,000	0%
Charges for Services	\$69,408	\$69,408	\$70,000	\$70,000	0%
Interfund Transfers	\$493,882	\$0	\$0	\$0	0%
Other Revenue	\$674	\$568	\$2,005,000	\$10,000	-99.5%
Total Revenue Source:	\$758,788	\$597,621	\$2,275,000	\$280,000	-87.7%

Expenditures by Expense Type

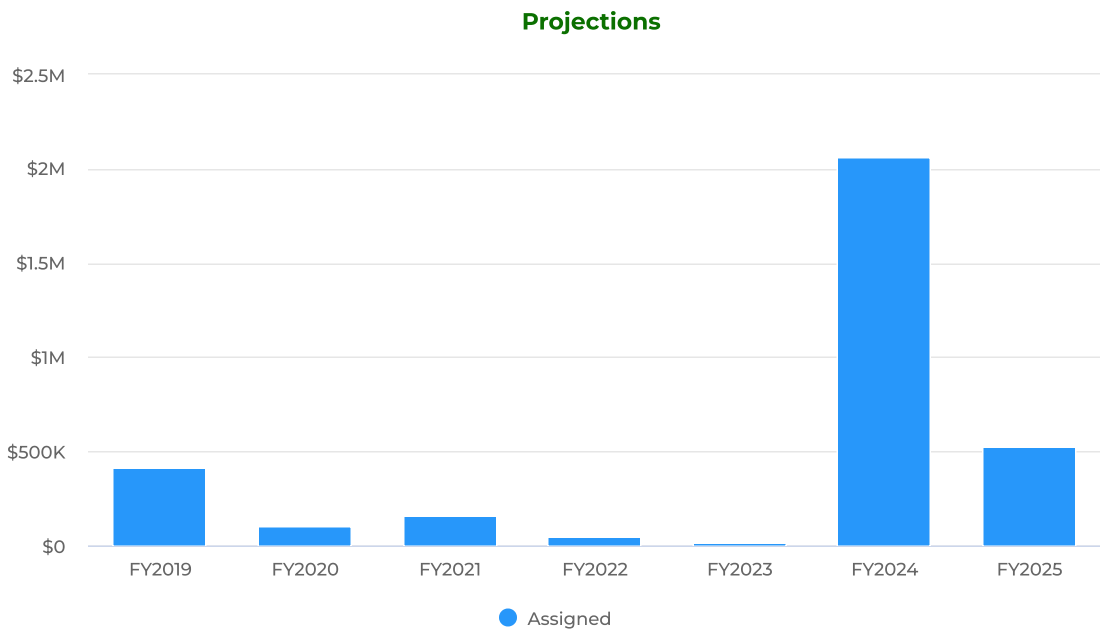
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Operating Expenses	\$124,679	\$367,108	\$150,000	\$170,000	13.3%
Capital Outlays	\$498,223	\$545,657	\$2,125,000	\$0	-100%
Total Expense Objects:	\$622,901	\$912,765	\$2,275,000	\$170,000	-92.5%

Fund Balance

The reserve in this fund has declined due to the 2019 Bond Series of over \$5,500,000 being used for major street repairs to over 75 streets. The 2023-2024 budget included the 2023 Tax Notes funds of \$2,000,000. These funds will be used for major street projects in 2025.



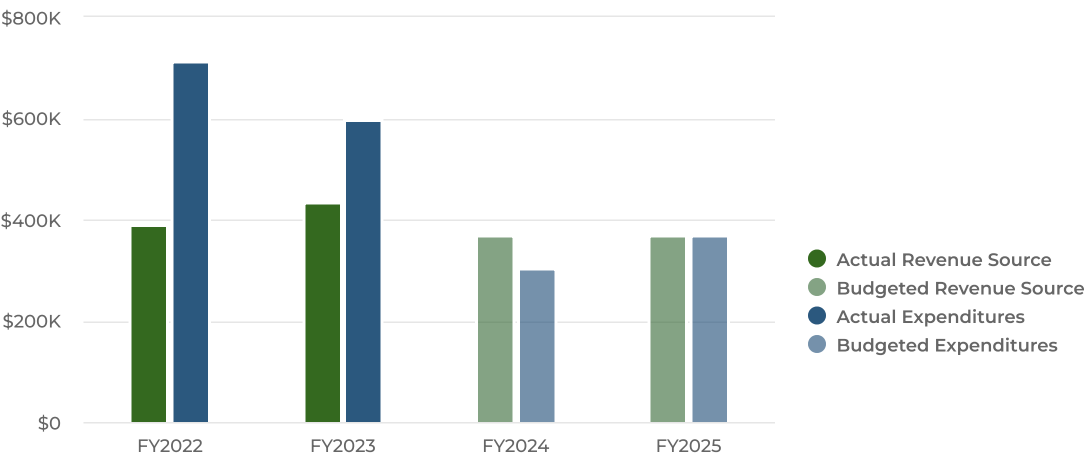
Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025	% Change
Fund Balance	—	—	—	—	—	
Assigned	\$196,691	\$332,578	\$17,433	\$2,060,076	\$525,000	-74.5%
Total Fund Balance:	\$196,691	\$332,578	\$17,433	\$2,060,076	\$525,000	-74.5%

General Construction Fund

The General Construction Fund is a non-major governmental fund. This fund was created in 1999 from the sale of the City landfill to IESI. The City received \$1,000,000 at the time of the sale, then received \$500,000 when the gates opened. According to the contract between the City and Waste Connections, the City will receive \$.60 per cubic yard of waste over the life of the landfill, with a guarantee of at least \$120,000 per year for the first 10 years. This fund is used for major general construction projects.

Summary

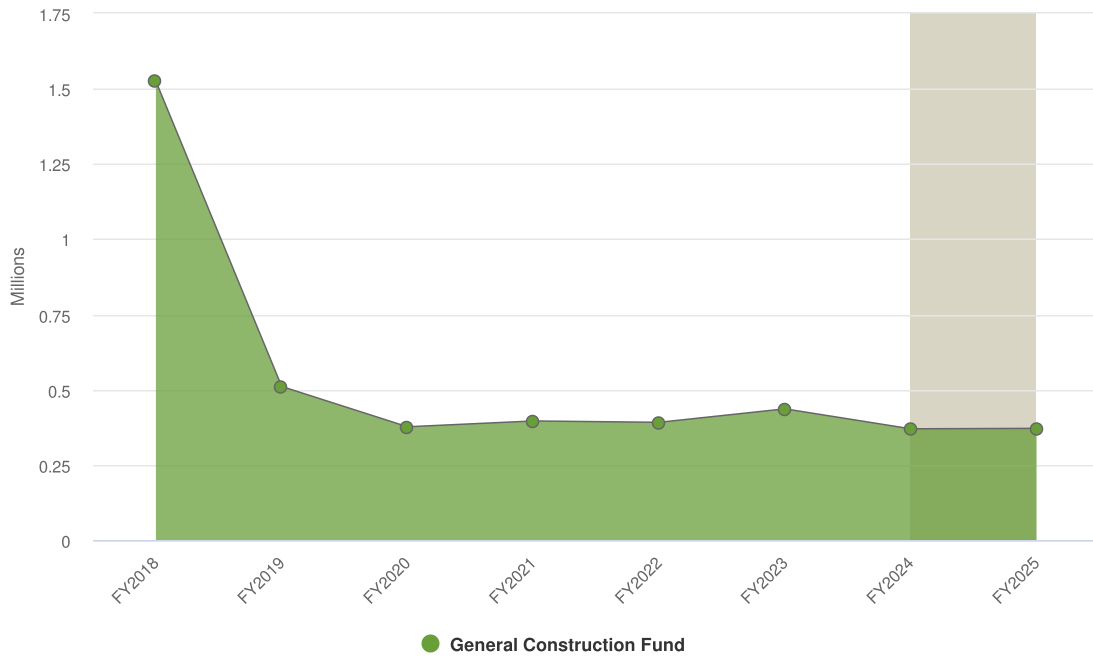
The City of Henderson is projecting \$371.08K of revenue in FY2025, which represents a 0.4% increase over the prior year. Budgeted expenditures are projected to increase by 21.9% or \$66.6K to \$371K in FY2025.



Revenue by Fund

The revenue has remained constant for the past few years and the estimates are based on this history.

Budgeted and Historical 2025 Revenue by Fund



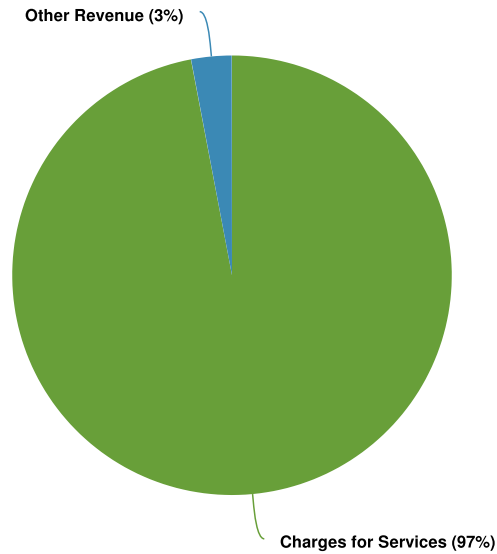
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
General Construction Fund	\$391,185	\$435,937	\$369,583	\$371,083	0.4%
Total General Construction Fund:	\$391,185	\$435,937	\$369,583	\$371,083	0.4%

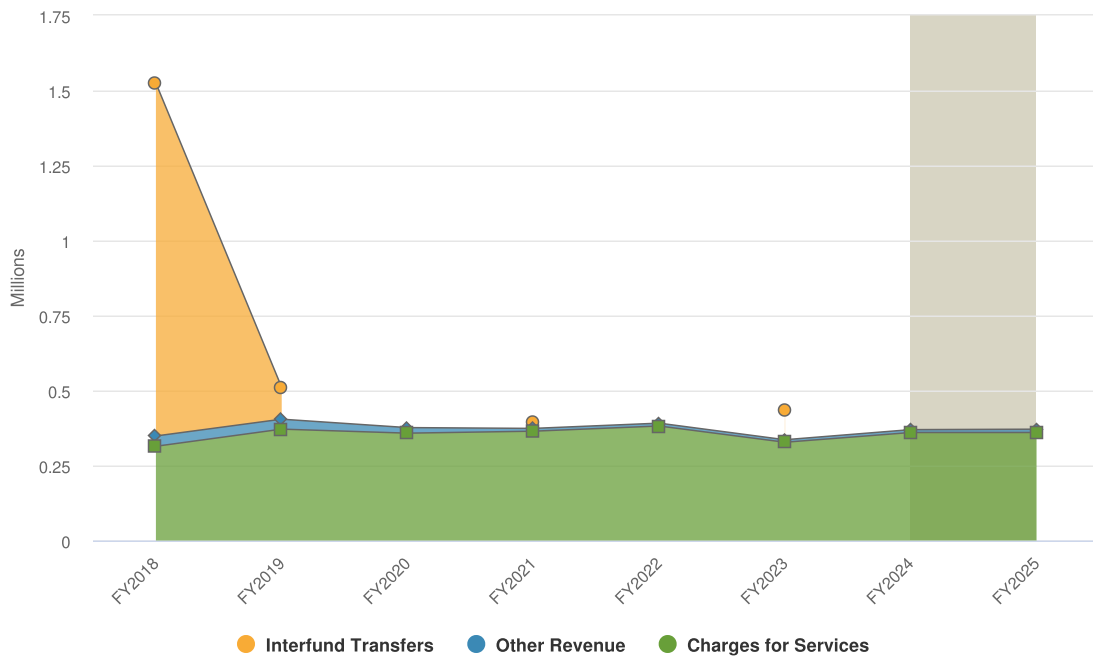
Revenues by Source

The main source of revenue for this fund is landfill gate proceeds.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



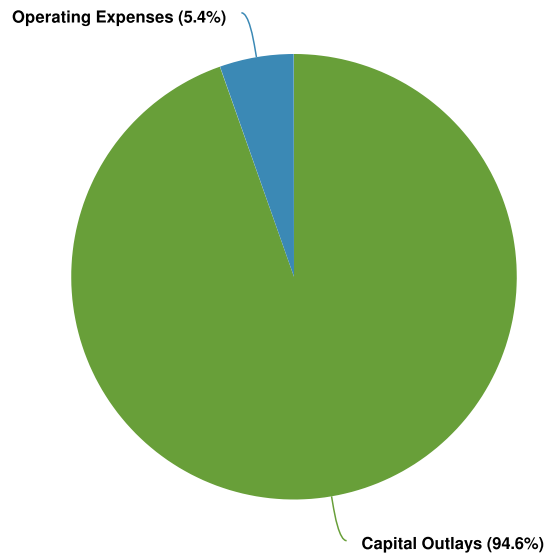
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Charges for Services	\$381,683	\$327,524	\$360,000	\$360,000	0%
Interfund Transfers		\$100,000	\$0	\$0	0%
Other Revenue	\$9,502	\$8,413	\$9,583	\$11,083	15.7%
Total Revenue Source:	\$391,185	\$435,937	\$369,583	\$371,083	0.4%

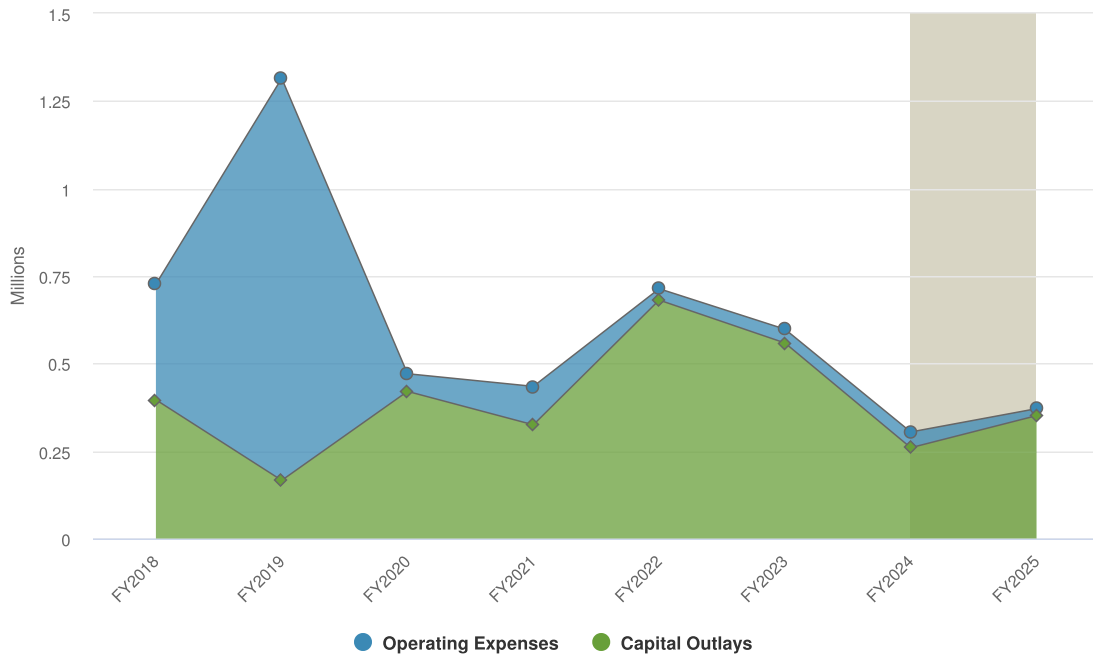
Expenditures by Expense Type

This fund was created to set aside funds for major construction projects like renovating office space, adding on to buildings, park improvements, etc. This budget includes park improvements and the continued remodel of the new City Hall building.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



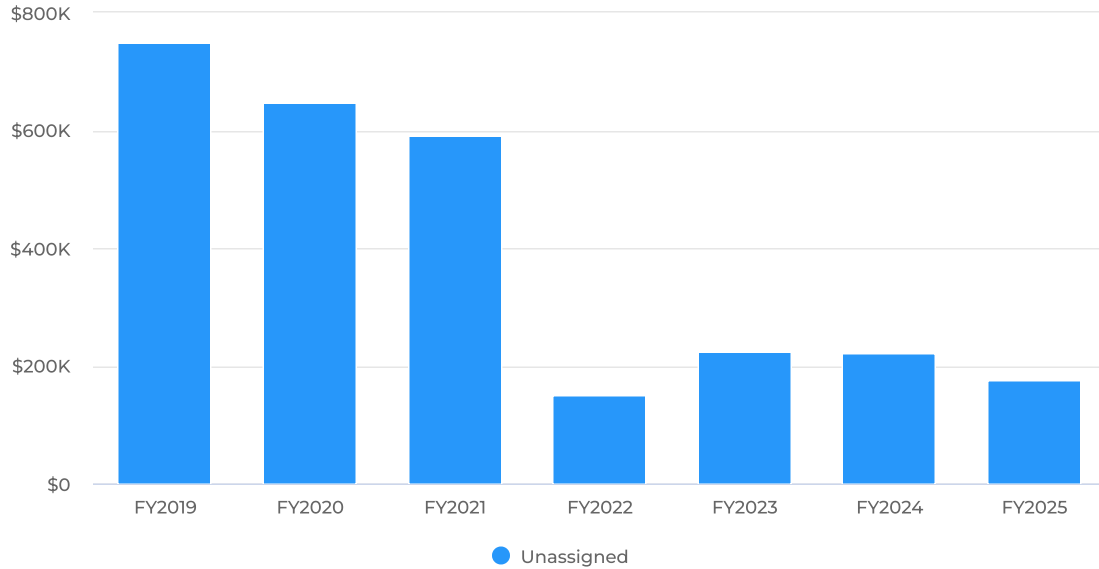
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Operating Expenses	\$32,441	\$39,413	\$45,000	\$20,000	-55.6%
Capital Outlays	\$681,227	\$558,629	\$259,400	\$351,000	35.3%
Total Expense Objects:	\$713,667	\$598,042	\$304,400	\$371,000	21.9%

Fund Balance

This fund is used for construction projects for several departments of the City. This fund was significantly reduced in 2022 due to renovations to the office building purchased to house most of the City offices. The reserves could increase in the next few years if a portion of the park property purchased sells for development.

Projections



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025	% Change
Fund Balance	—	—	—	—	—	
Unassigned	\$709,167	\$387,315	\$225,210	\$221,322	\$175,000	-20.9%
Total Fund Balance:	\$709,167	\$387,315	\$225,210	\$221,322	\$175,000	-20.9%

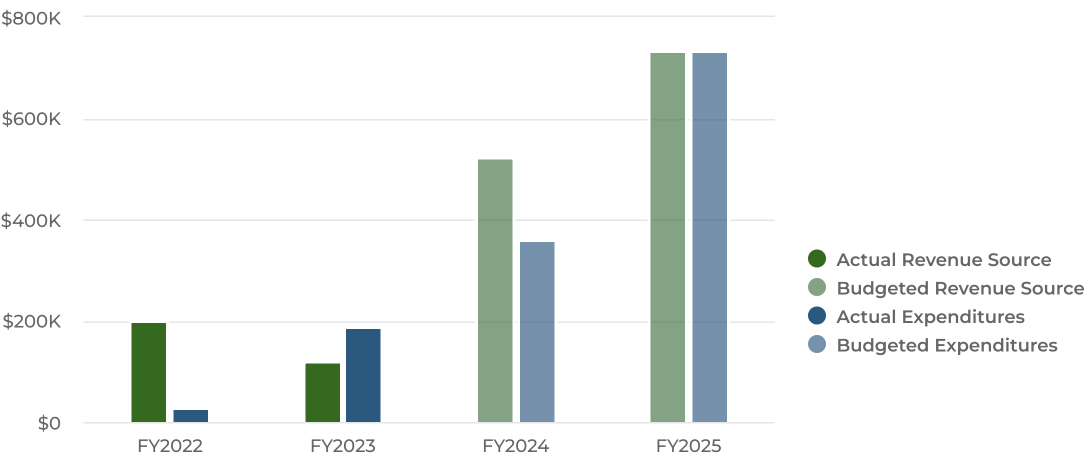


Water/Sewer Construction Fund

The Water/Sewer Construction Fund is a non-major proprietary fund. This fund was created to set aside funds for major water/sewer construction projects. The main revenue comes directly from the Water/Sewer Fund.

Summary

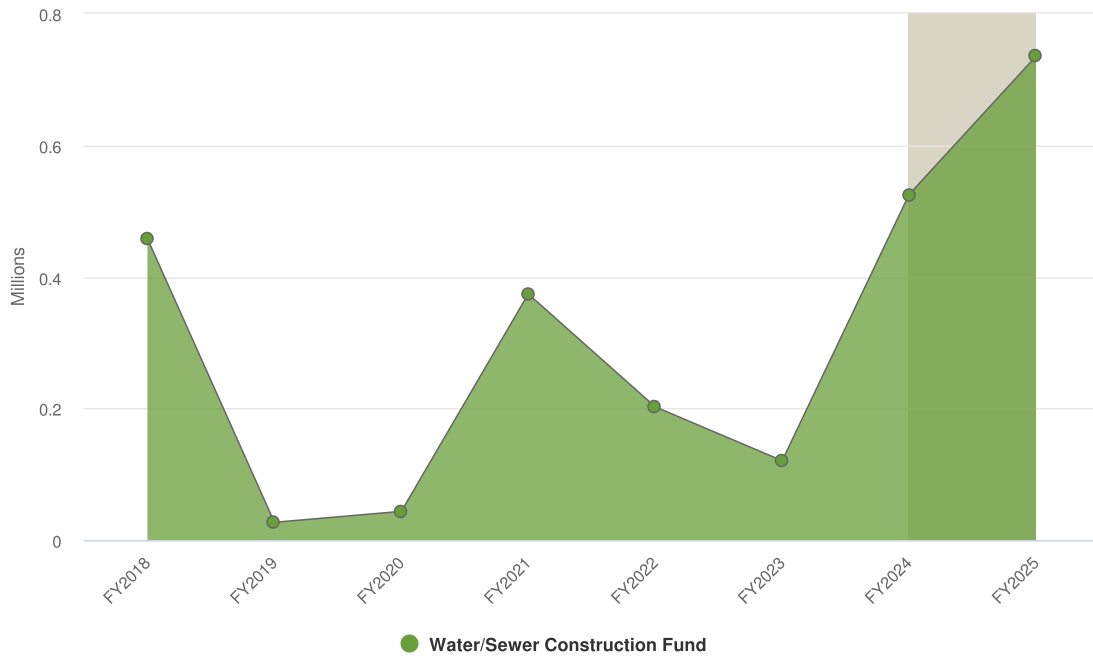
The City of Henderson is projecting \$735.07K of revenue in FY2025, which represents a 40.0% increase over the prior year. Budgeted expenditures are projected to increase by 104.0% or \$374.77K to \$735.07K in FY2025.



Revenue by Fund

Since the main source of revenue for this fund comes from the water/sewer fund and the water/sewer fund's reserve has declined in the last few years, the revenue has been limited, causing an inability to build a reserve in this fund. The future plans for this fund would be for it to become a major proprietary fund.

Budgeted and Historical 2025 Revenue by Fund



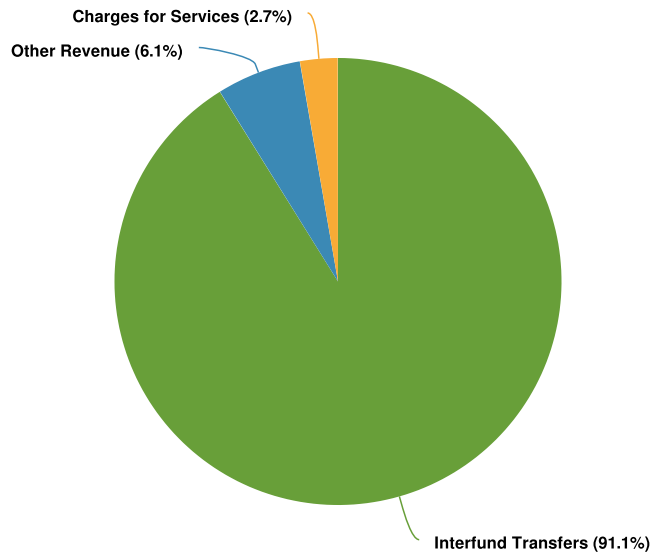
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Water/Sewer Construction Fund	\$202,377	\$120,545	\$525,000	\$735,070	40%
Total Water/Sewer Construction Fund:	\$202,377	\$120,545	\$525,000	\$735,070	40%

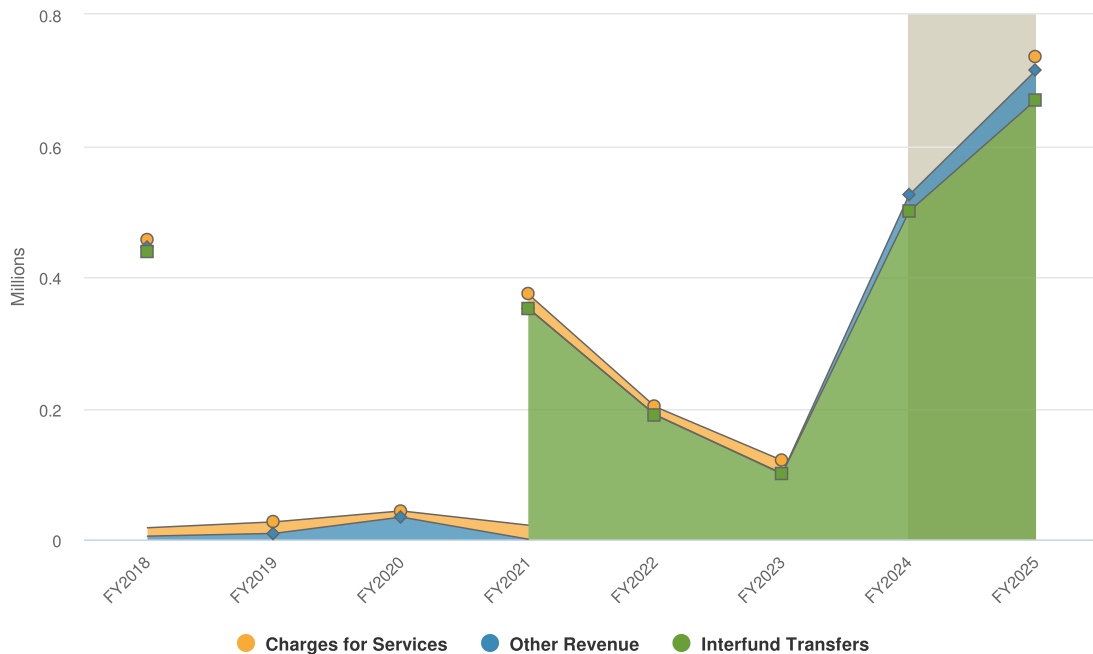
Revenues by Source

The main source of revenue for the water/sewer construction fund is a transfer from the reserve in the water/sewer fund. This reserve is expected to increase with the installation of new water meters in 2023. As the reserve increases in the water/sewer fund more money will be available to transfer into the water/sewer construction fund.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



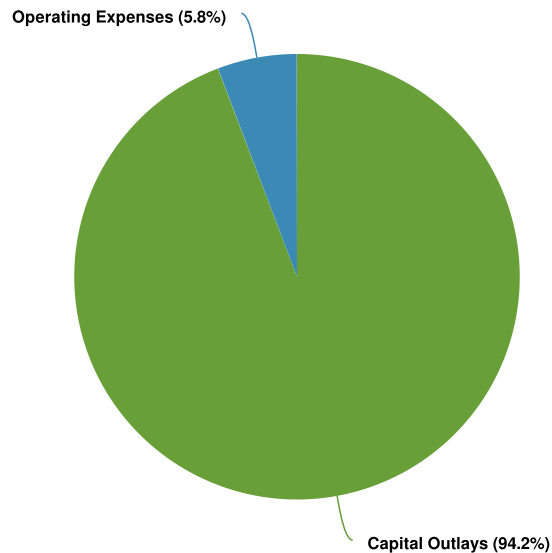
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Charges for Services	\$12,373	\$19,947	\$0	\$20,000	N/A
Interfund Transfers	\$189,797	\$100,000	\$500,000	\$670,000	34%
Other Revenue	\$207	\$598	\$25,000	\$45,070	80.3%
Total Revenue Source:	\$202,377	\$120,545	\$525,000	\$735,070	40%

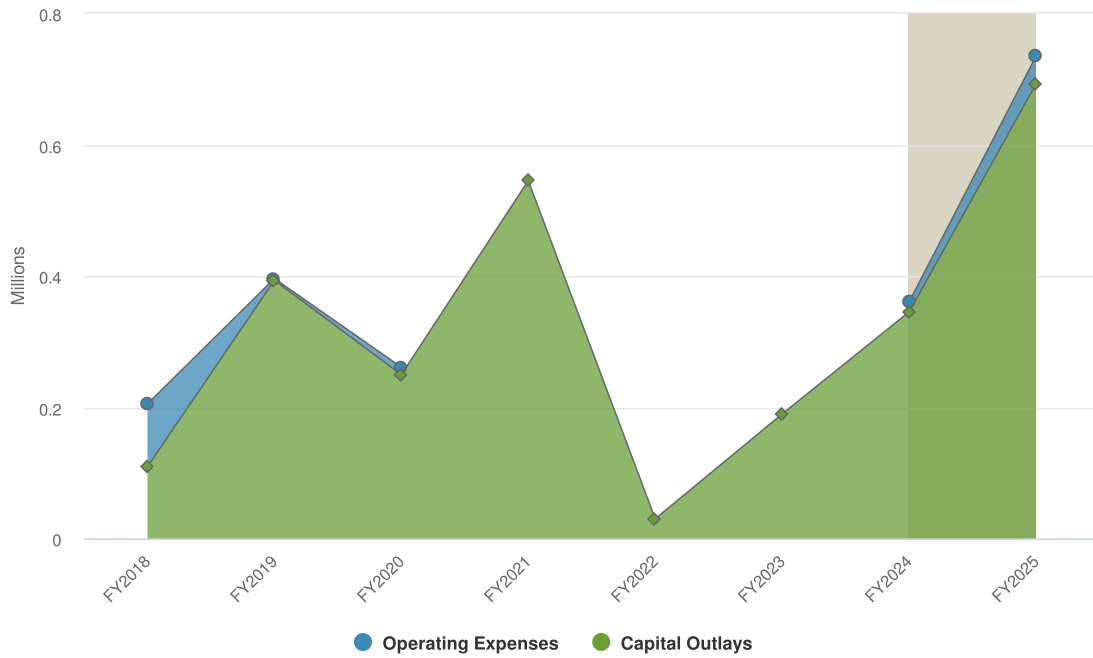
Expenditures by Expense Type

This fund is used to cover major construction projects. As the reserve increases in this fund, the need to issue debt to cover the cost of major projects will decrease. The last 3 years of major projects have been funded by the 2018 bond series. The City is looking at ways to increase the reserve in the water/sewer fund so the reserve in the water/sewer construction fund will also increase.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

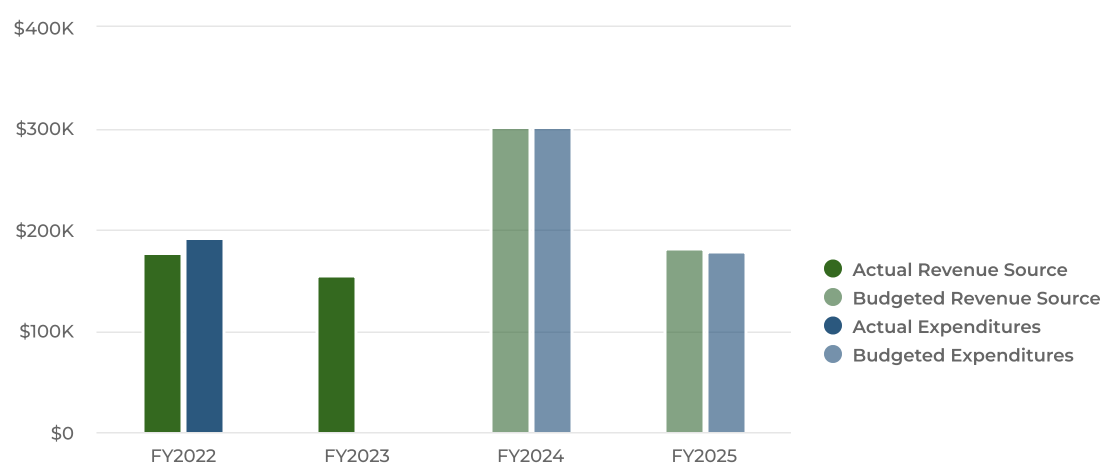
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Operating Expenses	\$0	\$0	\$15,000	\$42,350	182.3%
Capital Outlays	\$30,017	\$189,701	\$345,300	\$692,720	100.6%
Total Expense Objects:	\$30,017	\$189,701	\$360,300	\$735,070	104%

Equipment Replacement Fund

The Equipment Replacement Fund is a non-major governmental fund. This fund is used as an in-house lender. If a department is in need of equipment, it may be purchased through this fund. The department will in turn pay back this fund over a period of specified years within their annual budget.

Summary

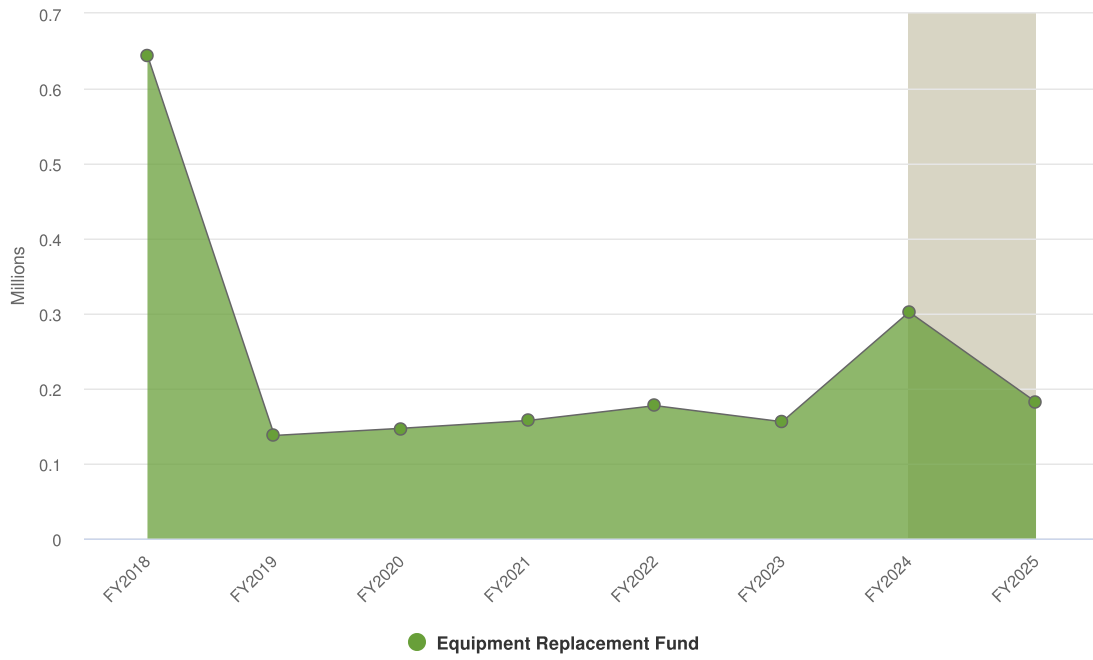
The City of Henderson is projecting \$181.89K of revenue in FY2025, which represents a 39.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 40.7% or \$123K to \$179K in FY2025.



Revenue by Fund

The revenue source for this fund comes from other departments' payments for prior year purchases.

Budgeted and Historical 2025 Revenue by Fund

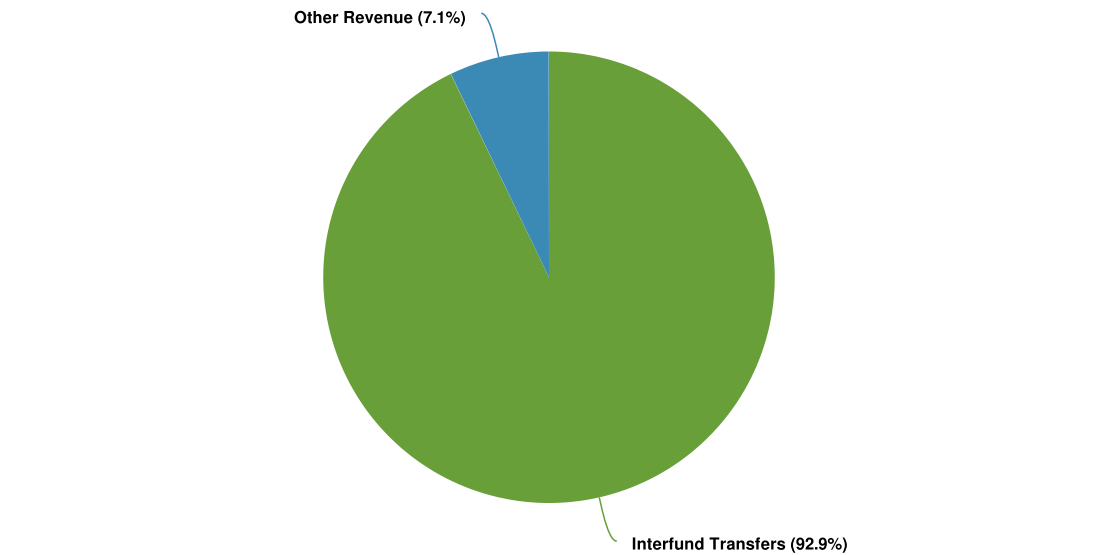


Grey background indicates budgeted figures.

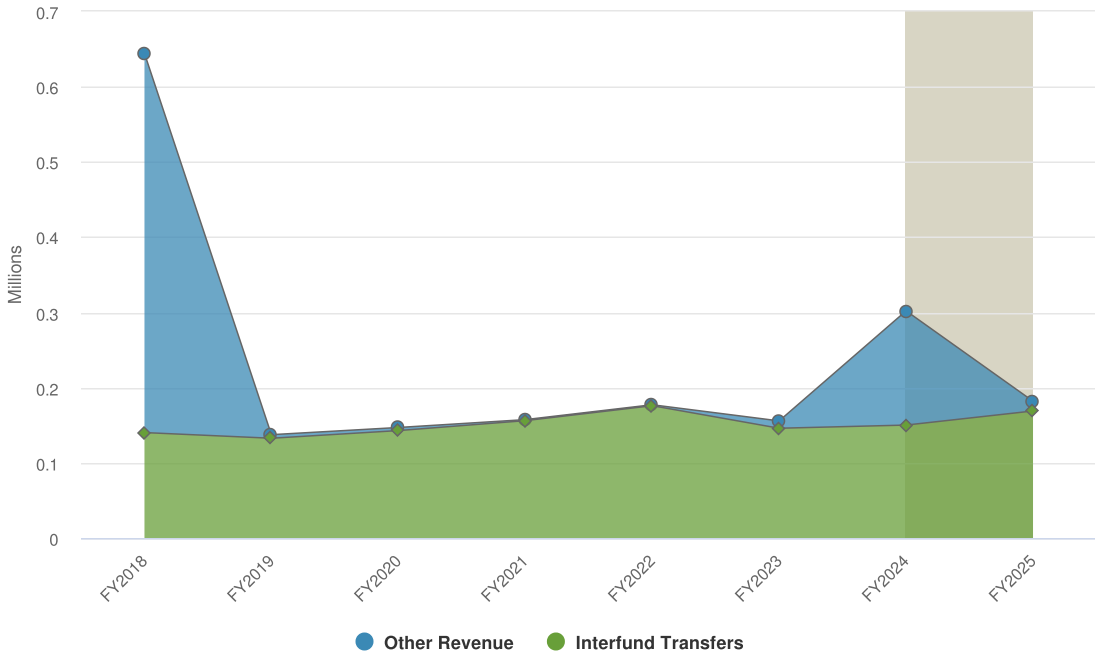
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Equipment Replacement Fund	\$177,156	\$155,701	\$302,000	\$181,892	-39.8%
Total Equipment Replacement Fund:	\$177,156	\$155,701	\$302,000	\$181,892	-39.8%

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

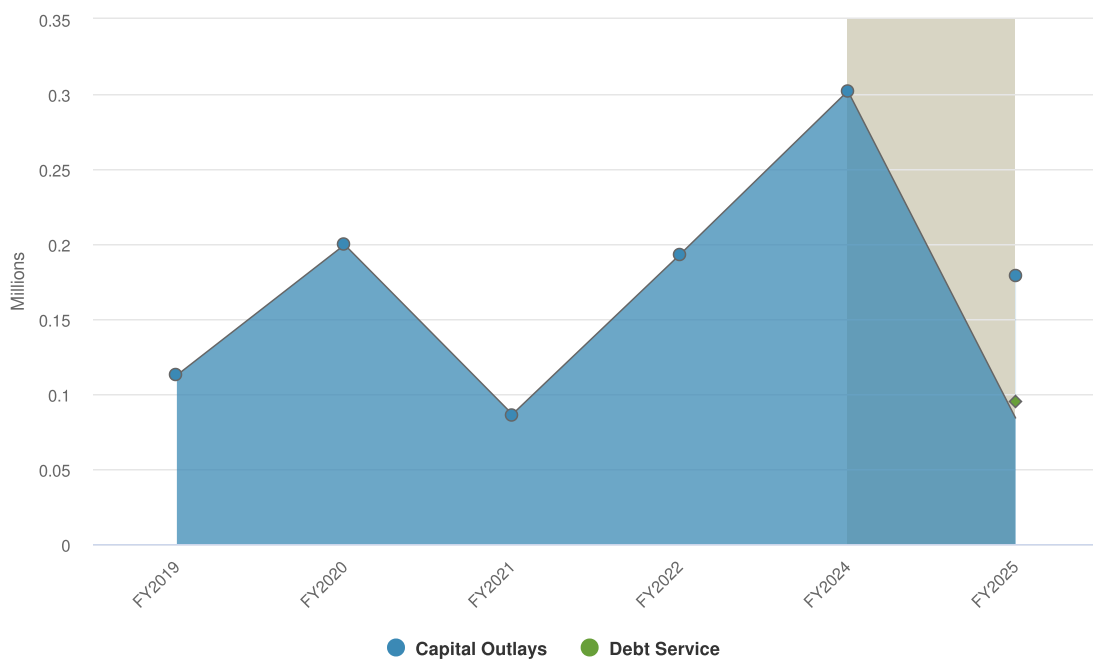
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Interfund Transfers	\$175,900	\$145,929	\$150,138	\$168,892	12.5%
Other Revenue	\$1,256	\$9,772	\$151,862	\$13,000	-91.4%
Total Revenue Source:	\$177,156	\$155,701	\$302,000	\$181,892	-39.8%

Expenditures by Expense Type

The expenditures for this fund are based on the needs of other departments for vehicles and equipment. In order to maintain a reserve, the total purchases are less than or equal to the calculated payments from the other departments for the budget year.

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Capital Outlays	\$193,094	\$0	\$302,000	\$84,000	-72.2%
Debt Service		\$0		\$95,000	N/A
Total Expense Objects:	\$193,094	\$0	\$302,000	\$179,000	-40.7%

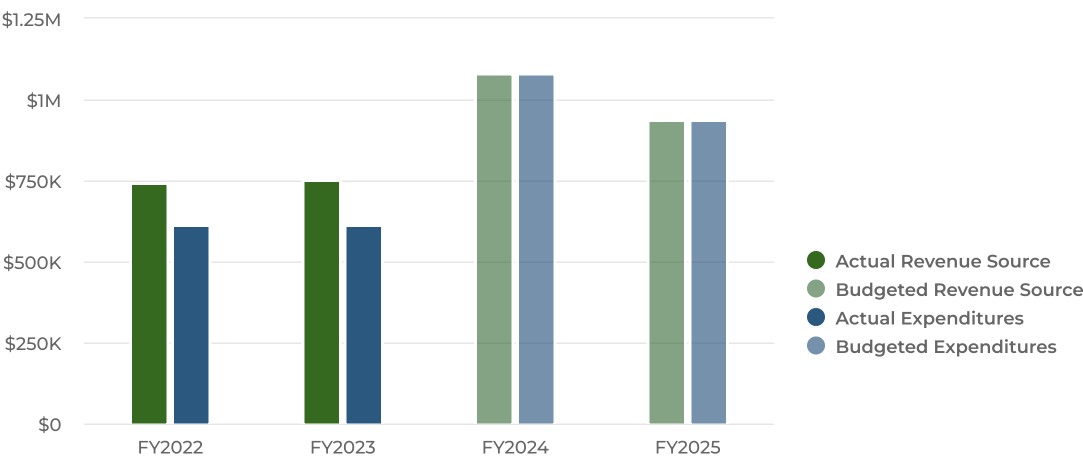


General Debt Service Fund

The General Debt Service Fund is a non-major governmental fund. The General Fund debt payments and fees are processed from this fund. A new debt payment was added in the 2023-2024 Budget for the 2023 Tax Notes.

Summary

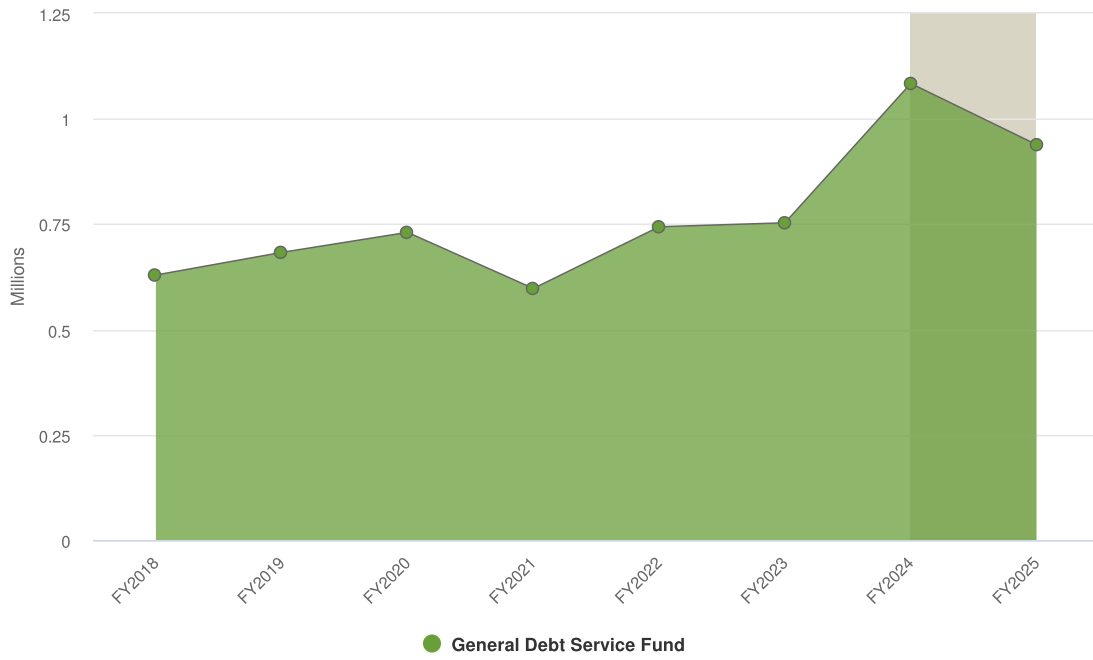
The City of Henderson is projecting \$938.61K of revenue in FY2025, which represents a 13.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 13.4% or \$145.37K to \$938.61K in FY2025.



Revenue by Fund

The revenue source for this fund is ad valorem taxes. The estimated revenue is determined after the tax rate is calculated.

Budgeted and Historical 2025 Revenue by Fund

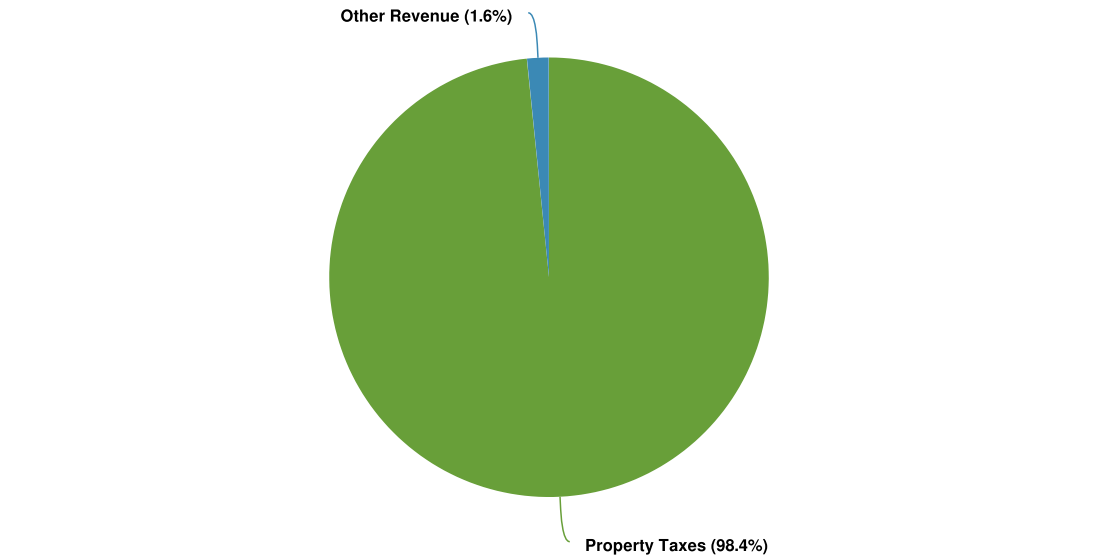


Grey background indicates budgeted figures.

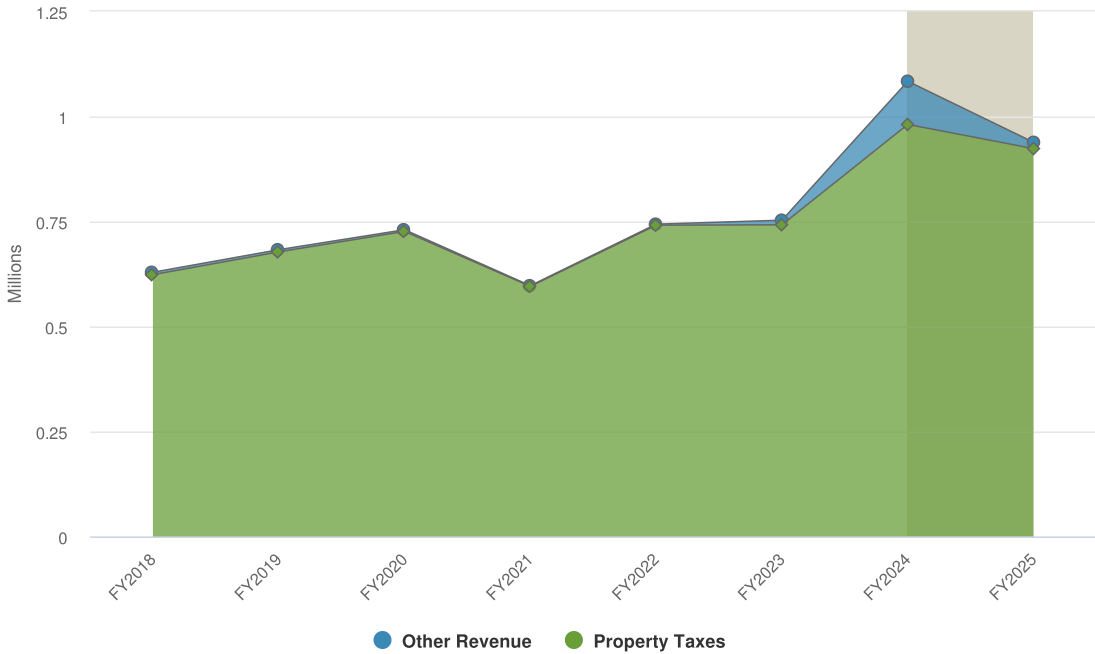
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
General Debt Service Fund	\$743,678	\$753,140	\$1,083,972	\$938,605	-13.4%
Total General Debt Service Fund:	\$743,678	\$753,140	\$1,083,972	\$938,605	-13.4%

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

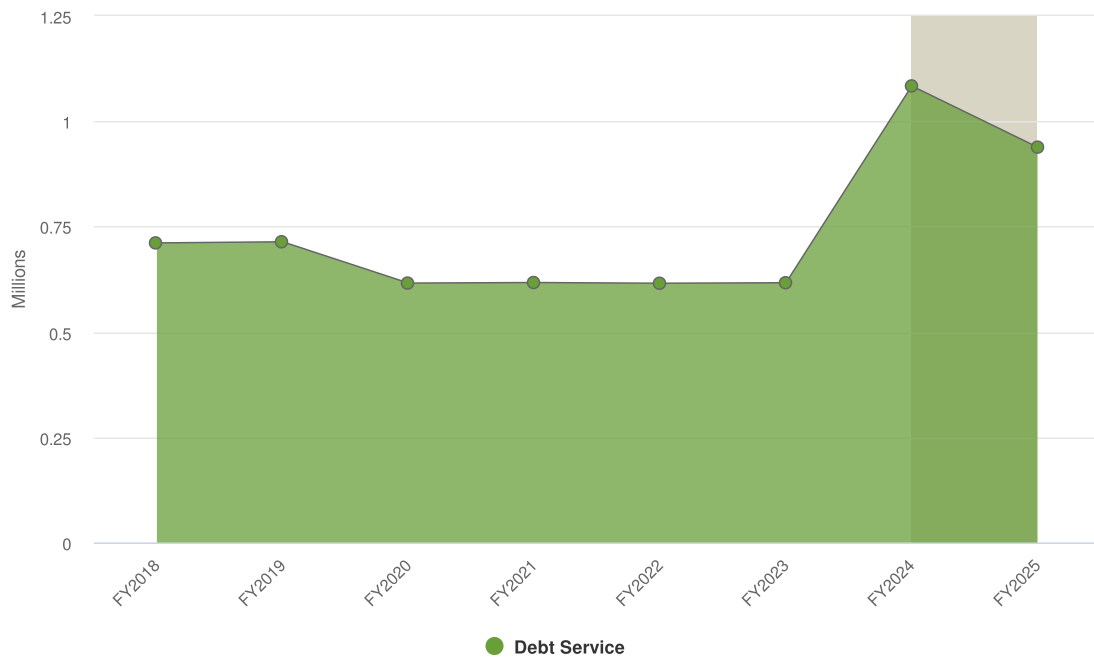
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Property Taxes	\$741,196	\$742,193	\$981,112	\$923,605	-5.9%
Other Revenue	\$2,483	\$10,947	\$102,860	\$15,000	-85.4%
Total Revenue Source:	\$743,678	\$753,140	\$1,083,972	\$938,605	-13.4%

Expenditures by Expense Type

The expenditures for this fund are determined by the bond payments for principal and interest and fees.

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

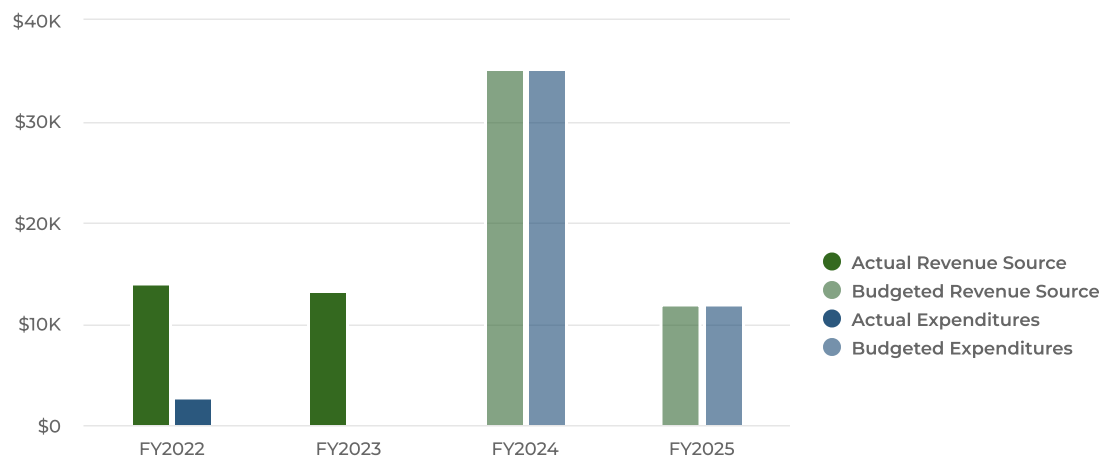
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Debt Service	\$615,566	\$616,730	\$1,083,972	\$938,605	-13.4%
Total Expense Objects:	\$615,566	\$616,730	\$1,083,972	\$938,605	-13.4%

Cemetery Fund

The Cemetery Fund is a non-major governmental fund. This fund began in May 2004 for capital improvements. The revenue source for this fund is interment fees.

Summary

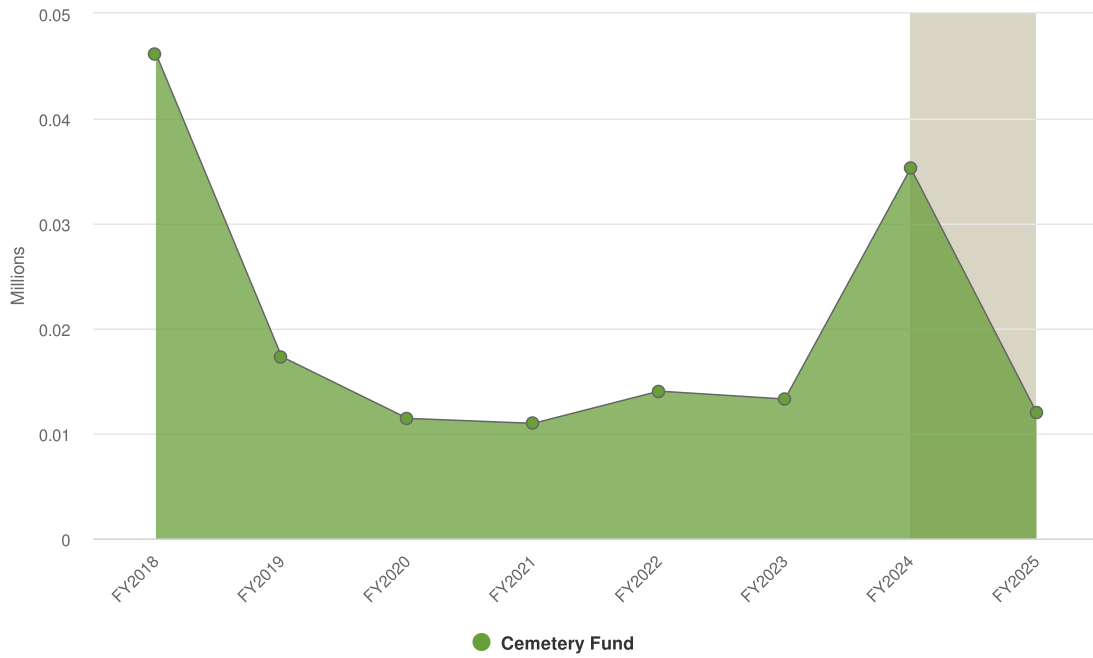
The City of Henderson is projecting \$12K of revenue in FY2025, which represents a 66.0% decrease over the prior year. Budgeted expenditures are projected to decrease by 66.0% or \$23.27K to \$12K in FY2025.



Revenue by Fund

The revenue estimates are based on history of burials.

Budgeted and Historical 2025 Revenue by Fund

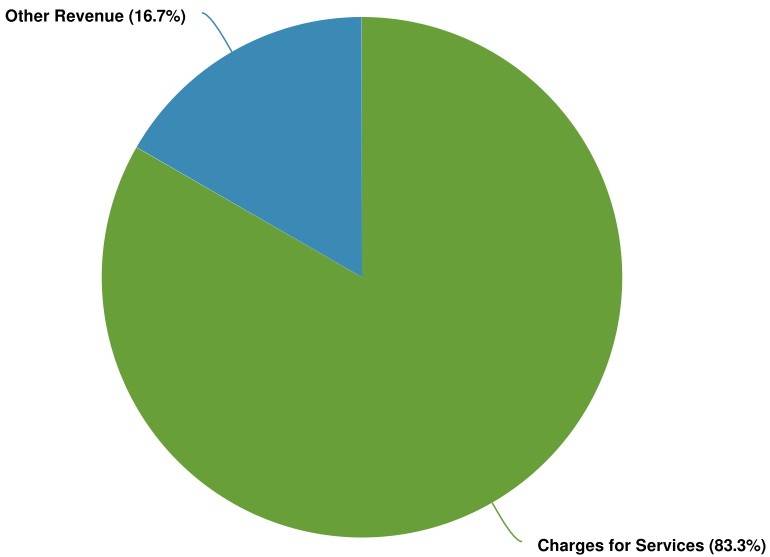


Grey background indicates budgeted figures.

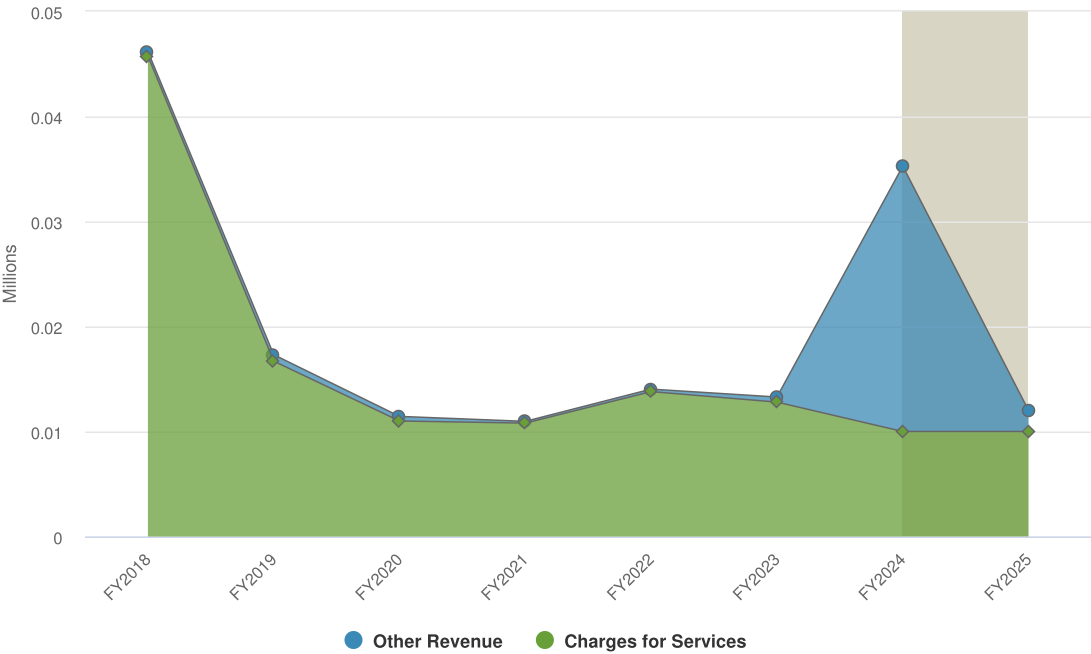
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Cemetery Fund	\$14,036	\$13,285	\$35,270	\$12,000	-66%
Total Cemetery Fund:	\$14,036	\$13,285	\$35,270	\$12,000	-66%

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

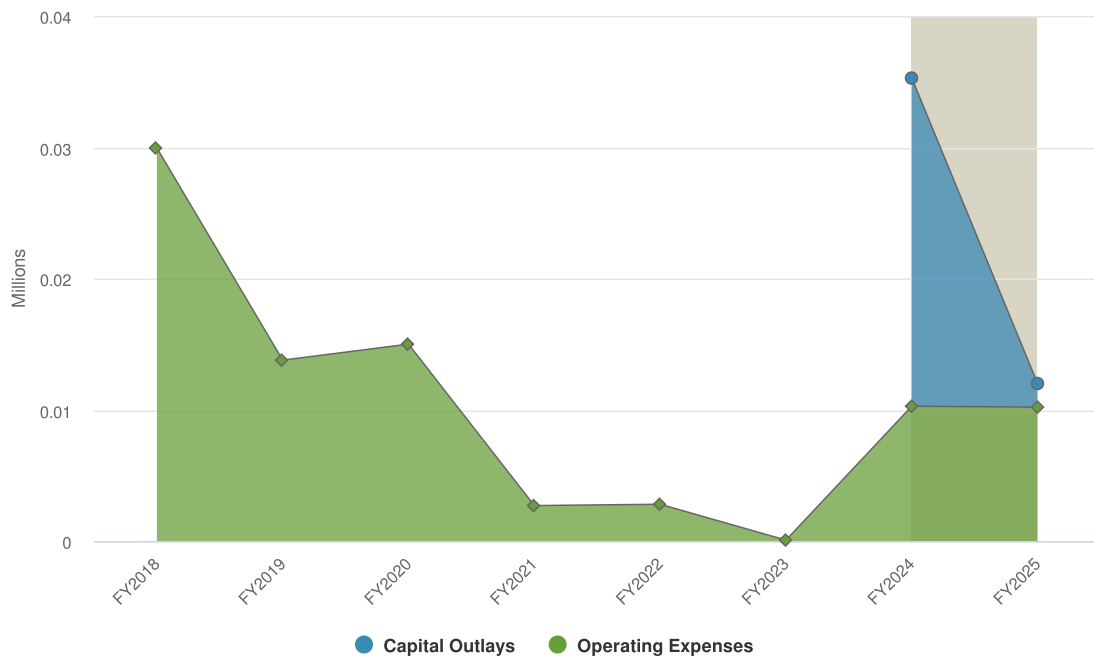
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Charges for Services	\$13,800	\$12,800	\$10,000	\$10,000	0%
Other Revenue	\$236	\$485	\$25,270	\$2,000	-92.1%
Total Revenue Source:	\$14,036	\$13,285	\$35,270	\$12,000	-66%

Expenditures by Expense Type

The expenditures for this fund are for the capital improvements to 5 cemeteries in the City.

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Operating Expenses	\$2,800	\$68	\$10,270	\$10,200	-0.7%
Capital Outlays		\$0	\$25,000	\$1,800	-92.8%
Total Expense Objects:	\$2,800	\$68	\$35,270	\$12,000	-66%

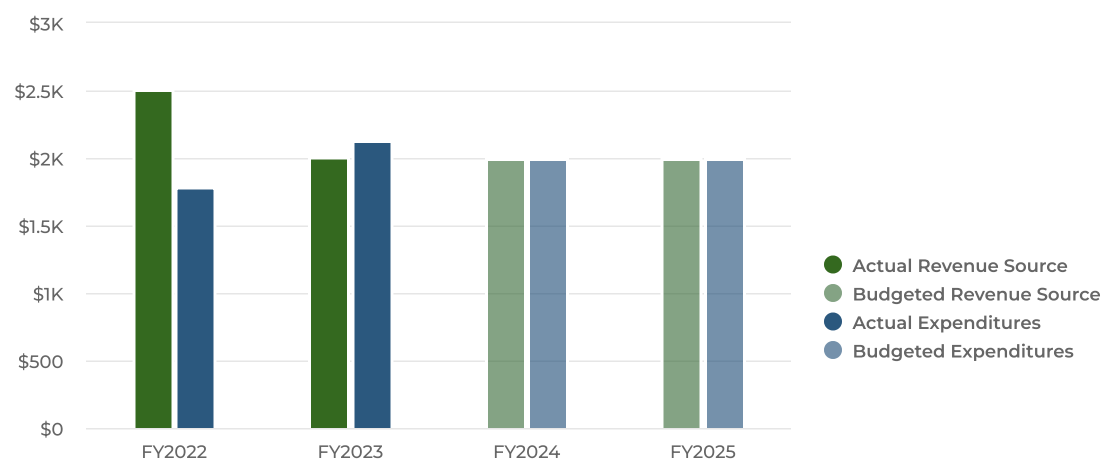


Volunteer Firefighters Retirement Fund

The Volunteer Firefighters Retirement Fund is a non-major fiduciary fund. This fund exists to provide benefits for Volunteer Firefighters. Originally, funding was provided by the state, but when it ended, the City opted to continue the benefit.

Summary

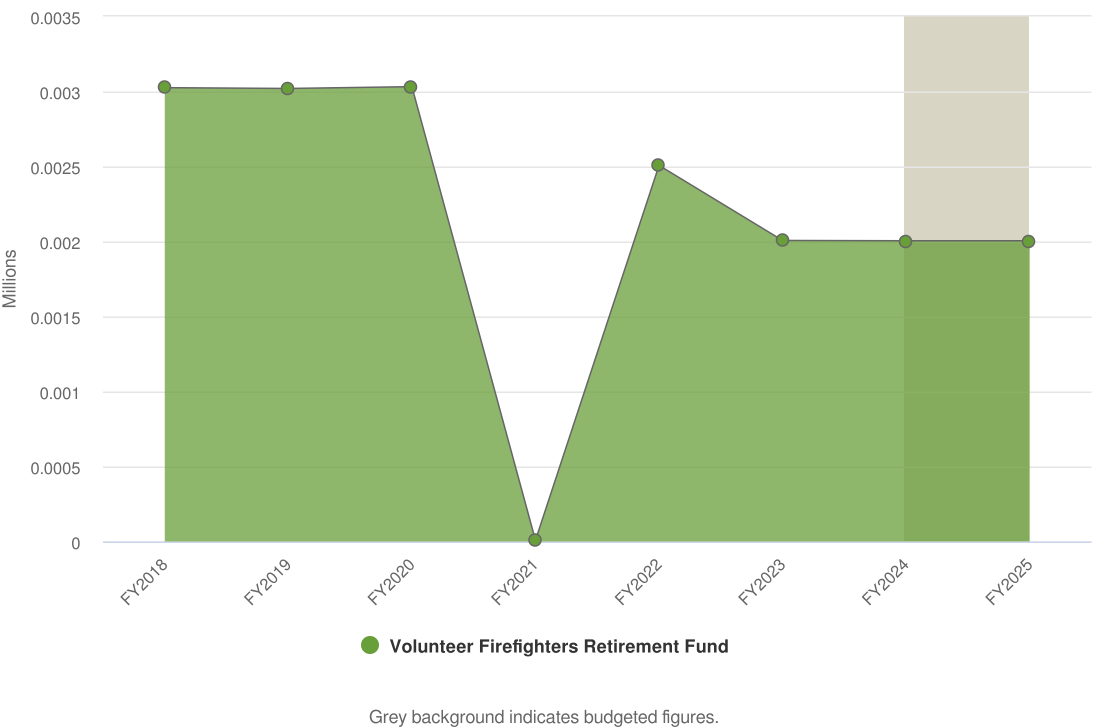
The City of Henderson is projecting \$2.01K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$2.01K in FY2025.



Revenue by Fund

The revenue source for this fund is the General Fund. It is an expense in the Fire Department budget.

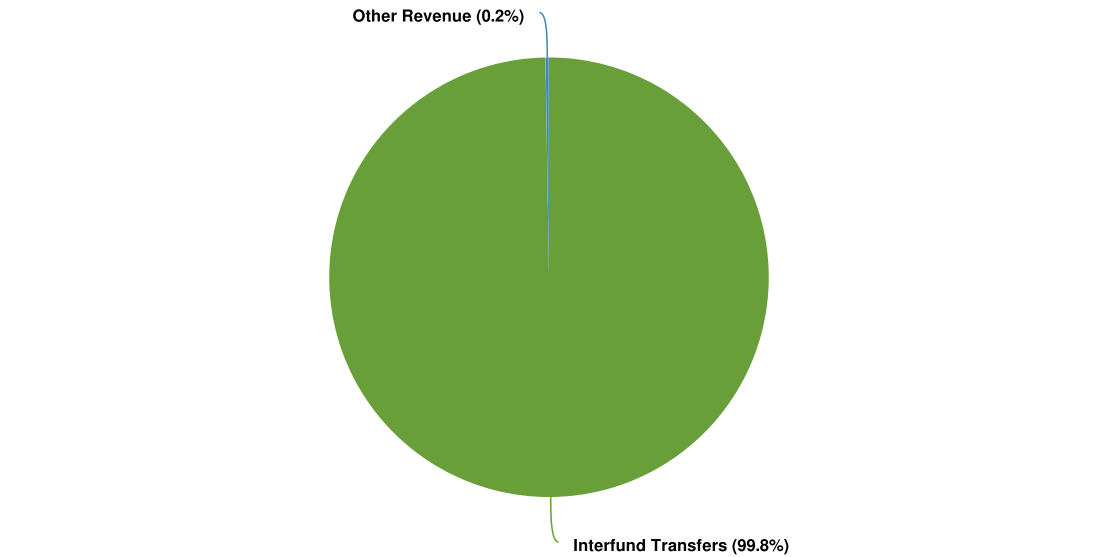
Budgeted and Historical 2025 Revenue by Fund



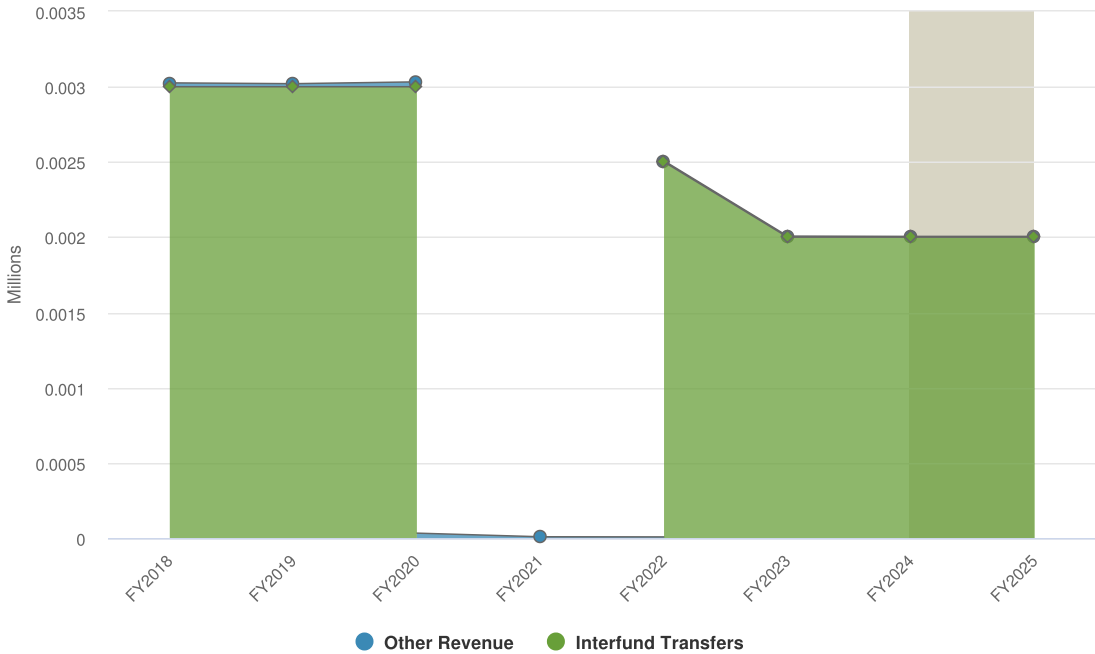
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Volunteer Firefighters Retirement Fund	\$2,507	\$2,007	\$2,005	\$2,005	0%
Total Volunteer Firefighters Retirement Fund:	\$2,507	\$2,007	\$2,005	\$2,005	0%

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

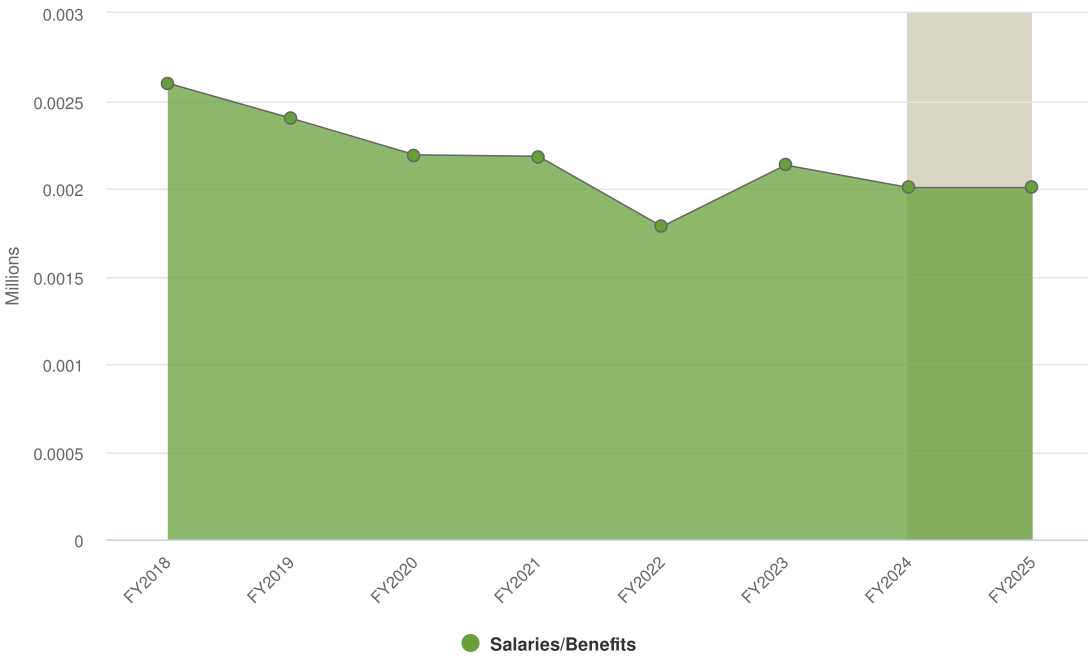
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Interfund Transfers	\$2,500	\$2,000	\$2,000	\$2,000	0%
Other Revenue	\$7	\$7	\$5	\$5	0%
Total Revenue Source:	\$2,507	\$2,007	\$2,005	\$2,005	0%

Expenditures by Expense Type

The expenses are based on the number of retired Volunteer Firefighters receiving the benefits.

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Salaries/Benefits	\$1,784	\$2,134	\$2,005	\$2,005	0%
Total Expense Objects:	\$1,784	\$2,134	\$2,005	\$2,005	0%



DEPARTMENTS

Administration



Overview

This department includes the Mayor, City Council, City Manager, and the City Secretary. The City Manager oversees the general operation of all city departments and works closely with the City Council to ensure that the citizens of Henderson receive the highest quality of life possible. The City Secretary is appointed by the City Council and provides administrative support to the City Manager, Council and Departments.

City Manager

As the top appointed official for the City of Henderson, the City Manager manages all day to day processes and activities. The City Manager is responsible for implementing the policies established by City Council. The City Manager also provides executive leadership to all City Department Directors, Managers and staff. In addition, the Manager provides guidance on all strategic goals and ensures a strong financial position for the City while promoting education and transparency to our citizens.

City Secretary

The position of City Secretary is a statutory position required by state law, is appointed by the City Council, and falls under the supervision of the City Manager. The City Secretary prepares Council and other committee agendas and official minutes, prepares legal notices related to agendas and other city issues for publication and posting, serves as the custodian for the official city records (i.e. Code of Ordinances, Resolutions, and meeting minutes of City Council and various Boards and Commissions), maintains the city seal and attests all city documents, is responsible for oaths of office, and processes open records requests. The City Secretary serves as the Election Officer for City Elections and as the Records Manager.

Human Resources

This department plans, coordinates, and directs the administrative functions of the City's organizational/employee life cycle, such as partnering with other departments to provide workforce and management strategies in the areas of workforce planning, compensation, personnel management, benefits, and policy development. Human Resources also serves as the link between the City's management teams, and its employees as needed. The department also provides the functions of assisting with staff recruitment, interviews and the selection process, policy development and management, employment law compliance, employee recognition and development, and personnel records management. This department also consists of the payroll and benefits area of the City. Two team members share these responsibilities.

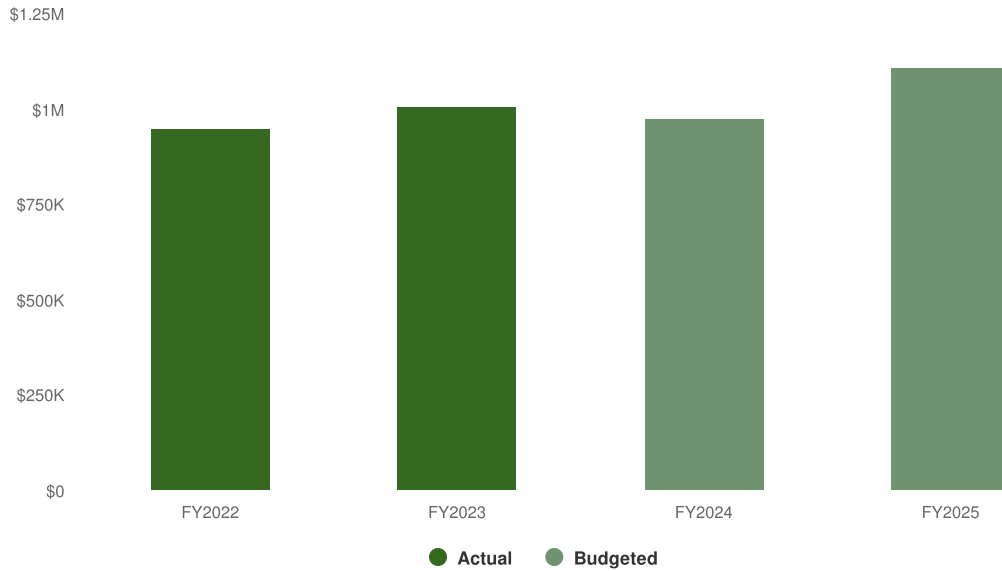
Communications and Marketing

The department develops, recommends, implements, and coordinates the City's communication strategy with the citizens of the City of Henderson, staff, and Council. These functions are performed by maintaining the City's website and social media accounts. The department also plans, coordinates, markets, and promotes any community outreach events as needed, and serves as the lead on projects such as branding and future strategies for a clear, concise, and strategic dissemination of information and messaging.

Expenditures Summary

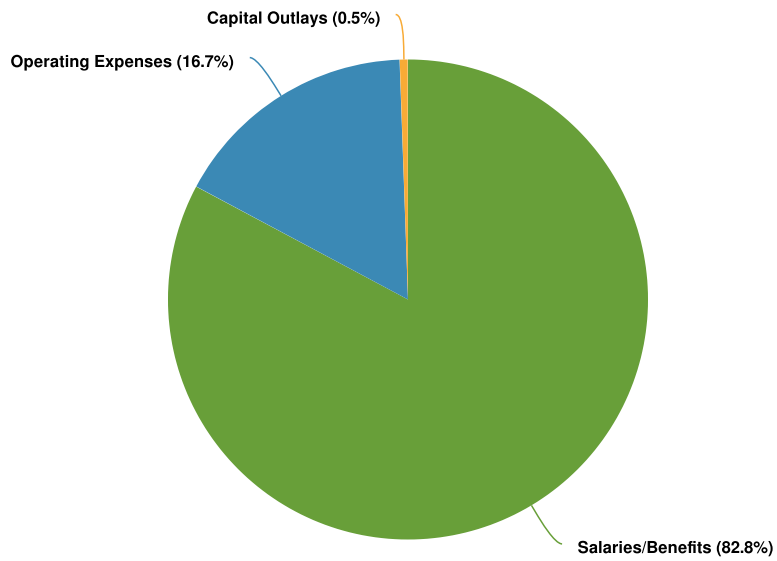
\$1,109,006 **\$135,024**
(13.86% vs. prior year)

Administration Proposed and Historical Budget vs. Actual

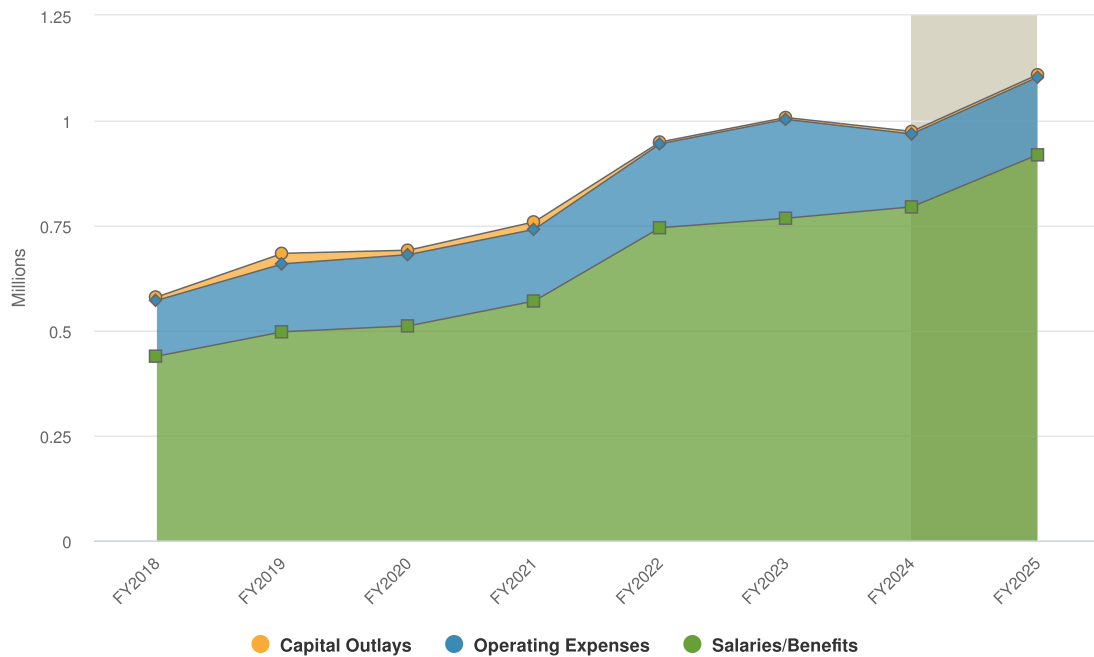


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

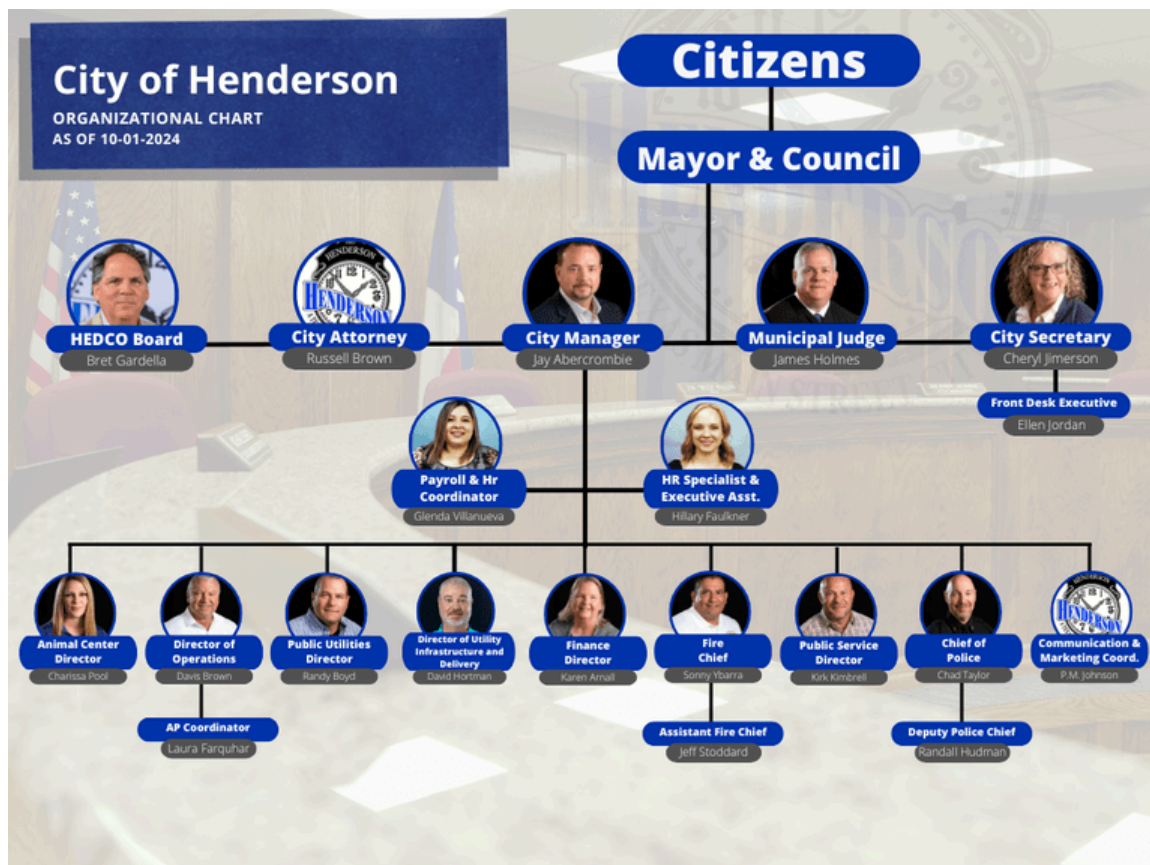


Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects						
Salaries/Benefits						
SUPERVISION	01-6100-10	\$134,356	\$135,475	\$148,177	\$190,000	28.2%
SALARY-HEDCO	01-6101-10	\$168,876	\$158,496	\$163,758	\$199,765	22%
CLERICAL	01-6110-10	\$214,809	\$240,106	\$252,702	\$265,337	5%
COUNCIL	01-6140-10	\$30,700	\$29,228	\$29,554	\$29,554	0%
SALARY ADJ-HEDCO	01-6182-10	\$2,328	\$325	\$489	\$489	0%
CAR ALLOWANCE-HEDCO	01-6188-10	\$12,425	\$11,550	\$12,600	\$12,600	0%
OVERTIME	01-6190-10	\$0	\$0	\$1,000	\$1,000	0%
LONGEVITY	01-6192-10	\$584	\$800	\$676	\$1,232	82.2%
MERIT RAISE	01-6193-10	\$9,266	\$12,937	\$0	\$0	0%
SALARY ADJUSTMENT	01-6196-10	\$4,656	\$975	\$815	\$652	-20%
CAR ALLOWANCE	01-6197-10	\$16,450	\$16,800	\$16,800	\$16,800	0%
RETIREMENT	01-6200-10	\$72,020	\$64,944	\$68,233	\$75,093	10.1%
RETIREMENT-HEDCO	01-6201-10	\$15,620	\$27,500	\$29,329	\$35,863	22.3%
CITY MANAGER 80% TMRS	01-6202-10	\$5,590	\$7,038	\$6,915	\$10,000	44.6%
CITY MANAGER 80% NATIONWIDE	01-6203-10	\$11,198	\$14,481	\$13,814	\$25,000	81%
S S TAXES	01-6210-10	\$37,821	\$33,450	\$35,991	\$38,638	7.4%
SS TAXES-HEDCO	01-6211-10	\$8,027	\$13,187	\$13,529	\$16,283	20.4%
Total Salaries/Benefits:		\$744,725	\$767,293	\$794,382	\$918,306	15.6%
Operating Expenses						
MEDICAL	01-6330-10		\$110	\$0	\$0	0%
ATTORNEY	01-6331-10	\$55,000	\$65,000	\$67,000	\$72,000	7.5%
ADMINISTRATIVE SERVICES	01-6349-10	\$17,058	\$25,335	\$17,000	\$31,500	85.3%
MARKETING AND MEDIA	01-6360-10	\$74	\$257	\$3,000	\$3,000	0%
EXTERMINATION	01-6421-10	\$0	\$45	\$0	\$0	0%
CONTRACT SERVICES	01-6422-10	\$7,122	\$2,648	\$7,200	\$7,200	0%
EQUIPMENT MAINTENANCE	01-6430-10	\$5,995	\$9,750	\$7,200	\$3,500	-51.4%
VEHICLES MAINTENANCE	01-6431-10	\$239	\$0	\$0	\$0	0%
BLDG.& GROUNDS	01-6450-10	\$1,202	\$1,952	\$0	\$0	0%
ADVERTISING	01-6540-10	\$4,285	\$2,252	\$3,000	\$3,000	0%
TRAVEL & SCHOOLS	01-6580-10	\$23,102	\$33,635	\$25,000	\$25,000	0%
OFFICE	01-6610-10	\$1,754	\$1,710	\$2,000	\$1,000	-50%
CONSUMABLE	01-6612-10	\$1,403	\$1,647	\$1,000	\$0	-100%
POSTAGE	01-6619-10	\$2,274	\$2,820	\$2,000	\$3,000	50%
ELECTRIC	01-6621-10	\$4,461	\$4,318	\$0	\$0	0%
GAS-NATURAL	01-6622-10	\$1,045	\$638	\$0	\$0	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
COMMUNICATIONS -ADM. DEPT	01-6623-10	\$17,261	\$39,195	\$23,800	\$19,000	-20.2%
300 WEST MAIN	01-6625-10	\$43,539	\$31,735	\$0	\$0	0%
INTERNET SERVICE	01-6628-10	\$1,752	\$1,384	\$2,600	\$3,700	42.3%
CELL PHONE-HEDCO	01-6634-10	\$1,763	\$1,575	\$1,800	\$1,800	0%
DUES & SUBSCRIPTIONS	01-6640-10	\$10,340	\$9,506	\$11,000	\$11,000	0%
Total Operating Expenses:		\$199,666	\$235,511	\$173,600	\$184,700	6.4%
Capital Outlays						
CAPITAL	01-6750-10	\$876	\$3,821	\$2,000	\$2,000	0%
ELECTIONS	01-6810-10	\$3,573	\$523	\$4,000	\$4,000	0%
Total Capital Outlays:		\$4,449	\$4,343	\$6,000	\$6,000	0%
Total Expense Objects:		\$948,839	\$1,007,147	\$973,982	\$1,109,006	13.9%

Organizational Chart





Full Time Equivalency: FY 2024-2025

Administration	Fund	FY 2024-2025
City Manager		1
HEDCO Director		3
City Secretary		1
Executive Assistant / HR Specialist		1
Communications & Marketing Coordinator		1
Front Desk Executive		1
Council / Mayor		6
Total Employees	Water & Sewer Fund	14

Finance



The Finance Department provides for the processing of all financial data in a timely, accurate and cost-effective manner. The mission of this department is to preserve the City's strong financial condition by creating a responsible financial strategy, effectively managing all available resources, and insuring the financial integrity of the City's operations.

The accounts payable process is a function of the finance department and includes processing payments and maintaining the fixed assets. In 2020, the City upgraded to a new financial software system to help provide excellence in customer service to our citizens, employees and management.

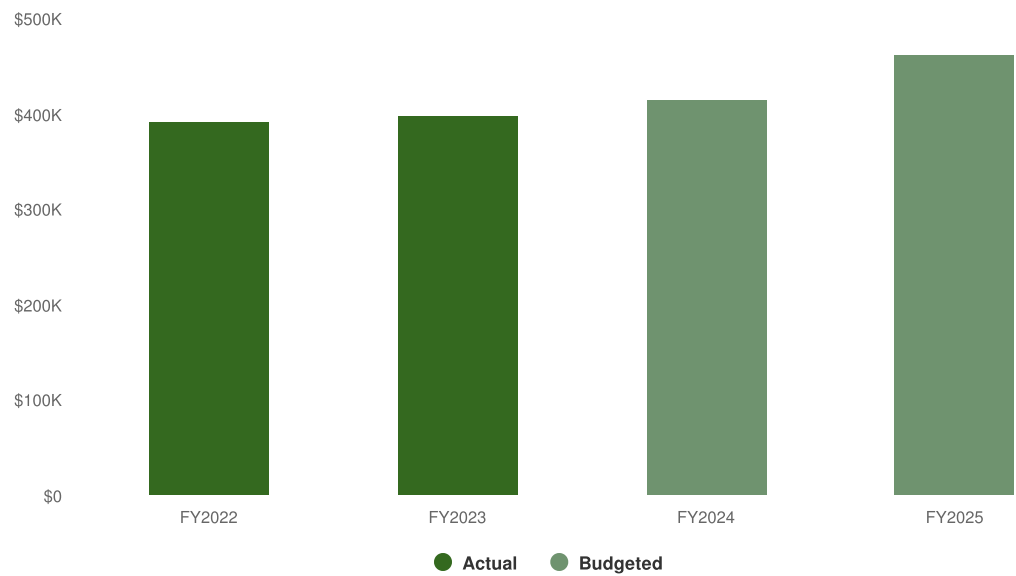
Expenditures Summary

The main increase in the budget for this year is in salary and benefits. The City approved a 5.0% salary increase.

\$462,056

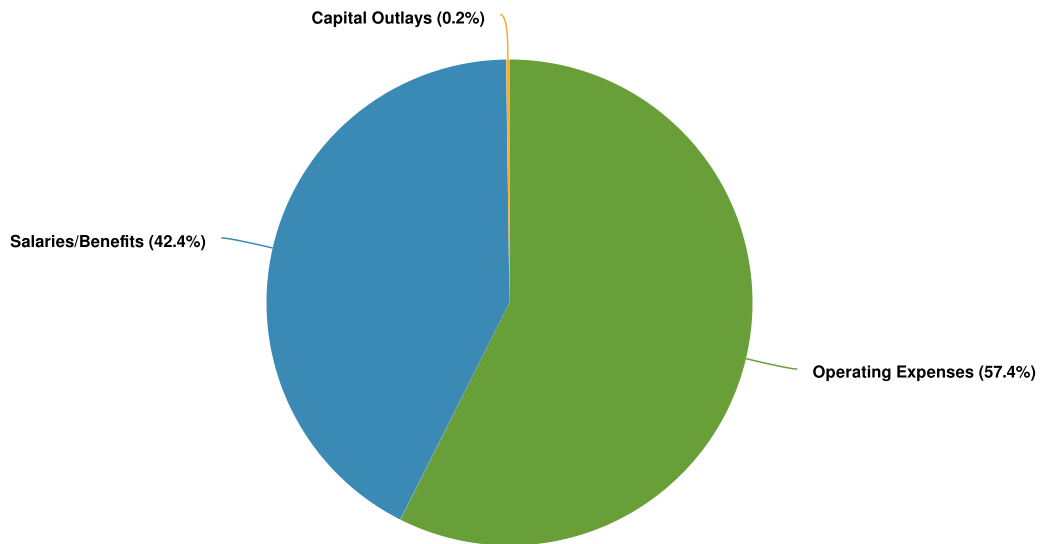
\$47,250
(11.39% vs. prior year)

Finance Proposed and Historical Budget vs. Actual

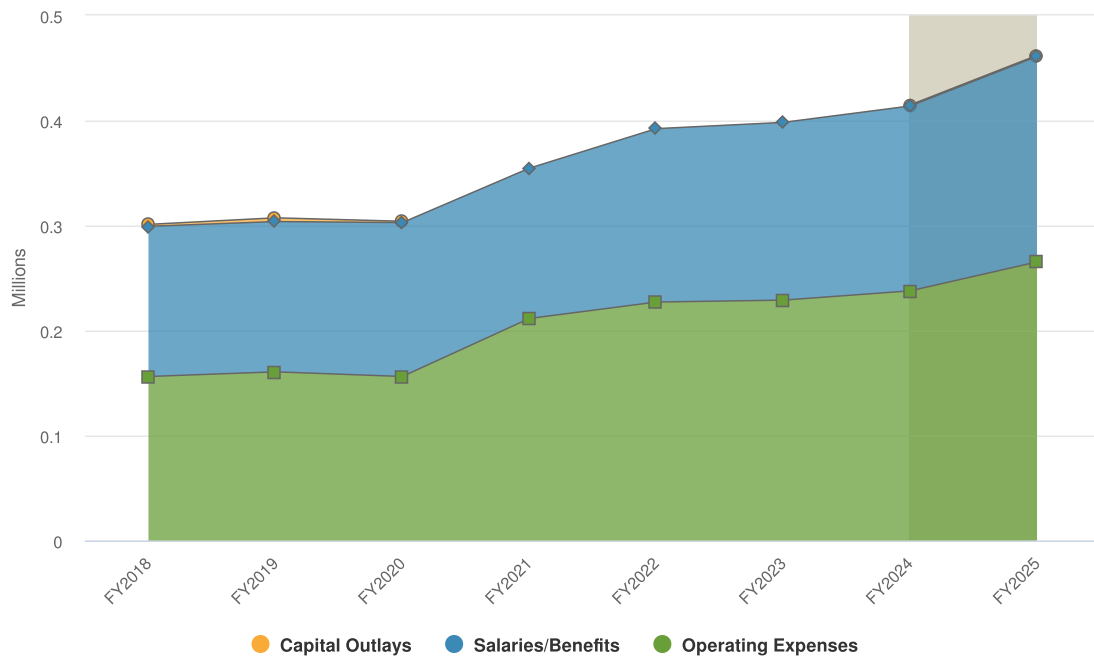


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects						
Salaries/Benefits						
SUPERVISION	01-6100-08	\$85,977	\$83,081	\$89,574	\$94,053	5%
CLERICAL	01-6110-08	\$42,059	\$48,568	\$50,711	\$60,504	19.3%
LONGEVITY	01-6192-08	\$364	\$464	\$1,260	\$1,348	7%
MERIT RAISE	01-6193-08	\$4,902	\$4,243	\$0	\$0	0%
SALARY ADJUSTMENT	01-6196-08	\$0	\$325	\$326	\$326	0%
RETIREMENT	01-6200-08	\$21,770	\$22,574	\$23,331	\$27,573	18.2%
S S TAXES	01-6210-08	\$10,072	\$10,017	\$10,854	\$11,952	10.1%
Total Salaries/Benefits:		\$165,144	\$169,273	\$176,056	\$195,756	11.2%
Operating Expenses						
APPRAISAL DISTRICT	01-6310-08	\$82,465	\$88,380	\$92,000	\$115,000	25%
TAX SERVICES	01-6311-08	\$11,000	\$11,000	\$11,000	\$11,000	0%
COLLECTION SERVICES	01-6312-08	\$22,462	\$7,936	\$18,000	\$18,000	0%
AUDIT	01-6320-08	\$47,200	\$52,375	\$52,000	\$54,000	3.8%
DATA PROCESSING	01-6340-08	\$45,133	\$43,467	\$45,000	\$45,000	0%
EXTERMINATION	01-6421-08	\$0	\$55	\$0	\$0	0%
EQUIPMENT MAINTENANCE	01-6430-08	\$486	\$553	\$1,000	\$1,000	0%
BLDG & GROUNDS	01-6450-08	\$2,895	\$603	\$0	\$0	0%
ADVERTISING	01-6540-08	\$0	\$0	\$300	\$300	0%
TRAVEL & SCHOOLS	01-6580-08	\$2,118	\$4,455	\$4,500	\$5,000	11.1%
OFFICE	01-6610-08	\$2,686	\$4,531	\$3,500	\$3,500	0%
JANITOR	01-6611-08	\$582	\$763	\$600	\$0	-100%
CONSUMABLE	01-6612-08	\$531	\$135	\$350	\$0	-100%
POSTAGE	01-6619-08	\$1,108	\$1,746	\$1,500	\$1,500	0%
ELECTRIC	01-6621-08	\$3,524	\$6,029	\$0	\$0	0%
COMMUNICATIONS -FIN. DEPT	01-6623-08	\$4,750	\$6,552	\$7,000	\$10,000	42.9%
DUES & SUBSCRIPTIONS	01-6640-08	\$160	\$345	\$1,000	\$1,000	0%
Total Operating Expenses:		\$227,099	\$228,925	\$237,750	\$265,300	11.6%
Capital Outlays						
CAPITAL	01-6750-08	\$0	\$0	\$1,000	\$1,000	0%
Total Capital Outlays:		\$0	\$0	\$1,000	\$1,000	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Total Expense Objects:		\$392,243	\$398,197	\$414,806	\$462,056	11.4%

Organizational Chart



Full Time Equivalency: FY 2023-2024

Finance Department	Fund	FY 2024-2025
Finance Director		1
A/P Purchasing Coordinator and Supervisor		1
Total Employees	General Fund	2

Municipal Court



Mission Statement

The mission of the employees of the City of Henderson Municipal Court is to implement the policies and procedures established by the State of Texas and City ordinances in a professional and dedicated manner, to dispense fair judgement to all defendants and to ensure accessibility, fairness and courtesy in the administration of justice. It is the mission of this division to provide a friendly environment responding to the needs of all people who come in contact with Henderson Municipal Court.

Core Functions and Primary Responsibilities

The Henderson Municipal Court is the first level of the judicial branch of government. It is a criminal court system, having jurisdiction over Class C misdemeanors occurring within the city limits that include traffic violations, parking tickets, truancy, animal control violations, as well as state law and city ordinance violations. The charges processed by the Municipal Court may be filed by police, fire, code enforcement, and animal control. Most cases are traffic related. Municipal courts have limited administrative jurisdiction over certain city ordinance violations such as animal cruelty and removal of junk vehicles.

Personnel

Municipal Court Judge

Serves as Judge and Magistrate for the City; presides over Municipal Court and Juvenile Dockets.

Juvenile Case Manager and (2) Municipal Court Clerks

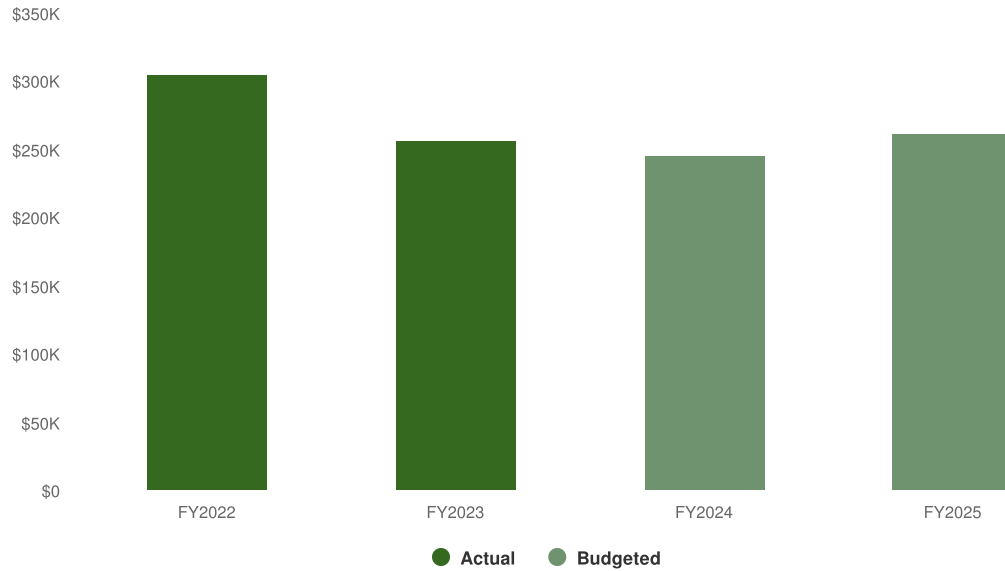
Performs a variety of clerical functions to make the municipal court operate effectively.

Expenditures Summary

The Municipal Court recently implemented Incode Software to go live in the 2021-2022 budget year.

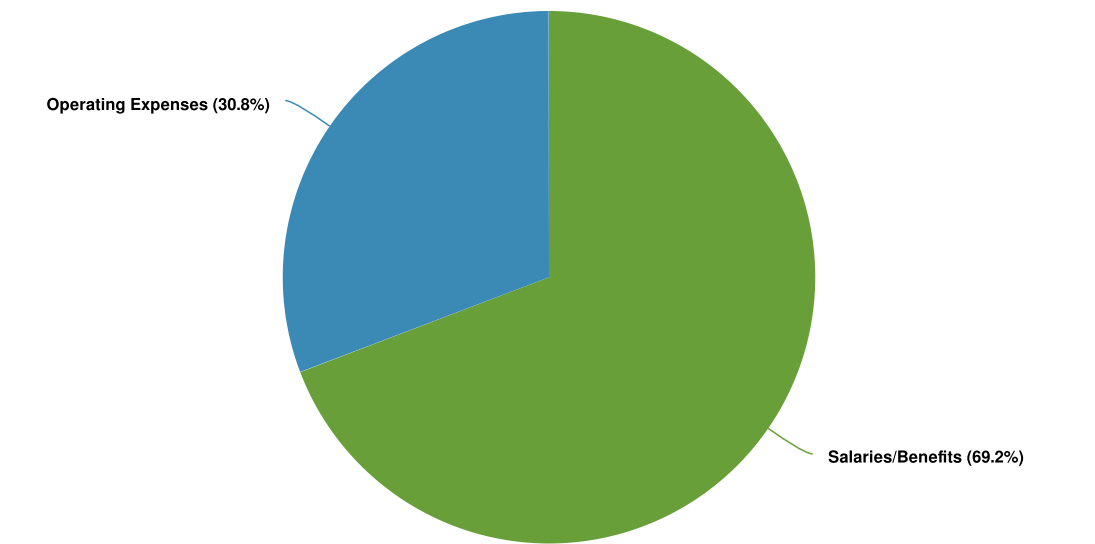
\$261,953 **\$16,109**
(6.55% vs. prior year)

Municipal Court Proposed and Historical Budget vs. Actual

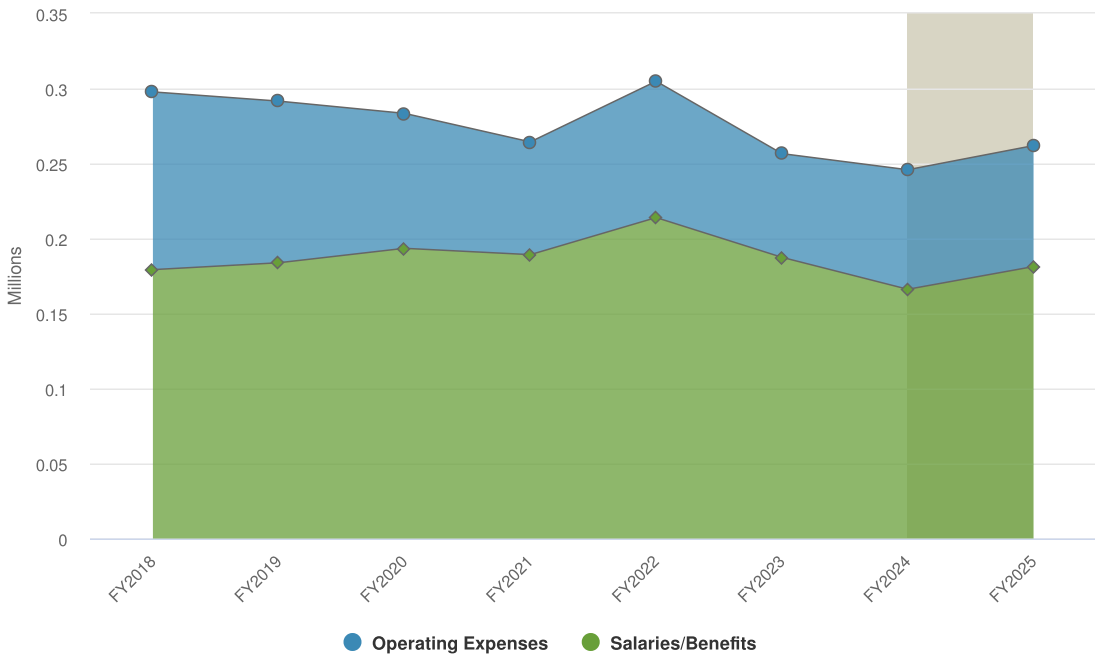


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects							
Salaries/Benefits							
SUPERVISION	01-6100-11	\$37,384.47	\$35,999.86	\$39,300.00	\$39,500.00	0.5%	0.5%
CLERICAL	01-6110-11	\$134,550.80	\$111,783.80	\$96,858.00	\$101,701.00	5%	5%
OVERTIME	01-6190-11	\$187.44	\$261.95	\$500.00	\$500.00	0%	0%
LONGEVITY	01-6192-11	\$1,368.00	\$1,512.00	\$1,112.00	\$1,208.00	8.6%	8.6%
MERIT RAISE	01-6193-11	\$4,978.67	\$4,637.66	\$0.00	\$0.00	0%	0%
CERTIFICATE PAY	01-6194-11	\$541.58	\$1,124.92	\$1,200.00	\$1,700.00	41.7%	41.7%
SALARY ADJUSTMENT	01-6196-11	\$0.00	\$487.29	\$326.00	\$326.00	0%	0%
RETIREMENT	01-6200-11	\$22,231.20	\$20,254.62	\$16,191.00	\$25,280.00	56.1%	56.1%
S S TAXES	01-6210-11	\$12,716.95	\$11,392.08	\$10,657.00	\$11,088.00	4%	4%
Total Salaries/Benefits:		\$213,959.11	\$187,454.18	\$166,144.00	\$181,303.00	9.1%	9.1%
Operating Expenses							
COLLECTION SERVICES	01-6312-11	\$0.00	\$6,037.65	\$10,000.00	\$10,000.00	0%	0%
MEDICAL SERVICES	01-6330-11	\$34.00	\$17.00	\$0.00	\$250.00	N/A	N/A
DATA PROCESSING	01-6340-11	\$5,725.00	\$5,500.00	\$2,000.00	\$6,500.00	225%	225%
EXTERMINATION	01-6421-11	\$0.00	\$65.00	\$0.00	\$0.00	0%	0%
EQUIPMENT	01-6430-11	\$381.09	\$391.30	\$1,000.00	\$1,000.00	0%	0%
BLDG & GROUNDS	01-6450-11	\$196.72	\$0.00	\$0.00	\$0.00	0%	0%
TRAVEL & SCHOOLS	01-6580-11	\$2,082.79	\$1,650.00	\$2,000.00	\$2,500.00	25%	25%
OFFICE	01-6610-11	\$1,298.74	\$616.08	\$1,500.00	\$1,000.00	-33.3%	-33.3%
CONSUMABLE	01-6612-11	\$683.79	\$374.62	\$500.00	\$0.00	-100%	-100%
POSTAGE	01-6619-11	\$402.51	\$601.09	\$1,000.00	\$1,000.00	0%	0%
ELECTRIC	01-6621-11	\$859.99	\$1,034.19	\$0.00	\$200.00	N/A	N/A
COMMUNICATIONS - M.COURT	01-6623-11	\$6,556.56	\$8,218.92	\$5,000.00	\$6,000.00	20%	20%
DUES & SUBSCRIPTIONS	01-6640-11	\$321.00	\$0.00	\$300.00	\$300.00	0%	0%
SECURITY COST	01-6821-11	\$20,369.50	\$221.70	\$4,000.00	\$4,000.00	0%	0%
STATE COURT COST	01-6822-11	\$49,396.71	\$41,015.72	\$50,000.00	\$45,000.00	-10%	-10%
JURY	01-6823-11	\$0.00	\$0.00	\$400.00	\$400.00	0%	0%
MUNICIPAL TECHNOLOGY FEE	01-6826-11	\$2,572.06	\$3,395.58	\$2,000.00	\$2,500.00	25%	25%
Total Operating Expenses:		\$90,880.46	\$69,138.85	\$79,700.00	\$80,650.00	1.2%	1.2%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Total Expense Objects:		\$304,839.57	\$256,593.03	\$245,844.00	\$261,953.00	6.6%	6.6%

Organizational Chart





Full Time Equivalency: FY 2023-2024

Municipal Court		Fund	FY 2024-2025
Municipal Judge			1
Juvenile Case Manager			1
Municipal Court Clerk			1
Total Employees		General Fund	3

Public Services



Kirk Kimbrell

Director of Public Services

Mission Statement:

The Public Services Department is dedicated to enhancing community life by responsibly managing public infrastructure, parks, environmental resources, and community development while prioritizing sustainability, safety, efficiency, and the city's values.

Public Services Department Responsibilities

1. Public Infrastructure Management:

- **Planning:** Strategize and plan the development and maintenance of public infrastructure.
- **Design:** Create and design infrastructure projects to meet the city's needs and future growth.
- **Construction and Maintenance:** Oversee construction and maintenance activities to ensure safety and longevity of infrastructure.

2. Parks and Recreation Oversight:

- **Park Management:** Manage parks, ensuring they are well-maintained and accessible to the community.
- **Recreation Programs:** Organize and offer diverse recreation programs for residents of all ages.
- **Events Coordination:** Arrange community events and activities to promote engagement and social interaction.

3. Cemetery Management:

- **Maintenance:** Ensure the proper upkeep and maintenance of cemetery grounds.
- **Services:** Provide respectful and efficient services for families using cemetery facilities.

4. Community Development:

- **Urban Planning:** Participate in urban planning processes for community development.
- **Regulations:** Enforce regulations and guidelines for community development projects.
- **Sustainability:** Promote sustainable development practices that respect the environment.

5. Environmental Responsibility:

- **Recycling Initiatives:** Implement and manage recycling programs for waste reduction.
- **Waste Management:** Oversee effective waste management systems.
- **Environmental Preservation:** Work towards preserving the environment in all operational activities.

6. Safety and Efficiency:

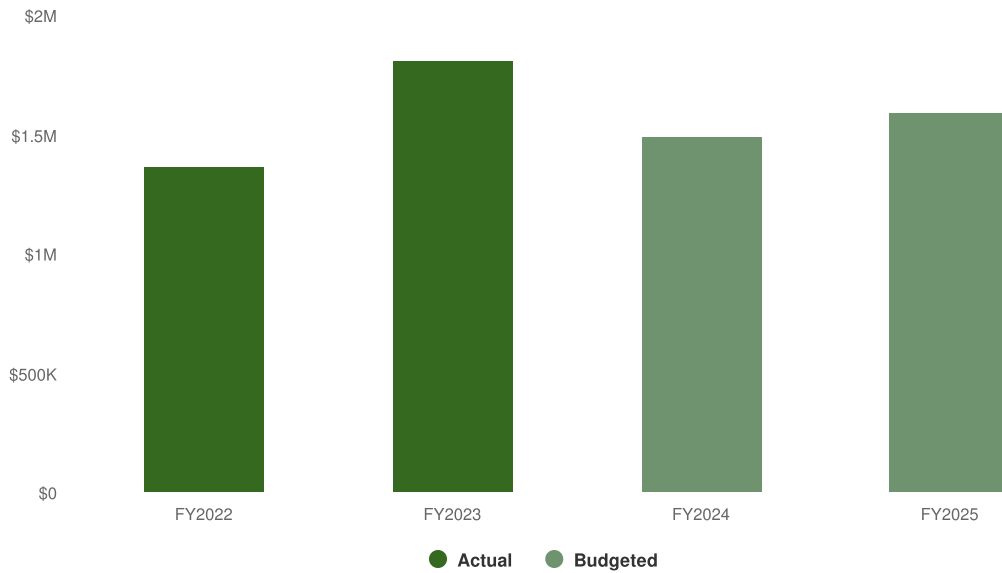
- **Prompt and Courteous Service:** Deliver services promptly and courteously to all citizens.
- **Safety Protocols:** Prioritize safety measures in all operations.
- **Cost-Effectiveness:** Ensure efficient use of resources for cost-effective service delivery.

The Public Services Department commits to executing these responsibilities in a manner that upholds the city's values and respects both the environment and the future sustainability of these assets for generations to come.

Expenditures Summary

\$1,594,231 **\$101,289**
(6.78% vs. prior year)

Public Services Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted and Historical Expenditures by Function



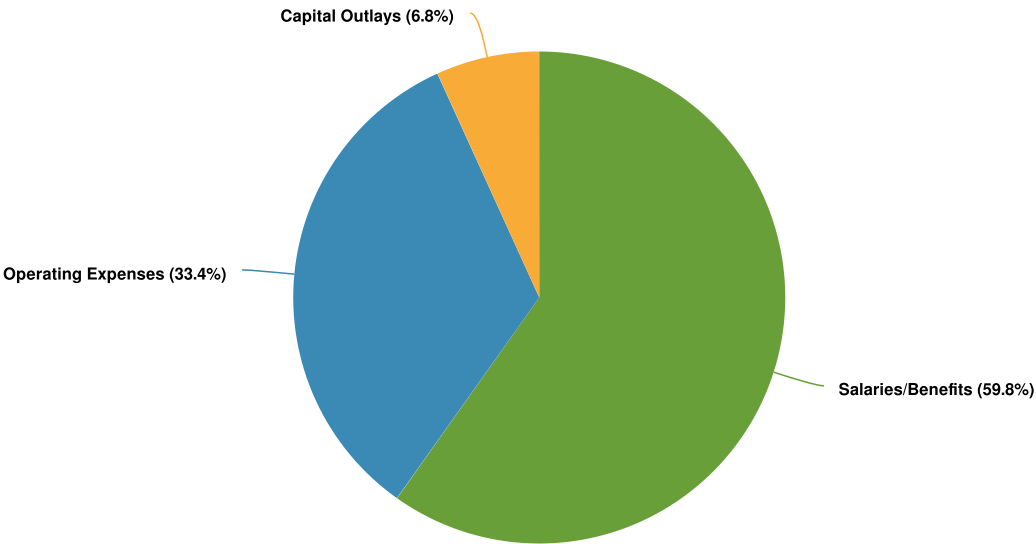
Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expenditures						
Public Services						
SUPERVISION	01-6100-14	\$110,332.01	\$197,917.57	\$215,714.00	\$226,500.00	5%
LABOR OPERATIONS	01-6130-14	\$462,575.27	\$438,678.80	\$459,710.00	\$482,696.00	5%
PART TIME/TEMPORARY	01-6180-14	\$5,953.86	\$0.00	\$5,000.00	\$5,000.00	0%
OVERTIME	01-6190-14	\$35,443.51	\$36,413.12	\$30,000.00	\$30,000.00	0%
LONGEVITY	01-6192-14	\$2,940.00	\$3,116.00	\$3,196.00	\$4,256.00	33.2%
MERIT RAISE	01-6193-14	\$14,509.25	\$12,315.73	\$0.00	\$0.00	0%
CERTIFICATE PAY	01-6194-14		\$2,537.50	\$2,000.00	\$3,500.00	75%
SALARY ADJUSTMENT	01-6196-14	\$2,328.10	\$1,949.16	\$2,119.00	\$2,119.00	0%
RETIREMENT	01-6200-14	\$100,265.04	\$113,751.58	\$117,313.00	\$131,873.00	12.4%
S S TAXES	01-6210-14	\$47,492.02	\$51,394.46	\$54,909.00	\$57,687.00	5.1%
UNIFORMS	01-6290-14	\$6,675.85	\$8,300.14	\$6,000.00	\$10,000.00	66.7%
MEDICAL	01-6330-14	\$182.64	\$785.60	\$2,000.00	\$2,000.00	0%

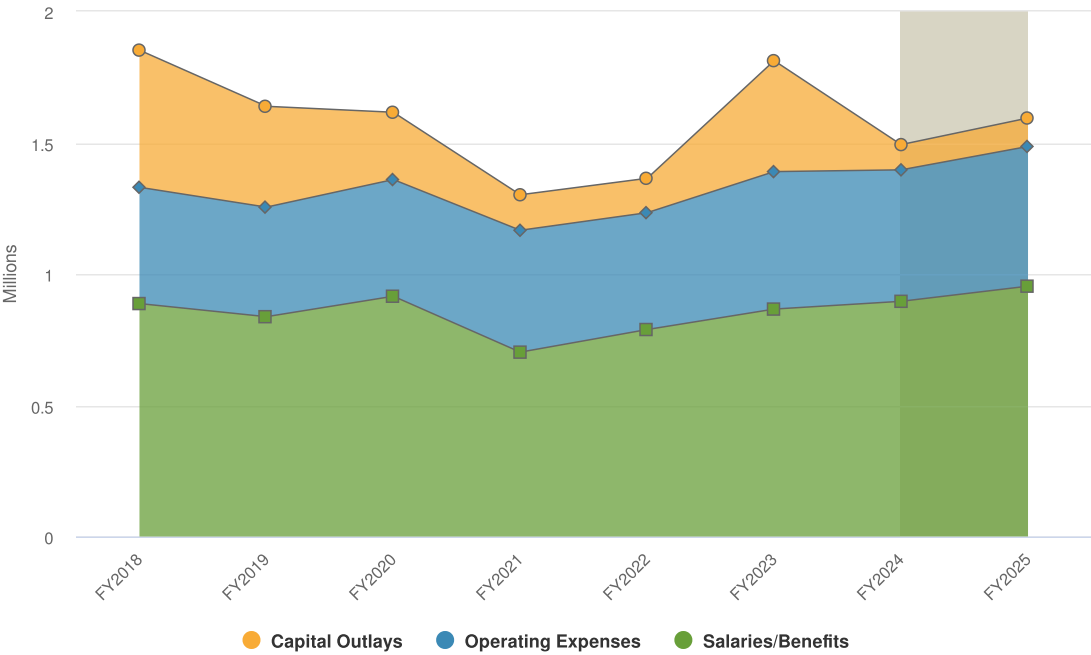
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
EXTERMINATION	01-6421-14	\$0.00	\$65.00	\$300.00	\$300.00	0%
EQUIPMENT MAINTENANCE	01-6430-14	\$81,942.06	\$98,568.12	\$85,000.00	\$85,000.00	0%
VEHICLE MAINTENANCE	01-6431-14	\$17,338.33	\$18,419.48	\$18,000.00	\$25,000.00	38.9%
BLDG & GROUNDS	01-6450-14	\$6,957.62	\$13,583.65	\$16,000.00	\$16,000.00	0%
MAIN STREET MAINTENANCE	01-6459-14	\$14,176.79	\$15,085.03	\$20,000.00	\$30,000.00	50%
TRAVEL & SCHOOLS	01-6580-14	\$317.81	\$3,279.99	\$7,500.00	\$12,000.00	60%
OFFICE	01-6610-14	\$1,668.30	\$4,810.09	\$3,500.00	\$3,500.00	0%
JANITORIAL SUPPLIES	01-6611-14	\$4,389.04	\$3,558.86	\$4,000.00	\$4,000.00	0%
CONSUMABLES	01-6612-14	\$9,819.55	\$11,423.52	\$10,000.00	\$10,000.00	0%
CHEMICALS	01-6613-14	\$2,680.55	\$1,976.98	\$4,000.00	\$4,000.00	0%
MINOR APPARATUS /SMALL TOOLS	01-6615-14	\$8,799.09	\$18,730.01	\$18,000.00	\$18,000.00	0%
SIGNS & MARKERS	01-6616-14	\$4,943.70	\$17,143.41	\$15,000.00	\$15,000.00	0%
ELECTRIC	01-6621-14	\$222,618.91	\$254,238.30	\$240,000.00	\$250,000.00	4.2%
GAS-NATURAL	01-6622-14	\$1,626.52	\$1,974.56	\$2,500.00	\$2,500.00	0%
COMMUNICATIONS- PUBLIC SER.	01-6623-14	\$13,392.13	\$15,036.36	\$15,000.00	\$15,000.00	0%
GAS-OIL& DIESEL	01-6626-14	\$54,294.81	\$45,007.03	\$40,000.00	\$40,000.00	0%
STREET SWEEPER LEASE PAYMENT	01-6720-14	\$45,482.63	\$45,482.63	\$46,000.00	\$46,000.00	0%
TRANSFER TO ST. & DRAINAGE FD	01-6730-14	\$0.00	\$334,145.00	\$0.00	\$0.00	0%
TRANSFER EQUIPMENT REPLACEMENT	01-6740-14	\$85,483.00	\$43,107.00	\$31,681.00	\$39,100.00	23.4%
CAPITAL	01-6750-14		\$0.00	\$18,500.00	\$23,200.00	25.4%
Total Public Services:		\$1,364,628.39	\$1,812,794.68	\$1,492,942.00	\$1,594,231.00	6.8%
Total Expenditures:		\$1,364,628.39	\$1,812,794.68	\$1,492,942.00	\$1,594,231.00	6.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects							
Salaries/Benefits							
SUPERVISION	01-6100-14	\$110,332.01	\$197,917.57	\$215,714.00	\$226,500.00	5%	5%
LABOR OPERATIONS	01-6130-14	\$462,575.27	\$438,678.80	\$459,710.00	\$482,696.00	5%	5%
PART TIME/TEMPORARY	01-6180-14	\$5,953.86	\$0.00	\$5,000.00	\$5,000.00	0%	0%
OVERTIME	01-6190-14	\$35,443.51	\$36,413.12	\$30,000.00	\$30,000.00	0%	0%
LONGEVITY	01-6192-14	\$2,940.00	\$3,116.00	\$3,196.00	\$4,256.00	33.2%	33.2%
MERIT RAISE	01-6193-14	\$14,509.25	\$12,315.73	\$0.00	\$0.00	0%	0%
CERTIFICATE PAY	01-6194-14		\$2,537.50	\$2,000.00	\$3,500.00	75%	75%
SALARY ADJUSTMENT	01-6196-14	\$2,328.10	\$1,949.16	\$2,119.00	\$2,119.00	0%	0%
RETIREMENT	01-6200-14	\$100,265.04	\$113,751.58	\$117,313.00	\$131,873.00	12.4%	12.4%
S S TAXES	01-6210-14	\$47,492.02	\$51,394.46	\$54,909.00	\$57,687.00	5.1%	5.1%
UNIFORMS	01-6290-14	\$6,675.85	\$8,300.14	\$6,000.00	\$10,000.00	66.7%	66.7%
Total Salaries/Benefits:		\$788,514.91	\$866,374.06	\$895,961.00	\$953,631.00	6.4%	6.4%
Operating Expenses							
MEDICAL	01-6330-14	\$182.64	\$785.60	\$2,000.00	\$2,000.00	0%	0%
EXTERMINATION	01-6421-14	\$0.00	\$65.00	\$300.00	\$300.00	0%	0%
EQUIPMENT MAINTENANCE	01-6430-14	\$81,942.06	\$98,568.12	\$85,000.00	\$85,000.00	0%	0%
VEHICLE MAINTENANCE	01-6431-14	\$17,338.33	\$18,419.48	\$18,000.00	\$25,000.00	38.9%	38.9%
BLDG & GROUNDS	01-6450-14	\$6,957.62	\$13,583.65	\$16,000.00	\$16,000.00	0%	0%
MAIN STREET MAINTENANCE	01-6459-14	\$14,176.79	\$15,085.03	\$20,000.00	\$30,000.00	50%	50%
TRAVEL & SCHOOLS	01-6580-14	\$317.81	\$3,279.99	\$7,500.00	\$12,000.00	60%	60%
OFFICE	01-6610-14	\$1,668.30	\$4,810.09	\$3,500.00	\$3,500.00	0%	0%
JANITORIAL SUPPLIES	01-6611-14	\$4,389.04	\$3,558.86	\$4,000.00	\$4,000.00	0%	0%
CONSUMABLES	01-6612-14	\$9,819.55	\$11,423.52	\$10,000.00	\$10,000.00	0%	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
CHEMICALS	01-6613-14	\$2,680.55	\$1,976.98	\$4,000.00	\$4,000.00	0%	0%
MINOR APPARATUS /SMALL TOOLS	01-6615-14	\$8,799.09	\$18,730.01	\$18,000.00	\$18,000.00	0%	0%
SIGNS & MARKERS	01-6616-14	\$4,943.70	\$17,143.41	\$15,000.00	\$15,000.00	0%	0%
ELECTRIC	01-6621-14	\$222,618.91	\$254,238.30	\$240,000.00	\$250,000.00	4.2%	4.2%
GAS-NATURAL	01-6622-14	\$1,626.52	\$1,974.56	\$2,500.00	\$2,500.00	0%	0%
COMMUNICATIONS-PUBLIC SER.	01-6623-14	\$13,392.13	\$15,036.36	\$15,000.00	\$15,000.00	0%	0%
GAS-OIL& DIESEL	01-6626-14	\$54,294.81	\$45,007.03	\$40,000.00	\$40,000.00	0%	0%
Total Operating Expenses:		\$445,147.85	\$523,685.99	\$500,800.00	\$532,300.00	6.3%	6.3%
Capital Outlays							
STREET SWEEPER LEASE PAYMENT	01-6720-14	\$45,482.63	\$45,482.63	\$46,000.00	\$46,000.00	0%	0%
TRANSFER TO ST. & DRAINAGE FD	01-6730-14	\$0.00	\$334,145.00	\$0.00	\$0.00	0%	0%
TRANSFER EQUIPMENT REPLACEMENT	01-6740-14	\$85,483.00	\$43,107.00	\$31,681.00	\$39,100.00	23.4%	23.4%
CAPITAL	01-6750-14		\$0.00	\$18,500.00	\$23,200.00	25.4%	25.4%
Total Capital Outlays:		\$130,965.63	\$422,734.63	\$96,181.00	\$108,300.00	12.6%	12.6%
Total Expense Objects:		\$1,364,628.39	\$1,812,794.68	\$1,492,942.00	\$1,594,231.00	6.8%	6.8%

Organizational Chart



Full Time Equivalency: FY 2024-2025

Public Service	Fund	FY 2024-2025
Director of Operations		1
Public Service Director		1
Foreman		1
Foreman		1
Equipment Operator 1		
Equipment Operator 2		3
Public Service Crew		4
Custodian Supervisor		
Custodian		1
Custodian		1
Total Employees	General Fund	13



Storm drain replacement on Lion St.





Parks and Recreation Department



Kirk Kimbrell

Director of Parks and Recreation

Mission Statement:

The mission of the City of Henderson Parks and Recreation Department is to enhance the quality of life by providing safe, well-maintained parks and public spaces.

Departmental History:

The Parks and Recreation Department was established as a standalone department in 2020. It's responsible for maintaining city parks, cemeteries, and city-owned facilities.

Department Goal:

To ensure the provision of a balanced park and open space system for the enjoyment of all citizens of Henderson.

Objectives:

1. Support local youth sports organizations by providing athletic facilities for organized youth baseball, softball, football, and soccer.
2. Actively pursue acquiring available land for future park development based on the city's standards and priorities.
3. Encourage cooperation with Henderson ISD for public use of outdoor recreation facilities during non-school hours.
4. Develop park land to preserve natural elements while offering various recreational opportunities.
5. Ensure park facilities meet current safety guidelines and accessibility standards.
6. Promote public access to significant physical features and natural open spaces, while preserving the area's natural characteristics.
7. Plan park developments to provide economic benefits to the community.

Open Space Goal:

To identify, protect, and preserve quality natural open spaces for unstructured recreational activities, aesthetic value, and ecosystem protection.

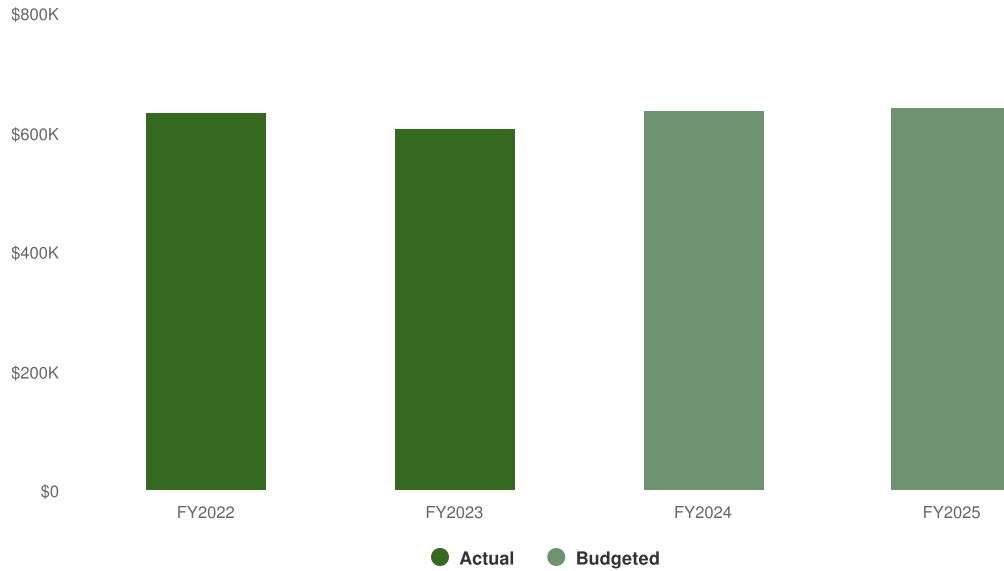
Objectives:

1. Research the feasibility of trail systems linking various recreational facilities and communities along specific routes.
2. Proactively acquire and protect unique natural open spaces along specified creeks and tributaries.
3. Limit development in natural open spaces to minimize adverse effects on ecosystems.
4. Address open space needs when developing active recreational facilities for a balanced recreational experience.

Expenditures Summary

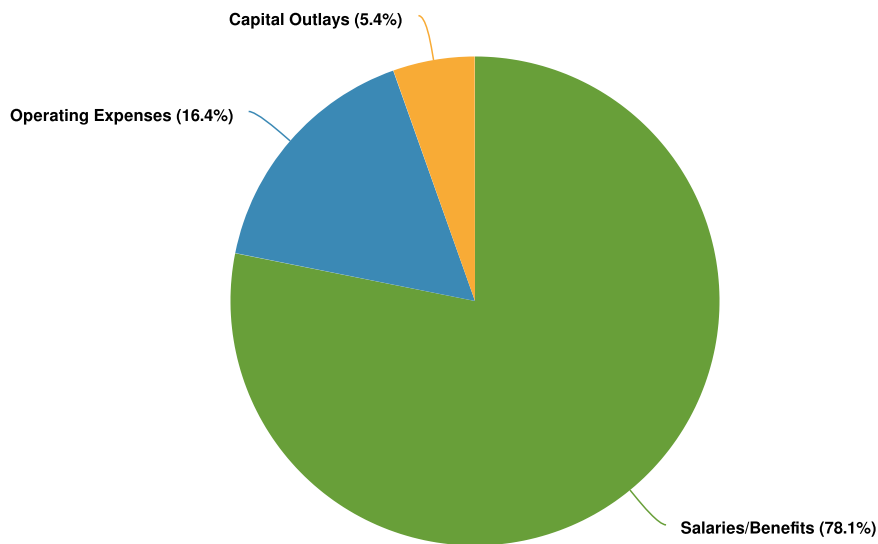
\$640,475 **\$3,938**
(0.62% vs. prior year)

Parks Division Proposed and Historical Budget vs. Actual

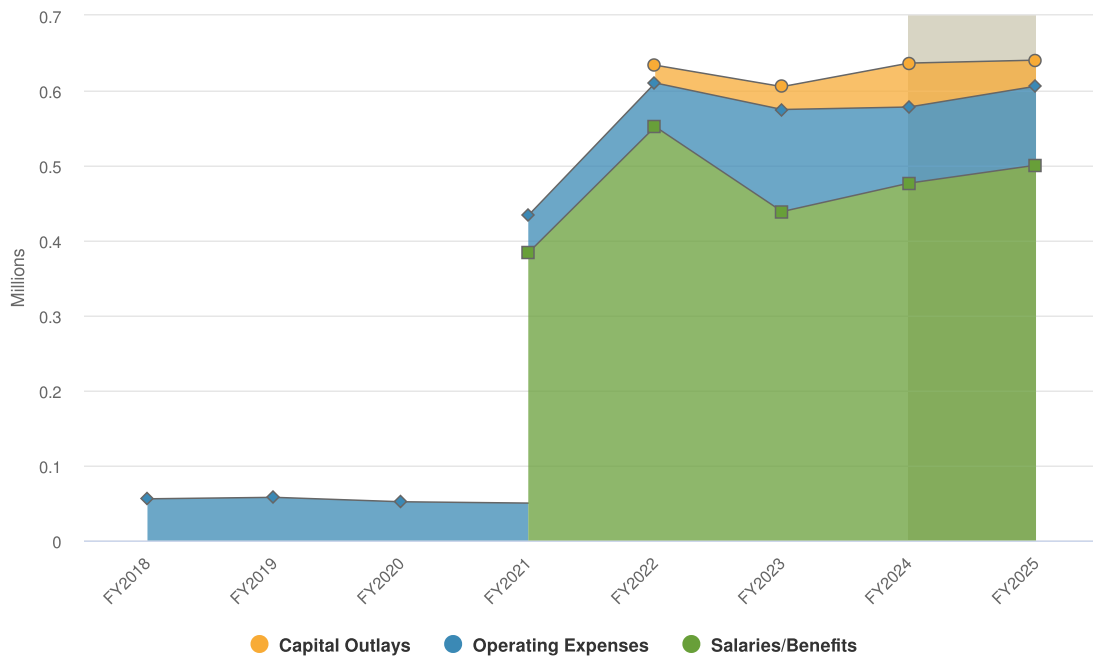


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects						
Salaries/Benefits						
Supervision	01-6100-18	\$79,079.11	\$3,285.65	\$0.00	\$0.00	0%
LABOR OPERATIONS	01-6130-18	\$295,388.40	\$285,763.02	\$304,807.00	\$320,048.00	5%
PART TIME/TEMPORARY	01-6180-18	\$5,002.47	\$19,898.25	\$30,000.00	\$30,000.00	0%
OVERTIME	01-6190-18	\$48,702.47	\$39,508.48	\$50,000.00	\$50,000.00	0%
LONGEVITY	01-6192-18	\$2,280.00	\$1,720.00	\$1,856.00	\$2,380.00	28.2%
MERIT RAISE	01-6193-18	\$10,454.43	\$5,425.25	\$0.00	\$0.00	0%
SALARY ADJUSTMENT	01-6196-18	\$6,984.30	\$974.58	\$1,141.00	\$1,141.00	0%
RETIREMENT	01-6200-18	\$70,187.98	\$55,329.78	\$59,006.00	\$66,017.00	11.9%
S S TAXES	01-6210-18	\$33,740.24	\$26,647.84	\$29,669.00	\$30,874.00	4.1%
Total Salaries/Benefits:		\$551,819.40	\$438,552.85	\$476,479.00	\$500,460.00	5%
Operating Expenses						
MEDICAL	01-6330-18		\$303.24	\$0.00	\$300.00	N/A
VEHICLES MAINTENANCE	01-6431-18		\$0.00		\$2,500.00	N/A
BLDG & GROUNDS	01-6450-18		\$585.00	\$0.00	\$0.00	0%
BLD & GROUNDS-L.F. PARK	01-6452-18	\$4,329.42	\$91,420.83	\$15,000.00	\$15,000.00	0%
BLD & GROUNDS-YATES PARK	01-6453-18	\$1,761.19	\$3,065.18	\$10,000.00	\$10,000.00	0%
BLDG & GROUNDS-SPORTS COMPLEX	01-6454-18	\$677.86	\$1,907.80	\$10,000.00	\$10,000.00	0%
SPORTS COMPLEX OPR	01-6458-18	\$8,418.13	\$10,542.88	\$25,000.00	\$25,000.00	0%
BLD & GROUNDS-FAIRPARK	01-6462-18	\$21,777.79	\$11,076.21	\$10,000.00	\$10,000.00	0%
WATER SPRAY PARK	01-6463-18	\$896.64	\$0.00	\$3,000.00	\$3,000.00	0%
TRAVEL & SCHOOLS	01-6580-18	\$899.00	\$500.00	\$2,500.00	\$2,500.00	0%
MINOR APPARATUS /SMALL TOOLS	01-6615-18		\$0.00		\$1,000.00	N/A
ELECTRIC	01-6621-18	\$8,376.73	\$9,371.81	\$10,000.00	\$10,000.00	0%
COMMUNICATIONS-PARKS	01-6623-18	\$11,157.00	\$4,920.67	\$14,000.00	\$14,000.00	0%
GAS-OIL-& DIESEL	01-6626-18		\$2,404.84	\$2,000.00	\$2,000.00	0%
Total Operating Expenses:		\$58,293.76	\$136,098.46	\$101,500.00	\$105,300.00	3.7%
Capital Outlays						
TRANSFER EQUIPMENT REPLACEMENT	01-6740-18	\$23,680.00	\$30,497.00	\$32,558.00	\$23,515.00	-27.8%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
CAPITAL	01-6750-18		\$0.00	\$26,000.00	\$11,200.00	-56.9%
Total Capital Outlays:		\$23,680.00	\$30,497.00	\$58,558.00	\$34,715.00	-40.7%
Total Expense Objects:		\$633,793.16	\$605,148.31	\$636,537.00	\$640,475.00	0.6%

Organizational Chart



Lake Forest Park



Henderson's Annual Syrup Festival



Full Time Equivalency: FY 2024-2025

Public Service - Parks	Fund	FY 2024-2025
Foreman		2
Parks Coordinator		1
Public Service Crew		4
Total Employees	General Fund	7

Yates Park Splash Pad





Community Center Division



Kirk Kimbrell
Director of Public Services

Mission Statement:

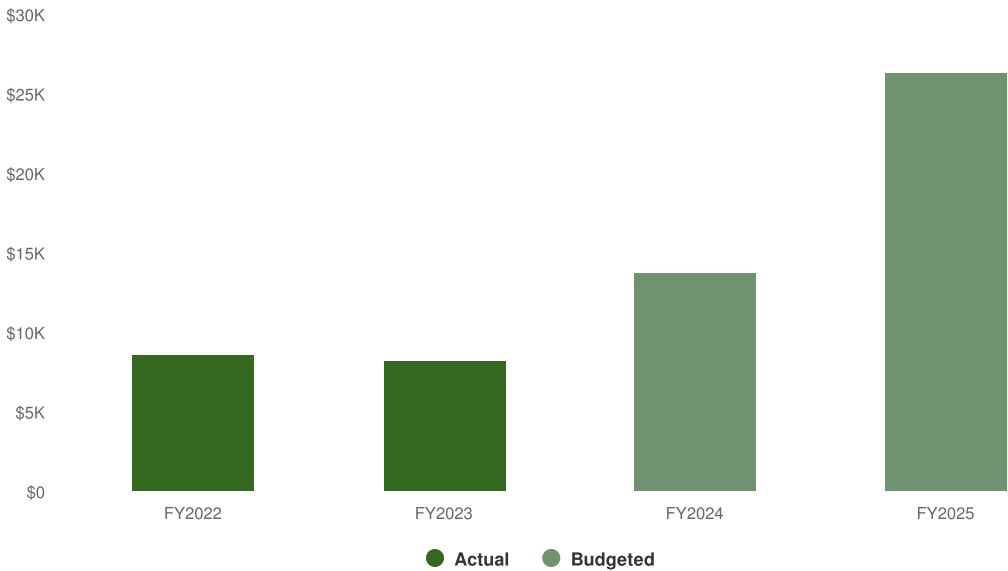
Empowering our diverse community, the Henderson Community Center is committed to fostering connections, wellness, and personal growth. Our mission is to provide a vibrant and inclusive space that offers diverse programs, resources, and opportunities, enhancing the quality of life for individuals of all ages through education, recreation, and cultural enrichment.

Expenditures Summary

\$26,300

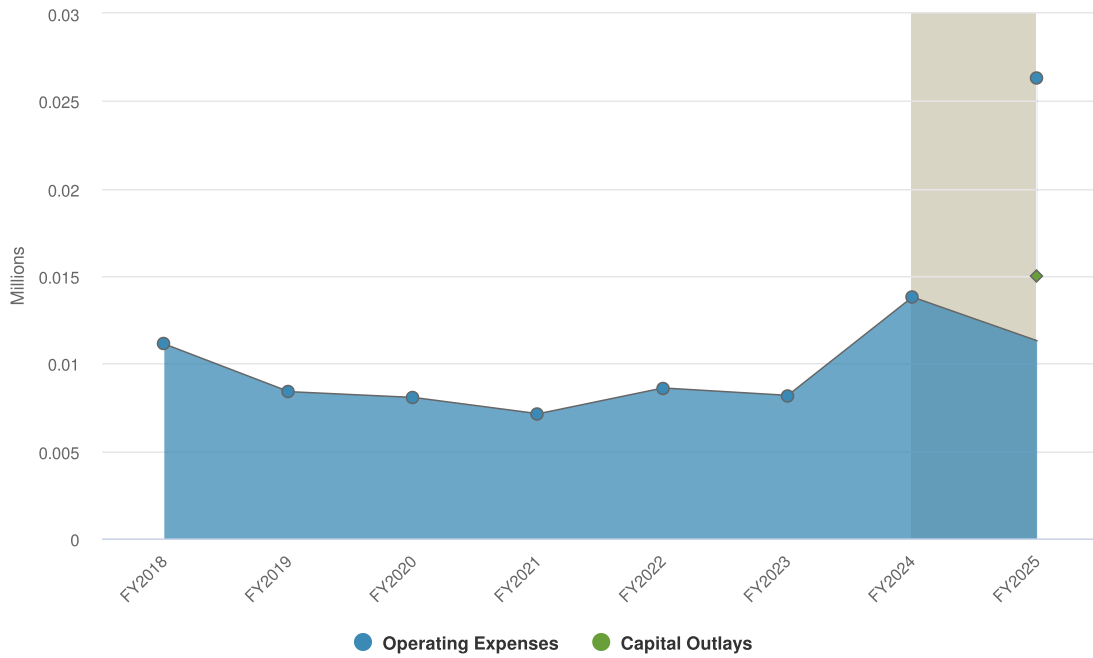
\$12,500
(90.58% vs. prior year)

Community Center Division Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects						
Operating Expenses						
EXTERMINATION	01-6421-19	\$0.00	\$65.00	\$300.00	\$300.00	0%
BLDG & GROUNDS	01-6450-19	\$746.62	\$588.33	\$3,000.00	\$3,000.00	0%
ELECTRIC	01-6621-19	\$5,829.61	\$5,655.17	\$7,500.00	\$6,000.00	-20%
GAS-NATURAL	01-6622-19	\$2,026.27	\$1,871.85	\$3,000.00	\$2,000.00	-33.3%
Total Operating Expenses:		\$8,602.50	\$8,180.35	\$13,800.00	\$11,300.00	-18.1%
Capital Outlays						
CAPITAL	01-6750-19		\$0.00		\$15,000.00	N/A
Total Capital Outlays:			\$0.00		\$15,000.00	N/A
Total Expense Objects:		\$8,602.50	\$8,180.35	\$13,800.00	\$26,300.00	90.6%



Cemetery Division



Kirk Kimbrell
Director of Public Services

Mision Statement:

Enriching the community through compassionate stewardship, the Cemetery Division of the Parks and Recreation Department is dedicated to providing a serene and respectful final resting place. Our mission is to maintain and preserve the cemeteries under our care as sacred spaces, honoring the past, supporting families, and ensuring dignified, well-kept grounds for all.

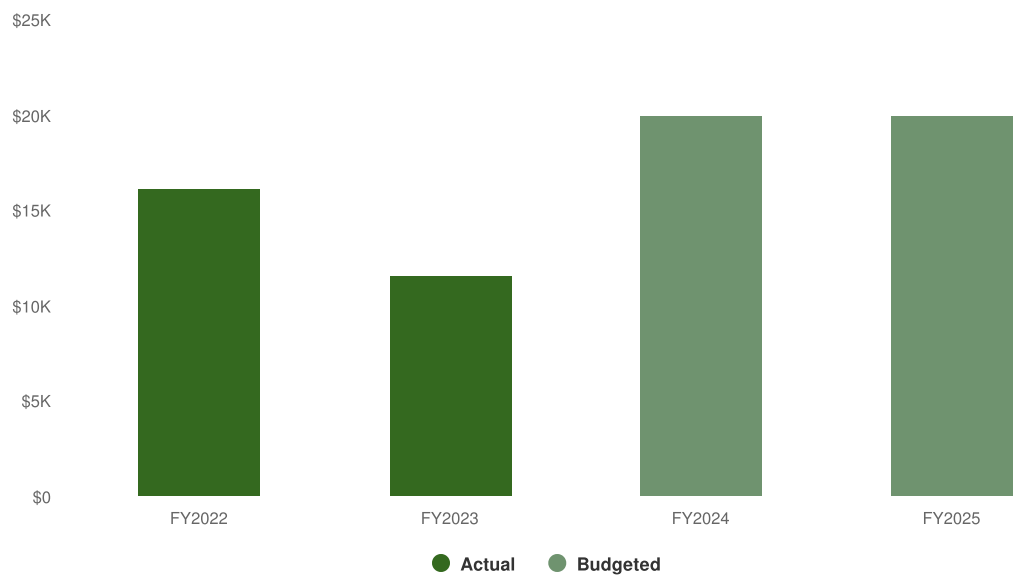
Expenditures Summary

\$20,000

\$0

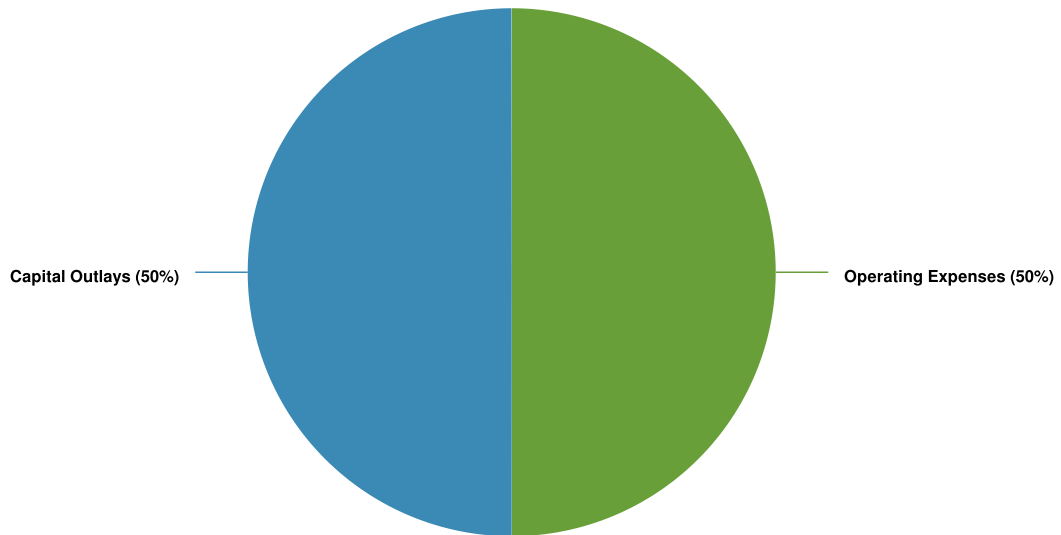
(0.00% vs. prior year)

Cemetery Division Proposed and Historical Budget vs. Actual

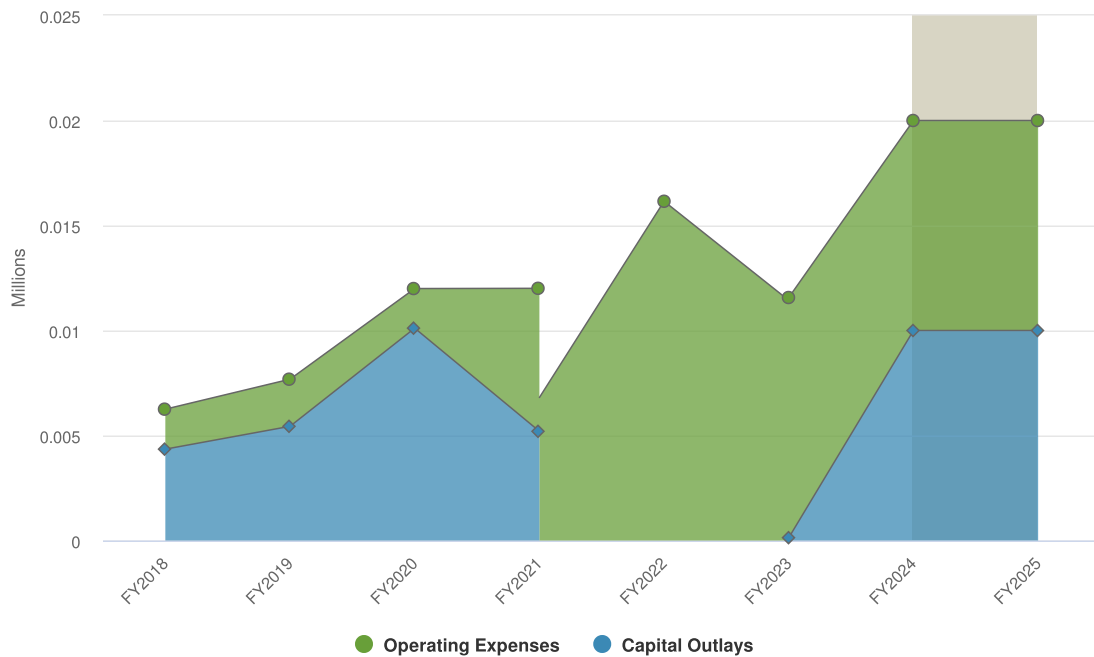


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects						
Operating Expenses						
BLDG & GROUNDS	01-6450-21	\$16,154.02	\$11,435.65	\$10,000.00	\$10,000.00	0%
Total Operating Expenses:		\$16,154.02	\$11,435.65	\$10,000.00	\$10,000.00	0%
Capital Outlays						
CAPITAL	01-6750-21	\$0.00	\$135.10	\$10,000.00	\$10,000.00	0%
Total Capital Outlays:		\$0.00	\$135.10	\$10,000.00	\$10,000.00	0%
Total Expense Objects:		\$16,154.02	\$11,570.75	\$20,000.00	\$20,000.00	0%



Community Development

Cliff McElfresh

Community Development Mgr.

Mission Statement

The Community Development Department strives to ensure the health and safety of the citizens of Henderson through serving the residential and commercial districts by promoting and implementing quality standards adopted for Henderson's current and long term growth.

Departmental History

The Community Development Department was made a standalone department in 2002 and is responsible for facilitating, organizing and directing the city's growth and development. The department implements policies in accordance with the City of Henderson's ordinances adopted by the City Council. It is comprised of four divisions, which includes Construction Inspections, Planning, Health, and Code Compliance.

Department Goal

The Community Development Department helps guide the development process from start to finish, with the goal of protecting the health and safety of citizens within the City of Henderson. The Community Development Department's utmost priority is ensuring that Henderson's unique character is protected while introducing quality new land development. The department assists property owners, developers, and citizens in regards to growth and new development, preserving and improving existing developments.

Personnel

Department Manager and Zoning Administrator

Directly supervises all of the Community Development Department employees. Assist in the implementation of a comprehensive program for code and health related enforcement and to enforce laws and ordinances by supervising the department.

The Zoning Administrator serves as a core contact where residents and developers may receive information addressing land development, building and planning related issues, receive pertinent information, applications associated with the Board of Adjustments and the Planning and Zoning Commission.

Building Inspector

Inspect and enforce the adopted International Plumbing, Fuel, Gas, Residential, Building, Fire, Electric Codes along with City and Zoning Ordinances.

Health Inspector

Inspect restaurants for cleanliness and compliance with state and local requirements in food management, such as proper hand washing, hand and hair coverings, wash/rinse/sanitize stations, proper cooking and holding temperatures, etc., investigate complaints citizens may have with restaurants, and take appropriate action. Maintain records of all health inspections.

Code Enforcement

Regulate and enforce city ordinances and violations both proactive and reactive, investigate citizens' complaints, maintain compliance within the city limits in neighborhoods to keep areas free of debris, rubbish, and/or health hazards. Violations include but not limited to: high grass and weeds, accumulation of brush/tree limbs, tires stored outside, building debris, rubbish/litter, junk or inoperable vehicles, substandard structures or fences, illegal dumping.

Administrative Assistant

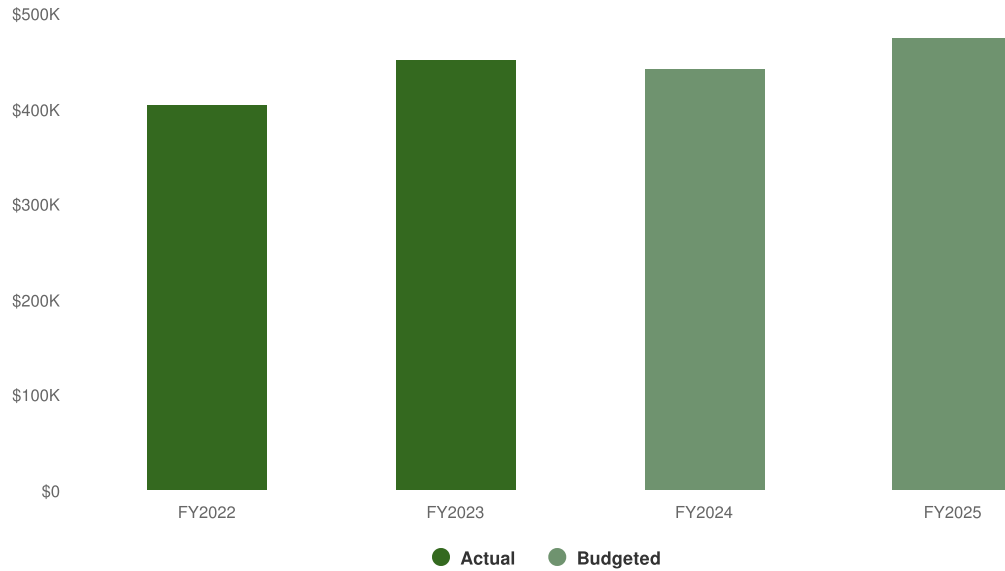
Answer and assist all incoming calls, issue permits, and receive payments, schedule inspections and coordinate with the Fire Department for certificate of occupancy inspections. Fill out and send in clearance reports to the respective utility company. Other duties as directed by management.



Expenditures Summary

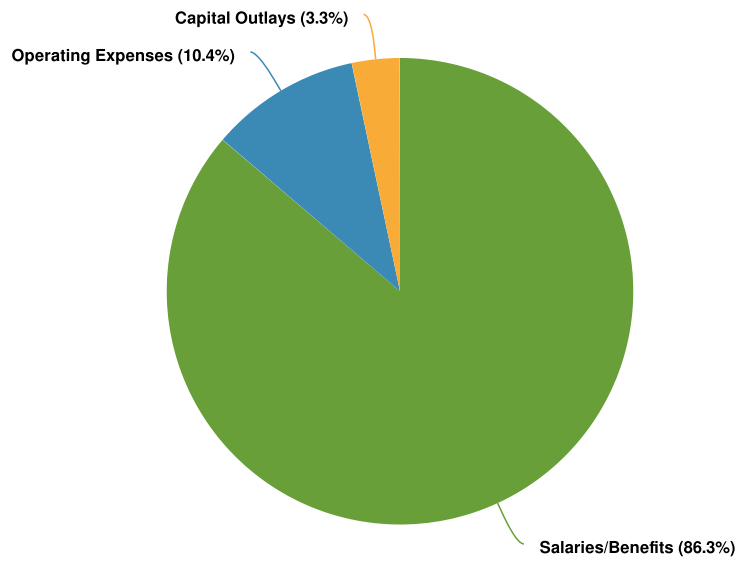
\$474,789 **\$32,989**
(7.47% vs. prior year)

Community Development Proposed and Historical Budget vs. Actual

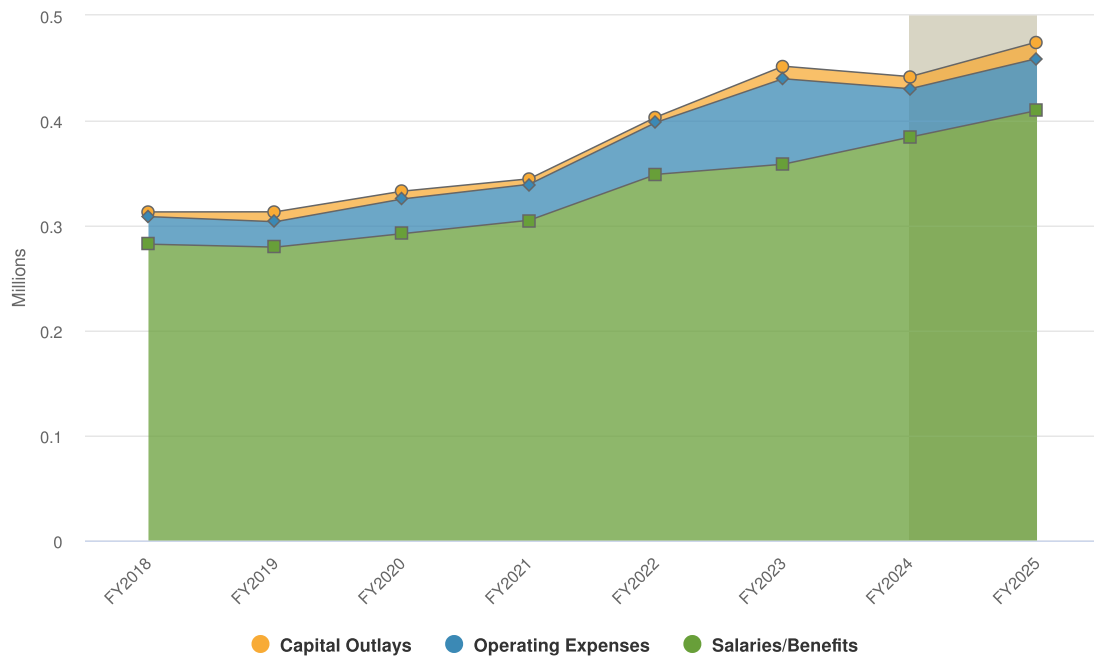


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects						
Salaries/Benefits						
SUPERVISION	01-6100-12	\$66,219.78	\$68,427.76	\$74,910.00	\$78,656.00	5%
CLERICAL	01-6110-12	\$42,114.81	\$41,832.60	\$44,929.00	\$47,176.00	5%
LABOR OPERATIONS	01-6130-12	\$159,696.91	\$166,297.11	\$180,459.00	\$189,482.00	5%
OVERTIME	01-6190-12	\$6,592.09	\$4,392.57	\$7,000.00	\$7,000.00	0%
LONGEVITY	01-6192-12	\$936.00	\$1,180.00	\$1,420.00	\$1,280.00	-9.9%
MERIT RAISE	01-6193-12	\$7,070.70	\$5,421.03	\$0.00	\$0.00	0%
CERTIFICATE PAY	01-6194-12		\$625.00	\$1,200.00	\$1,200.00	0%
SALARY ADJUSTMENT	01-6196-12	\$0.00	\$812.15	\$815.00	\$815.00	0%
RETIREMENT	01-6200-12	\$44,832.95	\$47,373.50	\$49,442.00	\$57,501.00	16.3%
S S TAXES	01-6210-12	\$20,596.32	\$21,149.86	\$23,007.00	\$24,910.00	8.3%
UNIFORMS	01-6290-12	\$650.00	\$839.00	\$1,000.00	\$1,500.00	50%
Total Salaries/Benefits:		\$348,709.56	\$358,350.58	\$384,182.00	\$409,520.00	6.6%
Operating Expenses						
MEDICAL	01-6330-12	\$0.00	\$36.62	\$250.00	\$500.00	100%
EQUIPMENT MAINTENANCE	01-6430-12	\$2,660.99	\$3,104.13	\$2,300.00	\$3,000.00	30.4%
VEHICLES MAINTENANCE	01-6431-12	\$1,190.83	\$3,495.77	\$3,000.00	\$3,000.00	0%
BLDG & GROUNDS	01-6450-12	\$2,551.40	\$24,356.47	\$0.00	\$0.00	0%
CONTRACT SERVICES	01-6460-12	\$513.20	\$59.04	\$500.00	\$1,500.00	200%
PLAN REVIEW	01-6465-12	\$670.00	\$10,134.42	\$7,000.00	\$7,000.00	0%
ADVERTISING	01-6540-12	\$1,596.90	\$3,041.87	\$2,000.00	\$2,000.00	0%
TRAVEL & SCHOOLS	01-6580-12	\$4,093.11	\$4,309.32	\$5,000.00	\$5,000.00	0%
OFFICE	01-6610-12	\$12,528.04	\$6,347.53	\$4,500.00	\$4,500.00	0%
CONSUMABLES	01-6612-12	\$671.80	\$704.88	\$500.00	\$0.00	-100%
POSTAGE	01-6619-12	\$3,688.65	\$2,931.30	\$2,500.00	\$2,500.00	0%
COMMUNICATIONS- C. DEV.	01-6623-12	\$9,653.94	\$11,510.50	\$8,000.00	\$10,000.00	25%
GAS-OIL & DIESEL	01-6626-12	\$6,130.33	\$7,571.95	\$6,000.00	\$6,500.00	8.3%
DUES & SUBSCRIPTIONS	01-6640-12	\$3,594.68	\$3,830.11	\$4,500.00	\$4,000.00	-11.1%
Total Operating Expenses:		\$49,543.87	\$81,433.91	\$46,050.00	\$49,500.00	7.5%
Capital Outlays						
TRANSFER EQUIPMENT REPLACEMENT	01-6740-12	\$5,079.00	\$11,568.00	\$11,568.00	\$14,769.00	27.7%
CAPITAL	01-6750-12	\$0.00	\$384.00	\$0.00	\$1,000.00	N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Total Capital Outlays:		\$5,079.00	\$11,952.00	\$11,568.00	\$15,769.00	36.3%
Total Expense Objects:		\$403,332.43	\$451,736.49	\$441,800.00	\$474,789.00	7.5%

Organizational Chart



Full Time Equivalency: FY 2024-2025

Community Development	Fund	FY 2024-2025
Community Development Manager		1
Admin Assistant		1
Building Services Coordinator		1
Health Official		1
Code Enforcement Officer		1
Total Employees	General Fund	5



Fire



Sonny Ybarra
Fire Chief

Mission

The mission of the Henderson Fire Department is to serve and safeguard the community through the delivery of professional, efficient, and effective services protecting life and property.

Departmental Summary

The Henderson Fire Department provides fire protection and prevention, firefighting response, rescue services, and medical first responder capabilities to prevent or minimize injury, loss of life, and damage to property. All firefighter personnel meet the minimum training requirements required of paid or volunteer firefighters through the Texas Commission on Fire Protection, State Firefighters and Fire Marshals Association, or the Texas Department of Health Services.

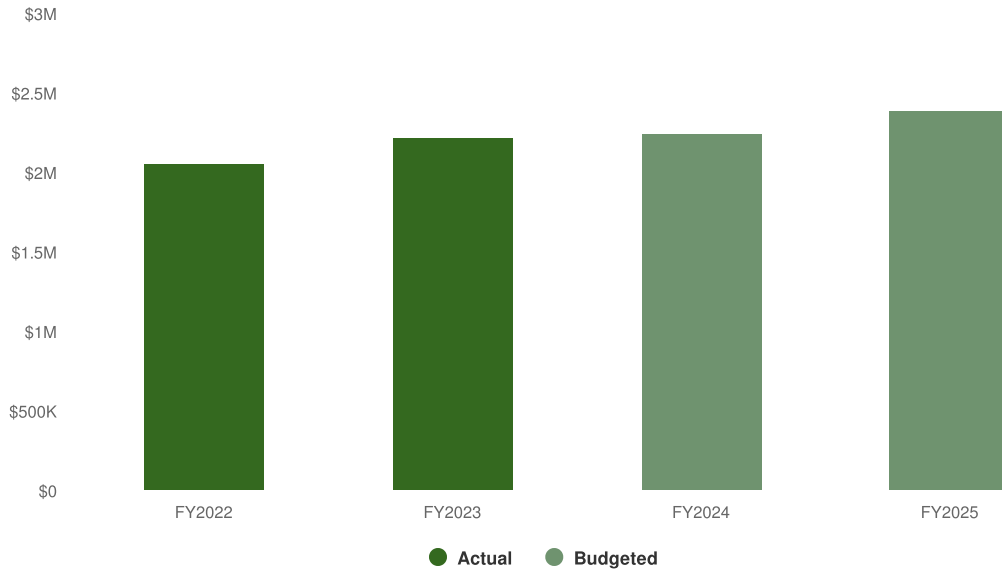
The Henderson Fire Department is comprised of 22 paid firefighters, 1 administration staff, and 20 volunteer firefighters. The Henderson Fire Department provides fire, emergency medical, rescue, and support services for both the City of Henderson and Rusk County Emergency Service District #1.

The Henderson Fire Department also administers several programs to meet the demands of the community and encourage public safety fire education. This includes fire extinguisher training, foster and adopted home fire inspections within city limits, residential and commercial inspections, open house activities, mandated inspections, arson investigations and public education. Civic outreach is always evolving and changing to meet the needs of the community.

Expenditures Summary

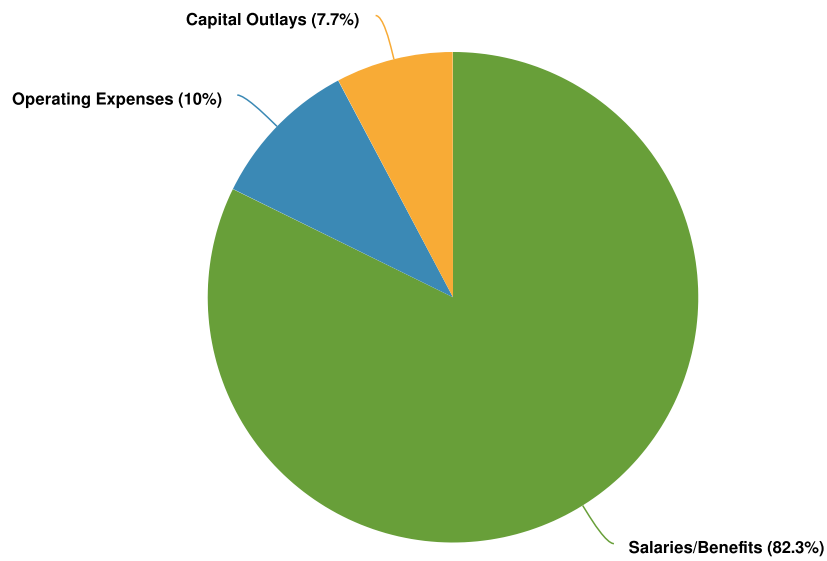
\$2,388,586 **\$147,664**
(6.59% vs. prior year)

Fire Proposed and Historical Budget vs. Actual

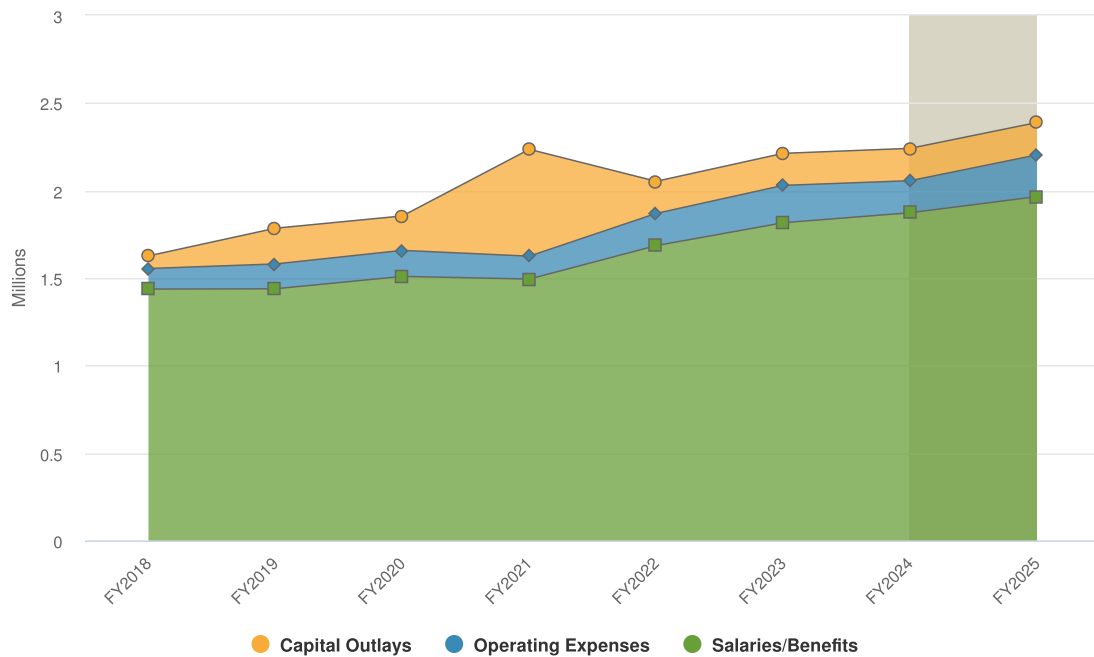


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

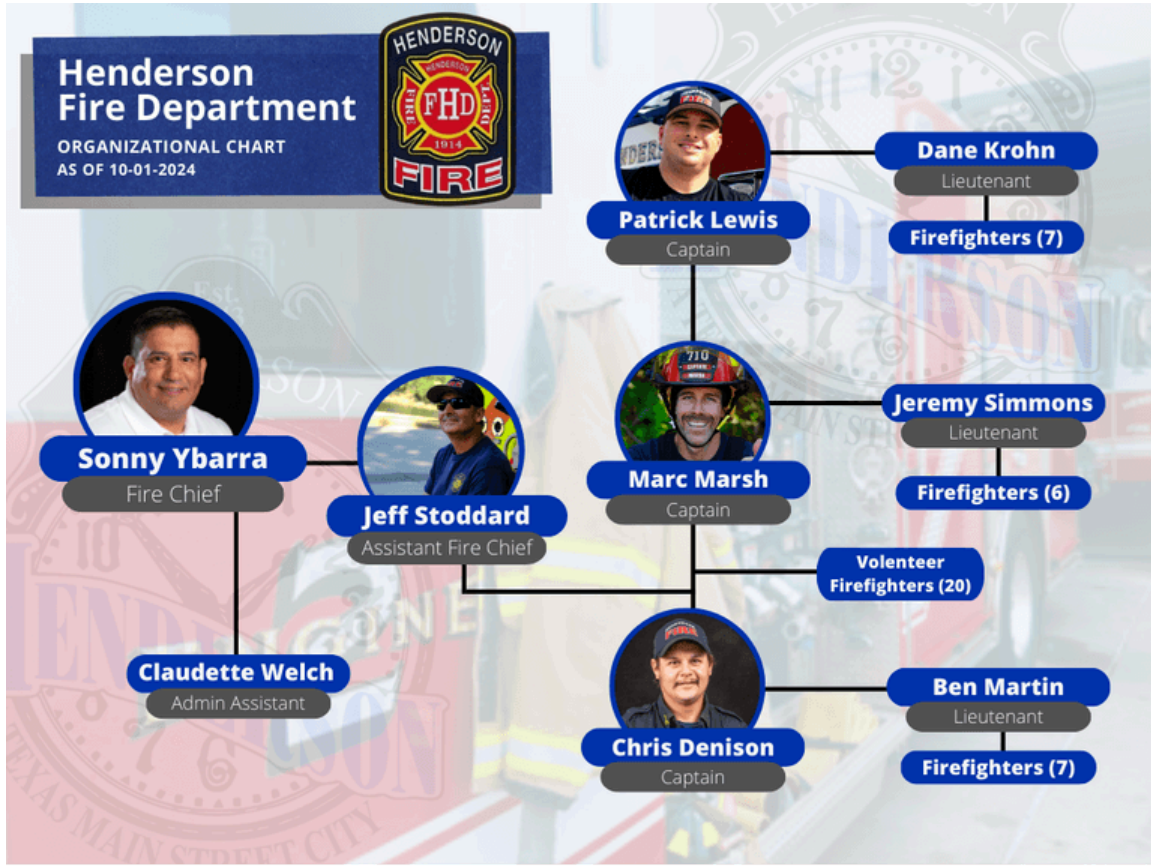


Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects							
Salaries/Benefits							
SUPERVISION	01-6100-15	\$112,295.84	\$113,195.71	\$121,070.00	\$119,397.00	-1.4%	-1.4%
CLERICAL	01-6110-15	\$43,401.22	\$43,012.84	\$46,374.00	\$48,693.00	5%	5%
LABOR OPERATIONS	01-6130-15	\$1,063,942.83	\$1,028,433.06	\$1,117,800.00	\$1,173,690.00	5%	5%
OVERTIME	01-6190-15	\$83,691.08	\$159,842.82	\$135,000.00	\$135,000.00	0%	0%
ADDITIONAL OVERTIME	01-6191-15	\$6,344.73	\$23,623.40	\$30,000.00	\$30,000.00	0%	0%
LONGEVITY	01-6192-15	\$10,112.00	\$9,872.00	\$10,402.00	\$9,752.00	-6.2%	-6.2%
MERIT RAISE	01-6193-15	\$21,216.41	\$40,789.14	\$0.00	\$0.00	0%	0%
CERTIFICATE PAY	01-6194-15	\$21,458.23	\$37,337.70	\$42,069.00	\$42,069.00	0%	0%
SALARY ADJUSTMENT	01-6196-15	\$162.43	\$3,573.46	\$3,749.00	\$3,749.00	0%	0%
RETIREMENT	01-6200-15	\$217,621.11	\$239,561.72	\$241,177.00	\$270,189.00	12%	12%
S S TAXES	01-6210-15	\$98,764.58	\$106,571.67	\$115,245.00	\$120,111.00	4.2%	4.2%
UNIFORMS	01-6290-15	\$6,093.64	\$9,891.33	\$10,000.00	\$12,500.00	25%	25%
Total Salaries/Benefits:		\$1,685,104.10	\$1,815,704.85	\$1,872,886.00	\$1,965,150.00	4.9%	4.9%
Operating Expenses							
MEDICAL	01-6330-15	\$277.05	\$626.58	\$7,500.00	\$7,500.00	0%	0%
VOLUNTEER FIRE DEPT	01-6341-15	\$3,934.00	\$2,662.97	\$5,000.00	\$5,000.00	0%	0%
VOLUNTEER FIRE VFIS INSURANCE	01-6352-15	\$3,299.00	\$2,594.00	\$3,500.00	\$3,500.00	0%	0%
EXTERMINATION	01-6421-15	\$0.00	\$130.00	\$500.00	\$500.00	0%	0%
EQUIPMENT MAINTENANCE/REPAIRS	01-6430-15	\$13,332.03	\$20,146.14	\$20,000.00	\$20,000.00	0%	0%
VEHICLES MAINTENANCE/REPAIRS	01-6431-15	\$40,466.37	\$73,346.24	\$40,000.00	\$60,000.00	50%	50%
LADDER TESTING	01-6433-15	\$1,800.00	\$2,840.00	\$1,800.00	\$4,500.00	150%	150%
BLDG & GROUNDS	01-6450-15	\$10,565.88	\$8,965.02	\$16,500.00	\$16,500.00	0%	0%
RADIO	01-6530-15	\$2,142.85	\$5,745.09	\$2,000.00	\$3,000.00	50%	50%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
ADVERTISING	01-6540-15	\$0.00	\$250.00	\$300.00	\$300.00	0%	0%
TRAVEL & SCHOOLS	01-6580-15	\$5,911.92	\$2,497.92	\$5,000.00	\$10,000.00	100%	100%
TRAINING	01-6581-15	\$6,647.57	\$13,034.09	\$12,500.00	\$20,000.00	60%	60%
OFFICE	01-6610-15	\$7,985.51	\$5,803.46	\$7,500.00	\$7,500.00	0%	0%
JANITOR	01-6611-15	\$2,372.41	\$1,358.44	\$2,000.00	\$2,000.00	0%	0%
CONSUMABLE	01-6612-15	\$1,206.99	\$2,191.35	\$2,500.00	\$3,000.00	20%	20%
MINOR APPARATUS/SMALL TOOLS	01-6615-15	\$2,321.67	\$2,135.88	\$1,800.00	\$2,000.00	11.1%	11.1%
POSTAGE	01-6619-15	\$87.90	\$130.50	\$200.00	\$200.00	0%	0%
ELECTRIC	01-6621-15	\$15,041.32	\$12,706.23	\$12,500.00	\$12,500.00	0%	0%
GAS-NATURAL	01-6622-15	\$4,614.62	\$6,930.52	\$7,500.00	\$7,500.00	0%	0%
COMMUNICATIONS-FIRE DEPT	01-6623-15	\$13,885.63	\$16,452.26	\$10,500.00	\$22,000.00	109.5%	109.5%
GAS-OIL-& DIESEL	01-6626-15	\$27,895.08	\$28,894.61	\$20,000.00	\$25,000.00	25%	25%
DUES & SUBSCRIPTIONS	01-6640-15	\$3,239.87	\$4,095.20	\$4,000.00	\$6,000.00	50%	50%
FEMA-COVID PPE GRANT	01-6650-15	\$17,007.07	\$0.00	\$0.00	\$0.00	0%	0%
Total Operating Expenses:		\$184,034.74	\$213,536.50	\$183,100.00	\$238,500.00	30.3%	30.3%
Capital Outlays							
DONATION EXPENDITURES	01-6700-15	\$719.99	\$0.00	\$1,000.00	\$1,000.00	0%	0%
TRANSFER EQUIPMENT REPLACEMENT	01-6740-15	\$8,346.00	\$8,346.00	\$8,346.00	\$8,346.00	0%	0%
FIRE TRUCK LEASE PAYMENT	01-6745-15	\$153,582.83	\$153,582.83	\$153,590.00	\$153,590.00	0%	0%
CAPITAL	01-6750-15	\$18,274.63	\$19,107.37	\$20,000.00	\$20,000.00	0%	0%
VOLUNTEER PENSION (TRANSFERS)	01-6830-15	\$2,500.00	\$2,000.00	\$2,000.00	\$2,000.00	0%	0%
Total Capital Outlays:		\$183,423.45	\$183,036.20	\$184,936.00	\$184,936.00	0%	0%
Total Expense Objects:		\$2,052,562.29	\$2,212,277.55	\$2,240,922.00	\$2,388,586.00	6.6%	6.6%

Organizational Chart



Goal #1

Cost share for a Texas Forest Service Grant for 10 sets of bunker gear. The Henderson Fire Department has applied for a TFS Grant for bunker gear. The grant usually gets approved every 2 - 4 years. If HFD is not awarded the grant, the cost share funds are used to purchase 5 sets of bunker gear.



Goal #2

Install a bedroom in the breezeway area of Station 2. This bedroom will be constructed by City employees. Currently, the station has 2 bedrooms and when three firefighters are manning Station 2, one of the firefighters has to convert a makeshift bedroom in the radio/office room. Future plan to build a storage building on the corner of W. Main and Standish. This will be used for housing equipment and apparatus as needed.



Goal #3

Implementation of the professional development plan to further certification training of staff and administration.



Police



Chad Taylor
Chief of Police

Mission Statement

The mission of the Henderson Police Department is to work with the community to reduce crime, improve the quality of life, and ensure justice in our city. We serve our community with integrity and honor to reduce the fear of crime while treating all with respect.

Organizational Values

The Henderson Police Department accepts the responsibility of contributing to the quality of life within our community. The character of our department is best reflected in the quality of service provided to the members of our community. We will meet the challenge of providing quality service through our commitment to:

- Serving our fellow citizens in an impartial, courteous, and effective manner.
- Respecting the dignity and rights of those we serve.
- Maintaining open communications with the citizens of our community.
- Demonstrating professionalism through our clear sense of perspective, teamwork and innovation.
- Being enthusiastic and empathetic in public and employee relations.
- Promoting community relations, involvement and cooperation.
- Remembering that we are a part of the community we serve.

We will strive for a level of commitment that merits the support and trust of the community we serve.

Department Goals

- Improve the quality of life for the citizens of Henderson by reducing crime and the fear of crime.
- Be worthy of and earn the support and trust of the community residents, businesses, and fellow first responders.
- To remain at the forefront of police best practices and to promote a safe and livable environment in neighborhoods and business districts.

Services Summary

The Henderson Police Department is currently authorized 37 commissioned police officers, 6 licensed telecommunicators, 3 civilian staff and 2 K-9s. The department comprises 4 divisions; Administration, Patrol, Investigations, and the School Resource Division. Each of these divisions has different responsibilities which enable the department to serve our community effectively and efficiently.

Administration includes the Chief of Police, Deputy Chief of Police, Lieutenant of Support Services, Sergeant of Training and Community Outreach, an Administrative Assistant and a Programs Administrator. The administrative staff is responsible for all aspects of the department including budgeting, training, complaints, policy and programs.

The Criminal Investigation Division (CID) includes 1 CID Lieutenant, 4 case detectives, 1 narcotics/vice detective, and 1 DEA task force officer. The CID is responsible for investigating all criminal offenses, crime scene investigations, collection and securing of evidence and case preparation for submission to the District/County attorney for prosecution. Detectives are on call and will be called out on any major crime where they are needed.

The patrol division (which includes communications) is the largest division and the foundation of the police department. The division is made up of 7 dispatchers with 1 supervisor, 4 Sergeants, 4 Corporals and 12 patrol officers, including 1 K9 unit. The patrol division is the face of the department and conducts normal police operations including traffic, calls for service, community outreach, criminal patrol and crime prevention. The patrol division is responsible for our community's public safety.

The school resource division includes one SRO Sergeant, 1 SRO detective, 1 SRO K9 and 2 SROs. The SRO division is responsible for maintaining a safe environment for students, teachers and school administrators, as well as investigating any crime that may happen on school property. The SRO division is also responsible for crime prevention on school campuses as well as working with school staff in setting up programs for school safety. The SRO Sergeant is the school liaison officer for our department.

The department's patrol K9 program was started in 2020 in an effort to assist patrol operations with suppressing narcotics in our area and as a tool for tracking fleeing suspects, as well as assisting in locating missing persons. The SRO K9 program was initiated at the same time to suppress/prevent narcotics, tobacco and firearms possession on school property, fostering a safer environment in our schools.

The Henderson Police Department is a Texas Police Chiefs Association Best Practices "Accredited" agency and has been since 2019. The Department was Re-Accredited in 2023. This accredited status assures our city, our personnel, and our community that our department is operating under the best policies and procedures. The Henderson Police Department is proud to be part of this program.

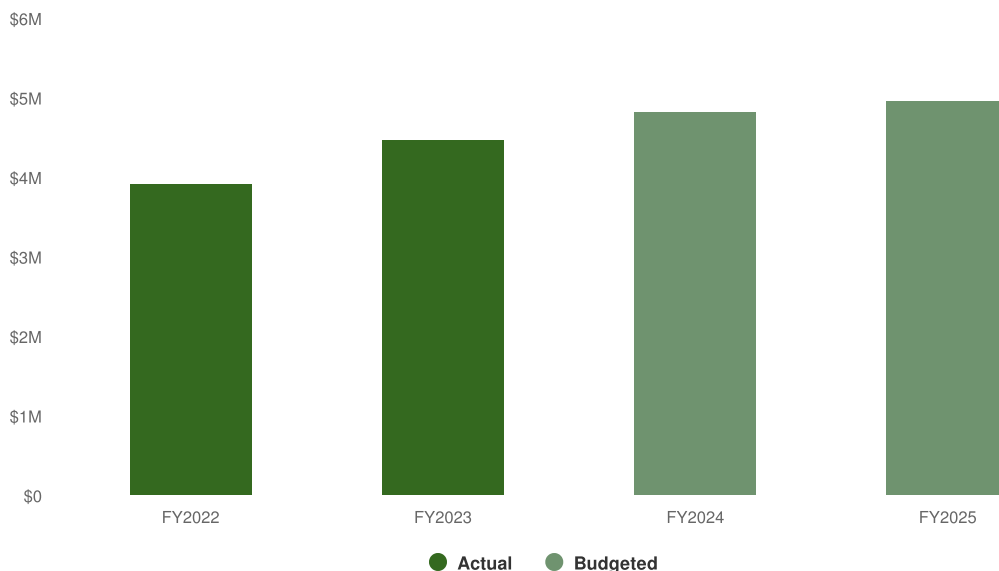
One of the department's top priorities is our community outreach program. It is a program that every member of our department participates in. The department community outreach program includes Citizen's Police Academy, National Night Out, and Public Safety Fun Night to name just a few. The department enjoys interacting with our community at these events, and we plan to continue each of them as well as developing others.

Our department is continually improving our technology in an effort to serve our community better and more efficiently. We have recently initiated new programming. Our LPR system will assist in locating stolen vehicles, missing or endangered individuals and assist in solving a multitude of crimes from within and outside our region. This system will assist our officers and detectives in solving crimes quicker and more efficiently.

Expenditures Summary

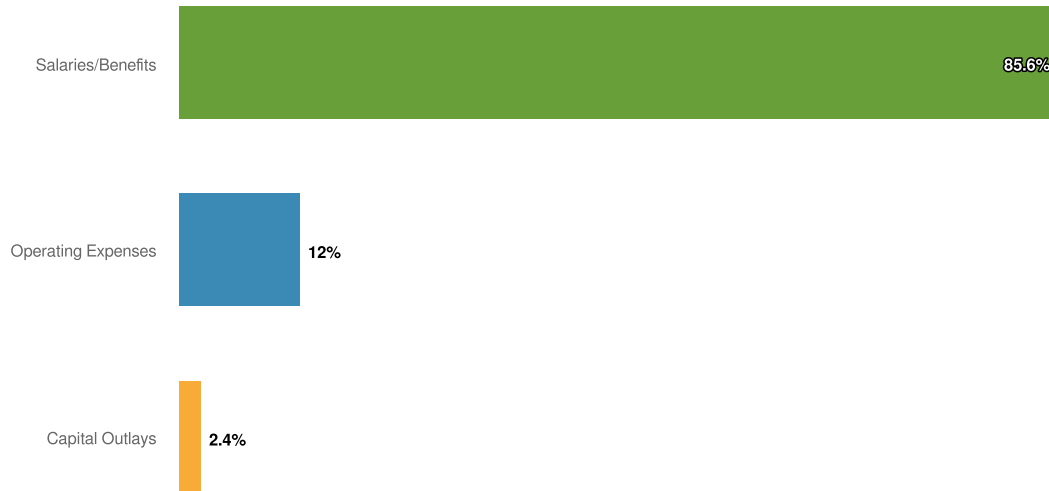
\$4,954,988 **\$120,733**
(2.50% vs. prior year)

Police Proposed and Historical Budget vs. Actual

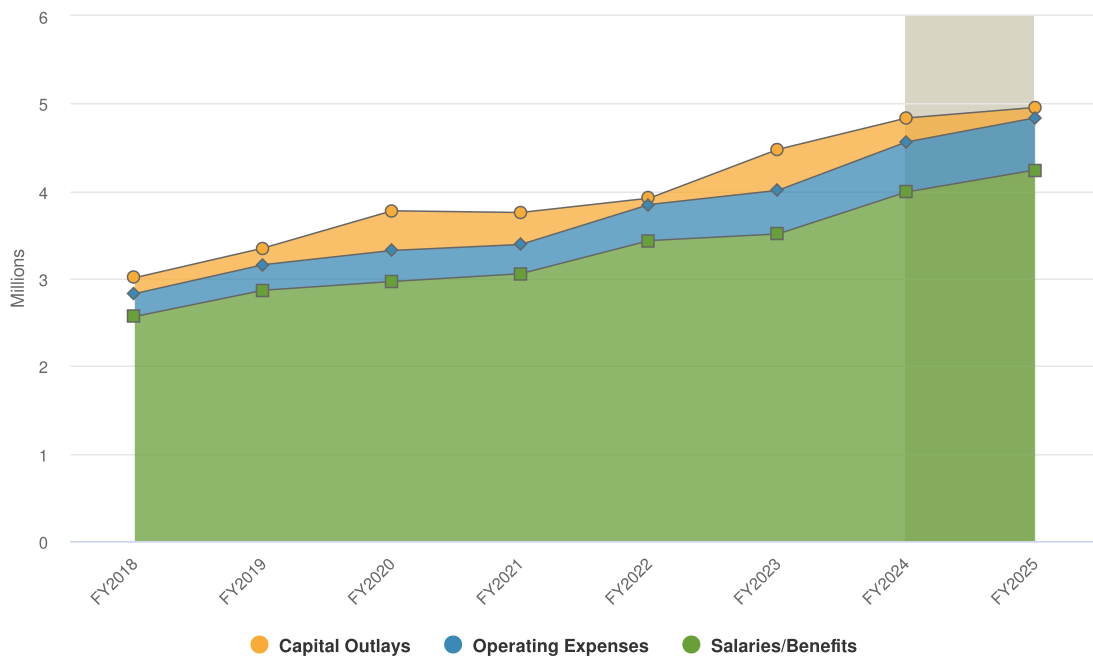


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

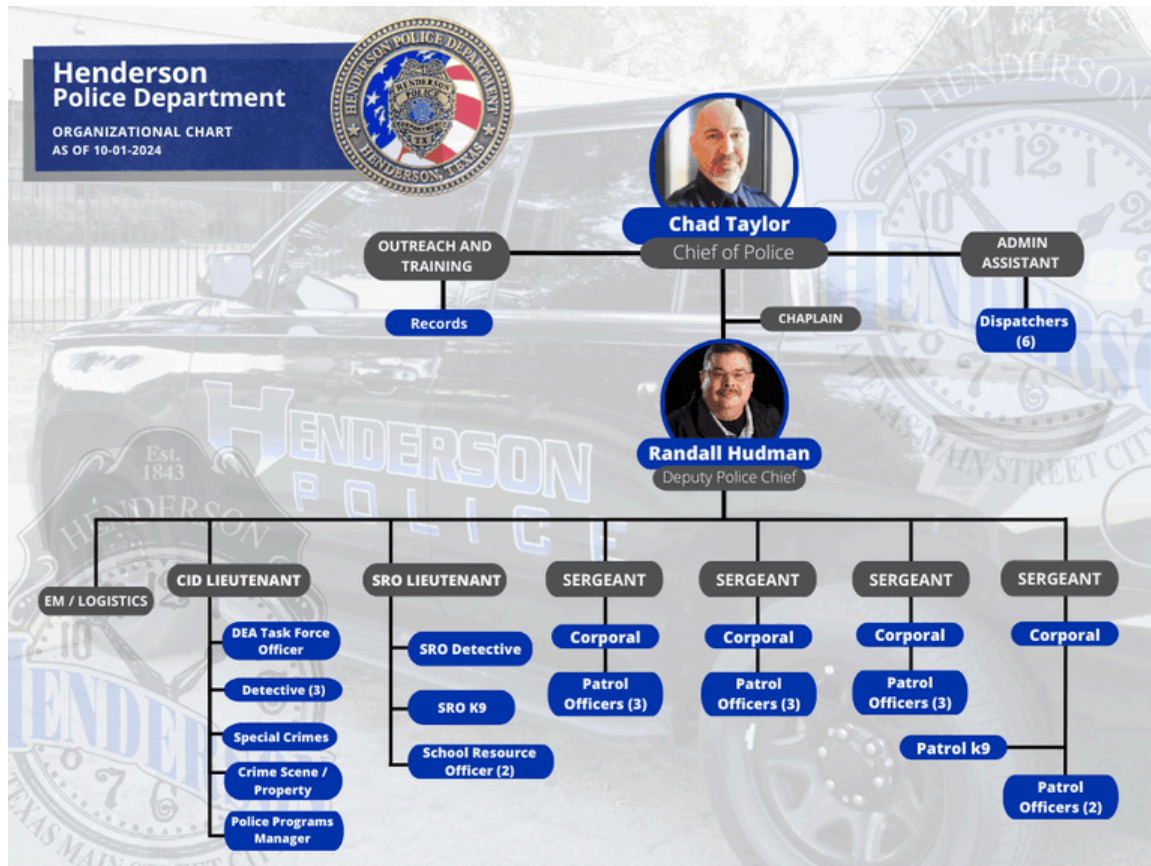


Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects						
Salaries/Benefits						
SUPERVISION	01-6100-16	\$111,383.76	\$111,289.52	\$119,985.00	\$125,985.00	5%
CLERICAL	01-6110-16	\$364,496.84	\$361,753.67	\$476,412.00	\$500,233.00	5%
LABOR OPERATIONS	01-6130-16	\$1,751,033.80	\$1,573,470.82	\$1,911,752.00	\$2,007,340.00	5%
LIAISON OFFICER	01-6172-16	\$192,696.07	\$296,719.52	\$338,305.00	\$355,221.00	5%
TASK FORCE OFFICER	01-6173-16	\$60,130.44	\$62,704.38	\$69,362.00	\$72,831.00	5%
K9 KENNEL CARE	01-6179-16	\$4,469.39	\$608.07	\$0.00	\$0.00	0%
OVERTIME	01-6190-16	\$139,178.00	\$224,989.84	\$178,000.00	\$200,000.00	12.4%
LONGEVITY	01-6192-16	\$18,416.00	\$16,184.00	\$15,636.00	\$19,064.00	21.9%
MERIT RAISE	01-6193-16	\$82,098.00	\$78,272.15	\$0.00	\$0.00	0%
CERTIFICATE PAY	01-6194-16	\$32,441.02	\$74,855.76	\$77,700.00	\$77,700.00	0%
SALARY ADJUSTMENT	01-6196-16	\$9,312.40	\$6,497.20	\$7,824.00	\$7,824.00	0%
CAR ALLOWANCE	01-6197-16	\$8,400.00	\$8,400.00	\$8,400.00	\$8,400.00	0%
RETIREMENT	01-6200-16	\$439,900.19	\$459,934.02	\$515,900.00	\$581,872.00	12.8%
S S TAXES	01-6210-16	\$202,727.02	\$207,113.06	\$245,059.00	\$258,157.00	5.3%
UNIFORMS	01-6290-16	\$16,691.87	\$26,158.39	\$24,500.00	\$26,000.00	6.1%
Total Salaries/Benefits:		\$3,433,374.80	\$3,508,950.40	\$3,988,835.00	\$4,240,627.00	6.3%
Operating Expenses						
MEDICAL	01-6330-16	\$200.00	\$2,052.82	\$5,000.00	\$5,000.00	0%
DATA PROCESSING	01-6340-16	\$60,755.16	\$107,371.77	\$160,000.00	\$160,000.00	0%
EMERGENCY MANAGEMENT EXPENSE	01-6343-16	\$11,538.23	\$9,783.82	\$15,000.00	\$15,000.00	0%
K-9 EXPENSES	01-6355-16	\$6,426.33	\$4,841.54	\$6,500.00	\$6,500.00	0%
EXTERMINATION	01-6421-16	\$0.00	\$70.00	\$500.00	\$500.00	0%
EQUIPMENT MAINTENANCE/REPAIRS	01-6430-16	\$32,112.84	\$31,417.59	\$55,000.00	\$57,000.00	3.6%
VEHICLE MAINTENANCE/REPAIRS	01-6431-16	\$44,607.95	\$46,769.32	\$48,000.00	\$50,000.00	4.2%
BLDG & GROUNDS	01-6450-16	\$12,184.27	\$21,157.71	\$14,000.00	\$14,000.00	0%
RADIO	01-6530-16	\$847.41	\$11,000.09	\$2,500.00	\$2,500.00	0%
LEOSE TRAINING EXPENSE-STATE	01-6579-16	\$3,500.00	\$3,500.00	\$3,500.00	\$6,061.00	73.2%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
TRAVEL & SCHOOLS	01-6580-16	\$20,254.32	\$40,005.13	\$35,000.00	\$40,000.00	14.3%
OFFICE	01-6610-16	\$6,991.45	\$9,025.40	\$8,200.00	\$8,200.00	0%
CONSUMABLES	01-6612-16	\$13,411.70	\$9,562.78	\$26,000.00	\$26,000.00	0%
POSTAGE	01-6619-16	\$216.00	\$230.68	\$500.00	\$500.00	0%
ELECTRIC	01-6621-16	\$30,296.15	\$32,412.91	\$30,000.00	\$30,000.00	0%
GAS-NATURAL	01-6622-16		\$367.54	\$0.00	\$0.00	0%
COMMUNICATIONS-POLICE	01-6623-16	\$63,933.78	\$70,873.12	\$70,000.00	\$72,100.00	3%
GAS-OIL-& DIESEL	01-6626-16	\$98,526.83	\$89,659.96	\$85,000.00	\$95,000.00	11.8%
DUES & SUBSCRIPTIONS	01-6640-16	\$6,202.25	\$8,608.47	\$7,000.00	\$7,000.00	0%
Total Operating Expenses:		\$412,004.67	\$498,710.65	\$571,700.00	\$595,361.00	4.1%
Capital Outlays						
DONATION EXPENDITURES	01-6700-16	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0%
TEXAS EASTERN 911 GRANT	01-6701-16		\$133,661.70	\$0.00	\$0.00	0%
SWAT EXPENSES	01-6707-16	\$4,995.86	\$0.00	\$0.00	\$6,000.00	N/A
CAPITAL	01-6750-16	\$68,050.35	\$334,292.91	\$272,720.00	\$112,000.00	-58.9%
Total Capital Outlays:		\$73,046.21	\$467,954.61	\$273,720.00	\$119,000.00	-56.5%
Total Expense Objects:		\$3,918,425.68	\$4,475,615.66	\$4,834,255.00	\$4,954,988.00	2.5%

Organizational Chart



Goal #1

2023-2025

Increase Officer benefits to be competitive with other regional Accredited agencies, which will also assist the Department with future hiring/retention issues.
Implement a comprehensive experience pay program in an effort to improve hiring and retention of employees.



Goal #2

2023-2025

Continue to upgrade technology/equipment to maintain service levels.

This includes implementing new programming to assist officers in the field, detectives with their investigations and tele-communicators with dispatching calls for service.

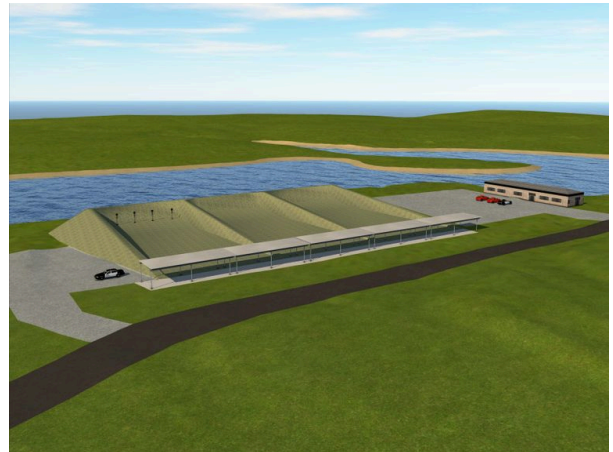
- The department will begin work on creating a Flock Camera LPR system to utilize advanced technology for furthering investigations and ensuring that our city's assets are utilized efficiently and effectively.
- The department will begin research and implementation of utilizing A.I. technology to assist patrol officers in their everyday activities to improve efficiency by lessening the time on paperwork and ensuring that the officers are spending the majority of their time in the community, preventing crime and responding to calls for service.



Goal #3

2023-2030

Work within a public-private partnership to build an improved range and training facility, which will be utilized by the City and partners for training individuals in the Criminal Justice field. May also provide an area in the future for civilian training as well.



Full Time Equivalency: FY 2024-2025

Police Department	Fund	FY 2024-2025
Police Chief		1
Deputy Chief		1
Dispatch Supervisor and Admin Assistant		1
Records Technician		1
Dispatcher		7
Programs Manager / Patrol		1
Chaplain		1
Lieutenant		2
Training / Community Outreach		1
Sergeant		4
CID Corporal		4
Patrol Corporal		4
Patrol Officer		12
Narcotics Investigator		1
Task Force Officer		1
SRO Sergeant		1
SRO Corporal		1
SRO Officers (1 K9)		3
Total Employees	General Fund	47

Position Comments:

FY 2024-2025:

- In FY 2024-2025, the Police Department restructured their positions.
- In FY 2024-2025, the Police Department added a dispatch position.
- In FY 2024-2025, the Police Department filled the records technician position.



Animal Center



Charissa Pool
Director

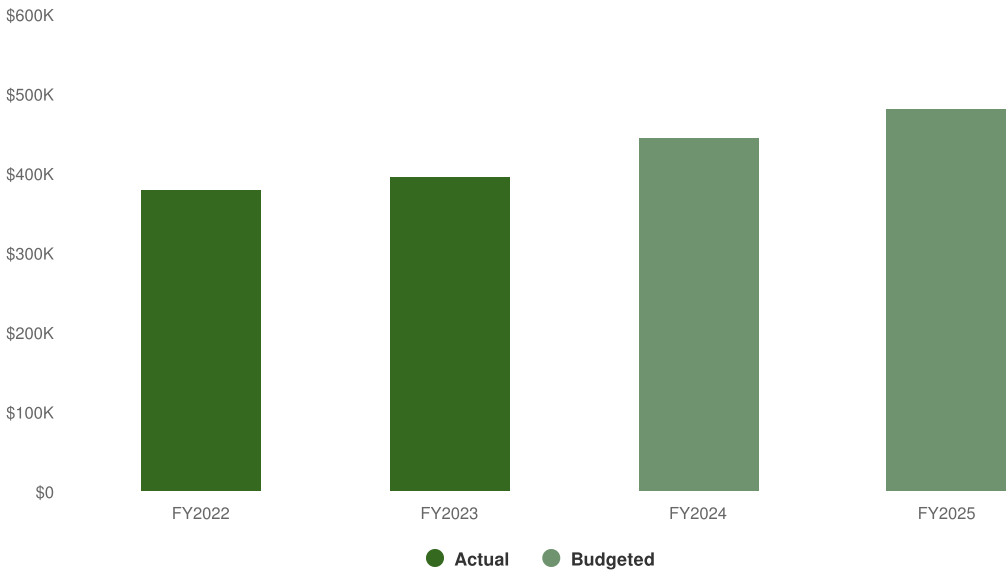
Henderson Animal Center’s mission is to provide temporary shelter and excellent care for stray, unwanted, and homeless animals for the city, promote responsible pet ownership, protect our citizens by housing public nuisance animals brought by local law enforcement, and prevent unnecessary euthanasia by diligently striving to locate homes for every animal possible within our care. All activities shall be in compliance with state, federal, and local laws and regulations, and duties shall be performed by a humane and professional staff.

Expenditures Summary

\$480,842

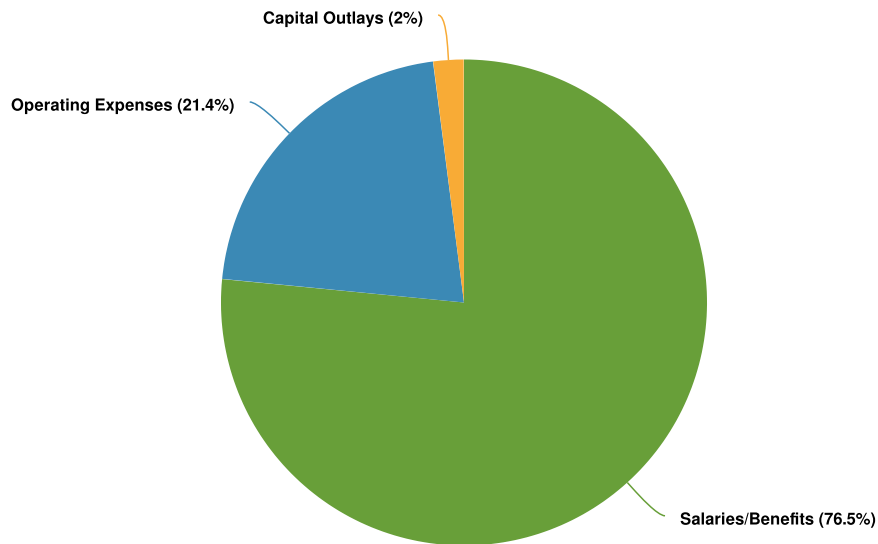
\$34,719
(7.78% vs. prior year)

Animal Center Proposed and Historical Budget vs. Actual

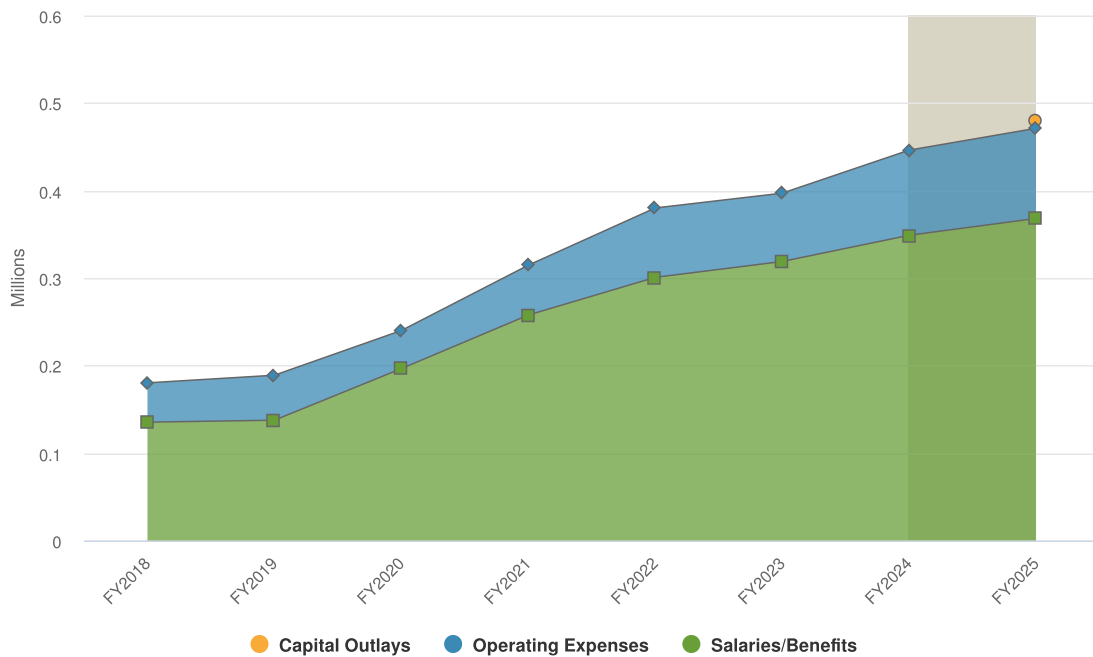


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects						
Salaries/Benefits						
SUPERVISION	01-6100-20	\$68,545.35	\$68,929.88	\$74,317.00	\$78,033.00	5%
LABOR OPERATIONS	01-6130-20	\$111,074.91	\$113,847.83	\$122,796.00	\$128,936.00	5%
PART TIME/TEMPORARY	01-6180-20	\$55,364.77	\$68,410.23	\$80,000.00	\$84,000.00	5%
OVERTIME	01-6190-20	\$4,580.84	\$4,181.81	\$6,000.00	\$6,000.00	0%
LONGEVITY	01-6192-20	\$324.00	\$500.00	\$704.00	\$800.00	13.6%
MERIT RAISE	01-6193-20	\$6,827.70	\$7,615.68	\$0.00	\$0.00	0%
CERTIFICATE PAY	01-6194-20		\$1,050.00	\$5,400.00	\$5,400.00	0%
SALARY ADJUSTMENT	01-6196-20	\$2,328.10	\$649.72	\$652.00	\$652.00	0%
RETIREMENT	01-6200-20	\$31,067.78	\$32,495.57	\$33,779.00	\$37,994.00	12.5%
S S TAXES	01-6210-20	\$18,242.00	\$19,310.74	\$22,175.00	\$23,243.00	4.8%
UNIFORMS	01-6290-20	\$2,384.59	\$1,872.10	\$3,000.00	\$3,000.00	0%
Total Salaries/Benefits:		\$300,740.04	\$318,863.56	\$348,823.00	\$368,058.00	5.5%
Operating Expenses						
MEDICAL	01-6330-20	\$4,070.00	\$584.31	\$3,000.00	\$3,000.00	0%
DATA PROCESSING	01-6340-20	\$2,155.44	\$1,913.99	\$2,500.00	\$2,500.00	0%
VETERINARY	01-6344-20	\$6,302.30	\$6,251.07	\$6,500.00	\$6,500.00	0%
EXTERMINATION	01-6421-20	\$0.00	\$120.00	\$600.00	\$600.00	0%
EQUIPMENT MAINTENANCE	01-6430-20	\$2,150.65	\$2,831.35	\$3,000.00	\$3,000.00	0%
VEHICLES MAINTENANCE	01-6431-20	\$364.74	\$1,879.08	\$4,000.00	\$4,000.00	0%
BLDG & GROUNDS	01-6450-20	\$12,067.14	\$1,904.35	\$10,000.00	\$10,000.00	0%
TRAVEL & SCHOOLS	01-6580-20	\$644.90	\$2,720.21	\$4,500.00	\$4,000.00	-11.1%
OFFICE	01-6610-20	\$4,121.47	\$4,873.90	\$5,000.00	\$5,000.00	0%
CONSUMABLE	01-6612-20	\$256.41	\$1,007.65	\$600.00	\$1,000.00	66.7%
CHEMICALS	01-6613-20	\$3,973.44	\$2,362.51	\$2,500.00	\$3,000.00	20%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
POSTAGE	01-6619-20	\$410.81	\$632.51	\$800.00	\$800.00	0%
ANIMAL CARE SUPPLIES	01-6620-20	\$22,245.75	\$24,813.33	\$27,000.00	\$27,000.00	0%
ELECTRIC	01-6621-20	\$10,344.84	\$13,442.47	\$11,000.00	\$13,500.00	22.7%
GAS-NATURAL	01-6622-20	\$1,595.26	\$1,969.58	\$2,500.00	\$2,500.00	0%
COMMUNICATIONS-ANIMAL SHEL	01-6623-20	\$6,969.43	\$8,603.63	\$10,000.00	\$12,500.00	25%
GAS-OIL& DIESEL	01-6626-20	\$1,628.35	\$1,950.25	\$3,200.00	\$3,200.00	0%
DUES & SUBSCRIPTIONS	01-6640-20	\$0.00	\$211.96	\$600.00	\$900.00	50%
Total Operating Expenses:		\$79,300.93	\$78,072.15	\$97,300.00	\$103,000.00	5.9%
Capital Outlays						
TRANSFER EQUIPMENT REPLACEMENT	01-6740-20		\$0.00		\$7,784.00	N/A
CAPTIAL	01-6750-20		\$0.00		\$2,000.00	N/A
Total Capital Outlays:			\$0.00		\$9,784.00	N/A
Total Expense Objects:		\$380,040.97	\$396,935.71	\$446,123.00	\$480,842.00	7.8%

Organizational Chart



Full Time Equivalency: FY 2024-2025

Animal Center	Fund	FY 2024-2025
Animal Center Director		1
Animal Control Officer		1
Animal Center Officer		2
Part-Time Kennel Tech		6
Total Employees	General Fund	10

Objective #1: Promoting a welcoming, low-stress environment for public and pets!

The Animal Center works hard to create and promote a welcoming environment for the public and the animals in our care. There are several enrichment projects in the works that will provide a happier and less stressful stay for our animals. This allows for healthier and more adoptable pets, which helps keep veterinary costs and euthanasia due to behavior issues at a minimum.

Here are a few of our objectives:

1. Yard restructuring will provide more individualized areas for multiple dogs to enjoy outdoor time simultaneously.
2. Dog playground equipment that includes ramps, agility courses, and platforms, will pull dogs out of a mundane routine and encourage a well-rounded psyche.
3. A "Meet and Greet" room in the office will allow potential adopters to spend one-on-one time with cats or other small animals to make sure that it is a suitable fit. This room could also be used as a "cattery" where a group of cats could be observed by the public at leisure away from the stress of the dogs barking.



Objective #2: Expansion

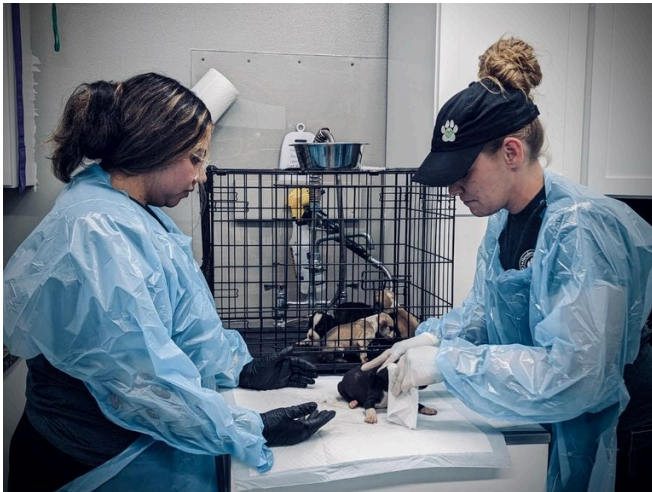
Not every animal that comes to the center is healthy. Some animals require temporary isolation away from other healthy animals while medical transport is arranged. While we have an isolation room for felines, we do not have a designated area for canines. Young puppies, optimally, need to be placed in a separate housing area for observation for a short period of time, so the staff can make sure they are not carrying any contagious diseases that could affect the other dogs in our care. Being able to separate these animals from the healthy population cuts down on the risk of disease outbreaks. This saves the center money on veterinarian care and medicine and allows the optimal environment for these animals to thrive while in our care.

As the Animal Center improves upon care for the animals, upgrades and additions are a must. Temporary holding areas used to house potentially sick or contagious animals away from the healthy population have been a desperate need for quite some time. The plan is to have two medical holding buildings added to our facility in the next year to remedy this situation. This allows us to continue our life-saving work while protecting the other animals in our care.

Either building can be utilized for a variety of sick or contagious conditions while the animals receive necessary treatment, await transport to a rescue group, or recover from mild illness.

Primarily, these buildings will be used to address the following main concerns:

- 1) Preliminary Observation: A building for incoming strays to be observed for any signs of illness for a short period of time before being brought into the adoption building to prevent the accidental spread of disease.
- 2) Canine Isolation Areas: A building strictly for sick dogs or puppies that are awaiting transport to a medical rescue that cannot be allowed in the same area as the healthy dogs.



Objective #3: Education and Prevention



Education and Prevention will be a constant push and focus in the upcoming years. Animal populations are at an all-time high, which is making our jobs increasingly difficult. Our goal is to increase efforts in pet owner education, finding and dispersing additional resources to pet owners in need, and orchestrate events that not only have these things available to the public, but are available at little to no cost to them. Our plan to facilitate these actions will be finding grants and sponsors to cover the costs of things for citizens in need, such as: Rabies vaccines, microchips, other core vaccines and medications, spay/neuter vouchers, fencing repairs to keep dogs contained, and appropriate shelter options.

The Animal Center and Protection staff was awarded the No-Kill Shelter Status by Best Friends Animal Society.



Miscellaneous

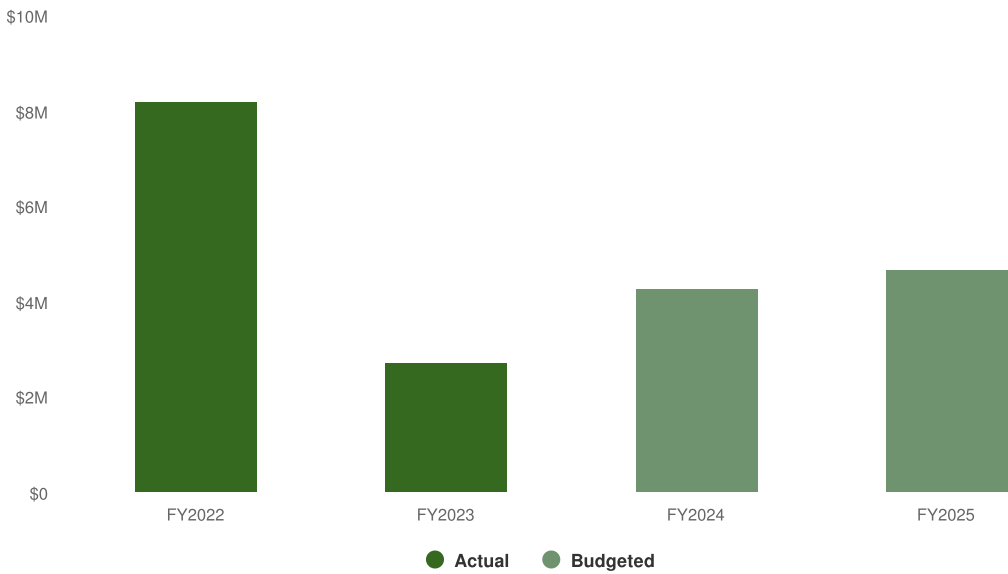
The major expenses recorded in the Miscellaneous Department are for HEDCO sales tax portion and sanitation services. Henderson Economic Development Corporation receives 25% of the sales tax allocation to the City. The revenue for sanitation services is recorded in the General Fund revenue. The sanitation services contract is with Republic Services and the City is billed monthly for these services. The American Rescue Funds' expenses were recorded in the Miscellaneous Department as well. A few other expenses recorded in this department are technology maintenance contracts, utilities, maintenance and grounds for the new City Hall and the July 4th Celebration festivities.

Expenditures Summary

\$4,690,600

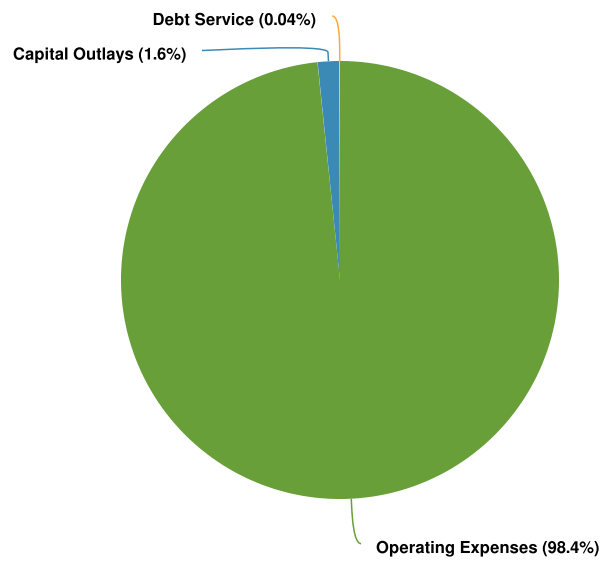
\$410,800
(9.60% vs. prior year)

Miscellaneous Proposed and Historical Budget vs. Actual

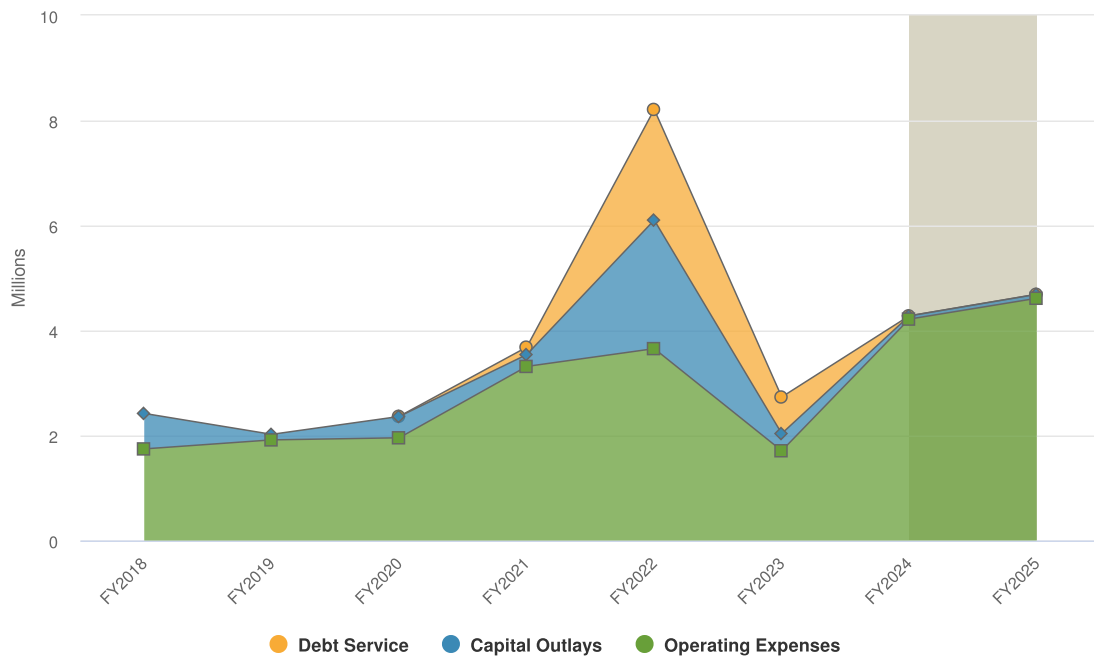


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects						
Operating Expenses						
H.E.D.C.O. SALES TAX	01-6314-25	\$1,954,621.48	\$3,000.00	\$2,325,000.00	\$2,441,250.00	5%
CITY HALL-EXTERMINATION	01-6421-25		\$0.00		\$2,500.00	N/A
CONTRACT SANITATION SERVICES	01-6422-25	\$1,650,430.78	\$1,589,850.11	\$1,700,000.00	\$1,920,000.00	12.9%
CITY HALL-BUILDINGS & GROUNDS	01-6450-25		\$24,268.41	\$112,000.00	\$100,000.00	-10.7%
EMPLOYEE TRAINING	01-6581-25		\$0.00		\$40,000.00	N/A
CITY HALL-JANITOR	01-6611-25		\$0.00		\$5,000.00	N/A
CITY HALL-CONSUMABLES	01-6612-25		\$0.00		\$5,000.00	N/A
CITY HALL-ELECTRIC/UTILITIES	01-6621-25		\$50,749.56	\$40,000.00	\$60,000.00	50%
FIREWORKS & FESTIVAL	01-6641-25	\$49,794.78	\$41,552.21	\$40,000.00	\$40,000.00	0%
MINERAL TAXES	01-6642-25	\$0.00	\$74.99	\$0.00	\$50.00	N/A
Total Operating Expenses:		\$3,654,847.04	\$1,709,495.28	\$4,217,000.00	\$4,613,800.00	9.4%
Capital Outlays						
COMPREHENSIVE PLAN	01-6710-25	\$66,321.96	\$154,496.04	\$0.00	\$0.00	0%
PURCHASE OF PROPERTY	01-6751-25	\$2,283,873.79	\$0.00	\$0.00	\$0.00	0%
GENERAL CONSTRUCTION FUND	01-6794-25		\$100,000.00	\$0.00	\$0.00	0%
INCODE SOFTWARE	01-6845-25	\$22,772.50	\$0.00	\$0.00	\$0.00	0%
CITY WORKS/GIS	01-6850-25	\$75,360.00	\$72,980.50	\$61,000.00	\$75,000.00	23%
Total Capital Outlays:		\$2,448,328.25	\$327,476.54	\$61,000.00	\$75,000.00	23%
Debt Service						
AZAVAR AUDIT FEE	01-6860-25	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	0%
COVID-19	01-6919-25	\$146,482.60	\$0.00	\$0.00	\$0.00	0%
AMERICAN RESCUE PLAN	01-6920-25	\$1,959,823.58	\$694,582.32	\$0.00	\$0.00	0%
Total Debt Service:		\$2,108,106.18	\$696,382.32	\$1,800.00	\$1,800.00	0%
Total Expense Objects:		\$8,211,281.47	\$2,733,354.14	\$4,279,800.00	\$4,690,600.00	9.6%

Insurances

The Insurance Department budget is for the employee health insurance premium expenses and all the liability insurance for the City including Worker's Comp. There was a small increase in the employee health insurance premium and about a 10% increase overall for the liability insurance and worker's comp coverage.

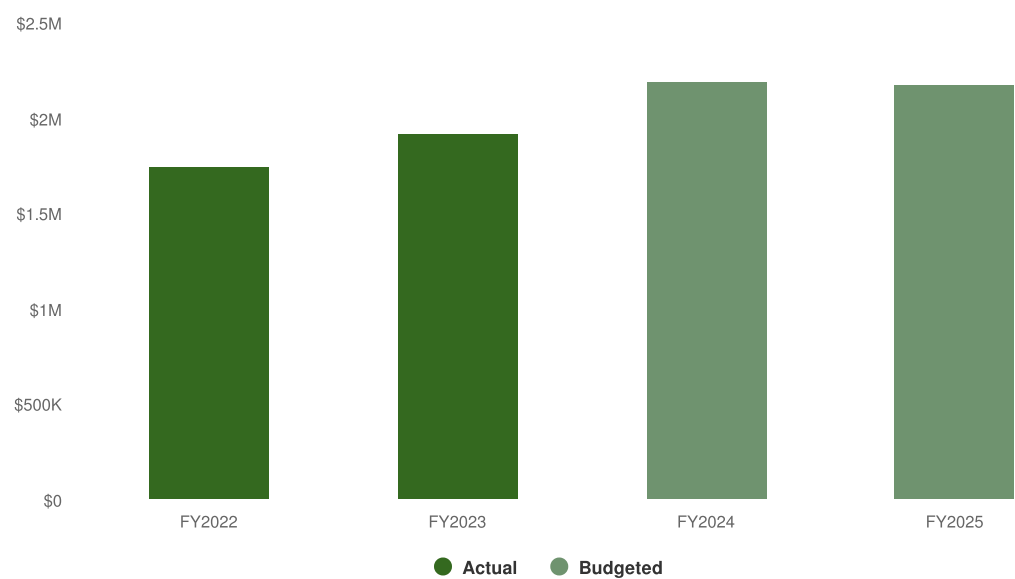
Expenditures Summary

\$2,179,520

-\$12,650

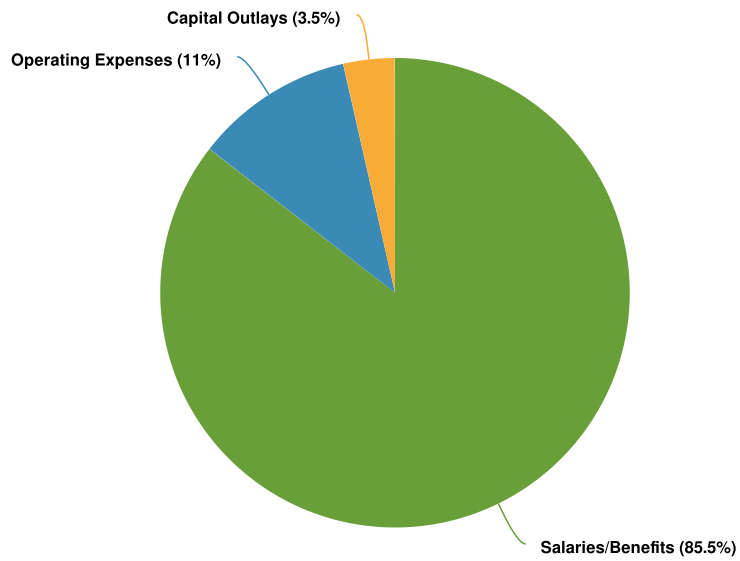
(-0.58% vs. prior year)

Insurances Proposed and Historical Budget vs. Actual

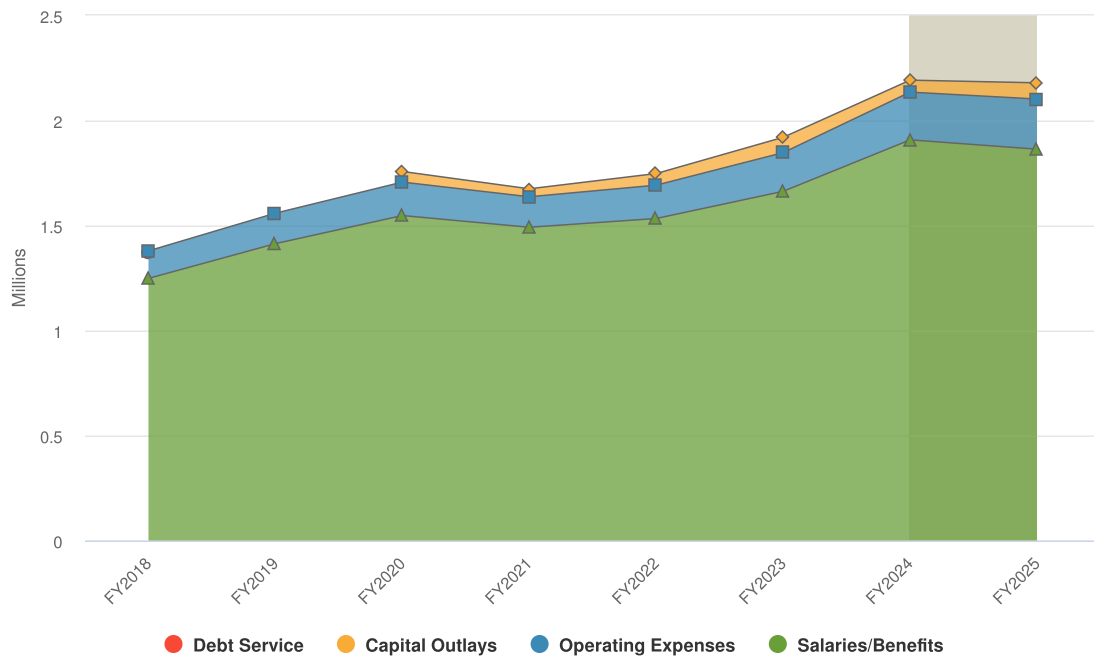


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects						
Salaries/Benefits						
HEALTH INSURANCE- HEDCO	01-6217-29	\$10,976.52	\$24,025.00	\$27,630.00	\$30,000.00	8.6%
HEALTH INSURANCE	01-6220-29	\$1,129,186.09	\$1,179,310.29	\$1,325,000.00	\$1,258,000.00	-5.1%
LIFE INSURANCE	01-6221-29	\$16,717.28	\$6,376.31	\$9,200.00	\$9,000.00	-2.2%
W C INSURANCE (75%)	01-6230-29	\$82,837.06	\$121,381.49	\$120,000.00	\$132,000.00	10%
LONG TERM DISABILITY INS.	01-6231-29	\$16,302.73	\$15,105.32	\$12,000.00	\$18,000.00	50%
HEALTH INSURANCE	30-6220-29	\$246,014.21	\$271,603.59	\$360,000.00	\$360,000.00	0%
LIFE INSURANCE	30-6221-29	\$1,405.67	\$1,383.84	\$1,200.00	\$1,320.00	10%
W C INSURANCE (25%)	30-6230-29	\$26,585.68	\$40,460.83	\$48,000.00	\$52,800.00	10%
LONG TERM DISABILITY INS.	30-6231-29	\$3,356.30	\$3,077.93	\$4,800.00	\$2,300.00	-52.1%
Total Salaries/Benefits:		\$1,533,381.54	\$1,662,724.60	\$1,907,830.00	\$1,863,420.00	-2.3%
Operating Expenses						
GENERAL LIABILITY INS. 65%	01-6520-29	\$6,796.15	\$8,772.08	\$9,200.00	\$9,800.00	6.5%
PROPERTY INSURANCE 55%	01-6521-29	\$23,053.03	\$27,563.92	\$31,700.00	\$38,000.00	19.9%
AUTO INSURANCE 60%	01-6522-29	\$39,213.33	\$40,546.72	\$46,640.00	\$47,200.00	1.2%
TEC (UNEMPLOYMENT)INS	01-6523-29	\$2,336.41	\$6,031.58	\$15,000.00	\$15,000.00	0%
CRIME INSURANCE 50%	01-6524-29	\$454.06	\$447.26	\$700.00	\$700.00	0%
PUBLIC OFFICIAL INSURANCE	01-6526-29	\$18,061.40	\$21,910.84	\$25,200.00	\$26,000.00	3.2%
LAW ENFORCEMENT INSURANCE	01-6527-29	\$20,081.18	\$24,439.26	\$28,100.00	\$26,500.00	-5.7%
HEDCO-GENERAL LIABILITY/ERROR	01-6529-29		\$0.00		\$1,500.00	N/A
GENERAL LIABILITY INS. 35%	30-6520-29	\$3,659.47	\$4,454.20	\$4,800.00	\$5,280.00	10%
PROPERTY INSURANCE 45%	30-6521-29	\$18,861.57	\$22,552.30	\$27,000.00	\$30,800.00	14.1%
AUTO INSURANCE 40%	30-6522-29	\$24,239.71	\$27,031.14	\$32,400.00	\$31,460.00	-2.9%
TEC UNEMPLOYMENT INS	30-6523-29	\$1,509.93	\$0.00	\$6,000.00	\$6,000.00	0%
CRIME INSURANCE 50%	30-6524-29	\$421.40	\$447.26	\$600.00	\$660.00	10%
Total Operating Expenses:		\$158,687.64	\$184,196.56	\$227,340.00	\$238,900.00	5.1%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Capital Outlays						
CITY WORKS/GIS	30-6850-29	\$55,360.00	\$72,980.50	\$57,000.00	\$77,200.00	35.4%
Total Capital Outlays:		\$55,360.00	\$72,980.50	\$57,000.00	\$77,200.00	35.4%
Total Expense Objects:		\$1,747,429.18	\$1,919,901.66	\$2,192,170.00	\$2,179,520.00	-0.6%

Water/Sewer Line Maintenance



Randy Boyd
Director of Utilities

This department includes staff that are shared by the Water Production, Wastewater Treatment and the Public Services Department. Multiple crews can work on specific utility areas of need when water or wastewater line leaks occur. They also work to replace smaller old sections of line when needed. The expenditures in this department include materials and labor for all line maintenance in the City.

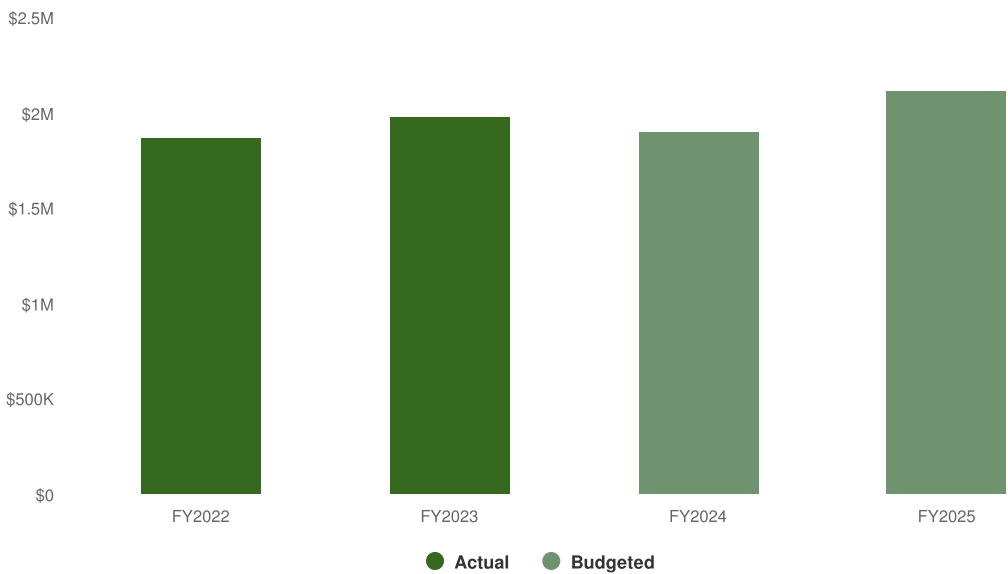
Expenditures Summary

\$2,111,300

\$209,229

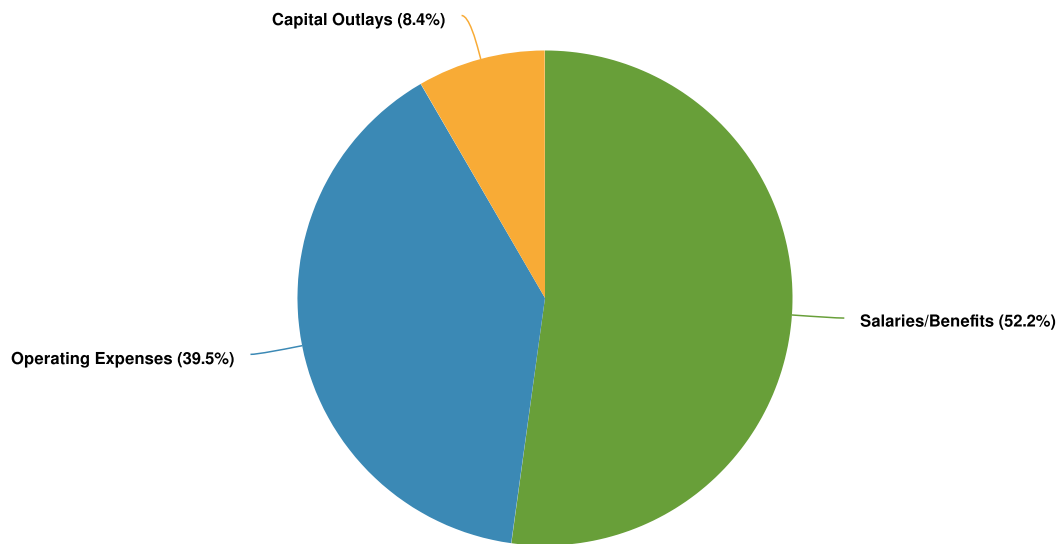
(11.00% vs. prior year)

Water/Sewer Line Maintenance Proposed and Historical Budget vs. Actual

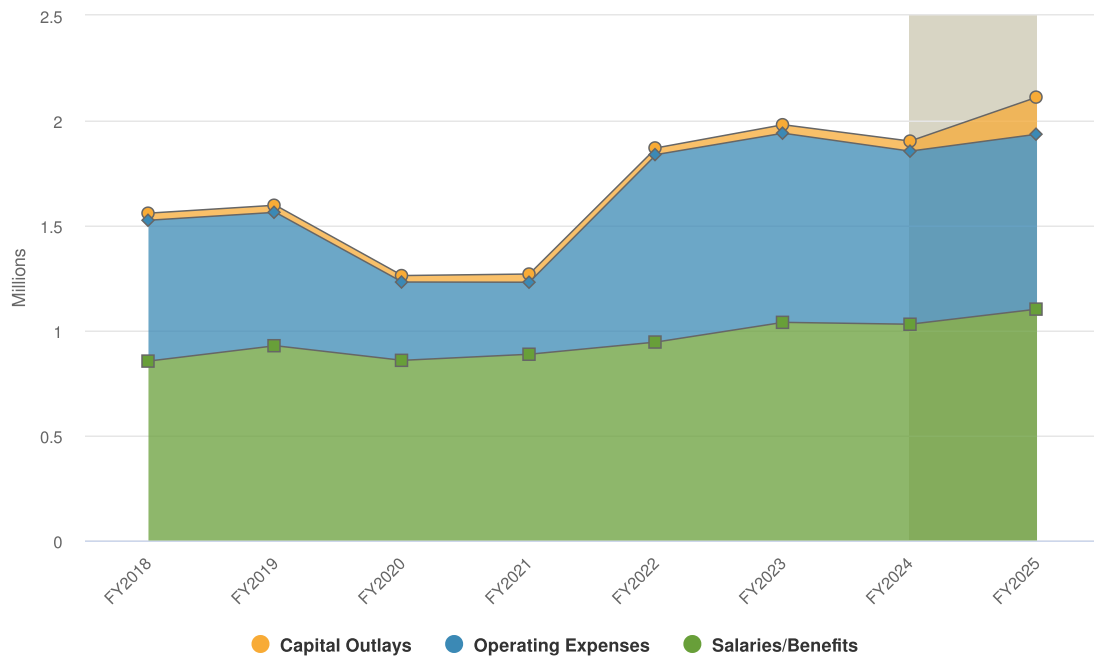


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

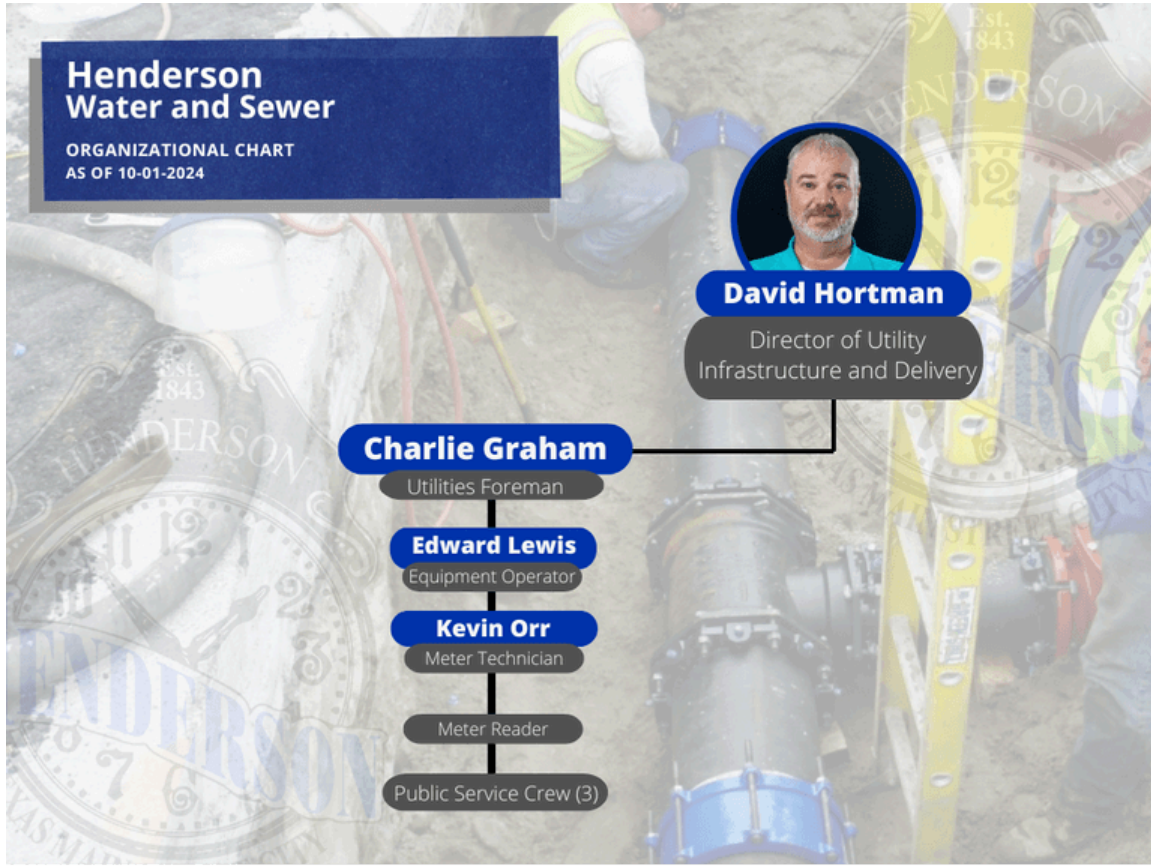


Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects						
Salaries/Benefits						
SUPERVISION	30-6100-30	\$88,037.94	\$88,158.03	\$94,077.00	\$104,977.00	11.6%
CLERICAL	30-6110-30	\$45,518.64	\$43,771.45	\$46,994.00	\$49,344.00	5%
LABOR OPERATIONS	30-6130-30	\$535,799.09	\$564,715.09	\$610,275.00	\$640,789.00	5%
OVERTIME	30-6190-30	\$59,370.76	\$102,324.85	\$65,000.00	\$65,000.00	0%
LONGEVITY	30-6192-30	\$6,268.00	\$5,476.00	\$5,884.00	\$6,356.00	8%
MERIT RAISE	30-6193-30	\$22,019.57	\$22,480.31	\$0.00	\$0.00	0%
CERTIFICATE PAY	30-6194-30	\$600.08	\$3,214.46	\$1,100.00	\$5,400.00	390.9%
SALARY ADJUSTMENT	30-6196-30	\$4,656.20	\$3,086.17	\$2,608.00	\$2,608.00	0%
RETIREMENT	30-6200-30	\$119,711.31	\$136,793.62	\$135,759.00	\$153,444.00	13%
S S TAXES	30-6210-30	\$56,326.72	\$61,805.86	\$63,185.00	\$66,898.00	5.9%
UNIFORMS	30-6290-30	\$6,724.87	\$6,990.20	\$5,000.00	\$7,000.00	40%
Total Salaries/Benefits:		\$945,033.18	\$1,038,816.04	\$1,029,882.00	\$1,101,816.00	7%
Operating Expenses						
GENERAL FUND MGT FEE	30-6313-30	\$521,752.00	\$300,000.00	\$500,000.00	\$500,000.00	0%
MEDICAL	30-6330-30	\$182.96	\$152.78	\$1,000.00	\$1,000.00	0%
EQUIPMENT MAINTENANCE	30-6430-30	\$43,128.53	\$31,610.90	\$35,000.00	\$35,000.00	0%
VEHICLES MAINTENANCE	30-6431-30	\$21,605.68	\$14,652.19	\$12,500.00	\$12,000.00	-4%
SEWER LINES	30-6434-30	\$81,173.01	\$328,852.35	\$80,000.00	\$80,000.00	0%
WATER LINES	30-6437-30	\$143,159.63	\$147,465.91	\$105,000.00	\$115,000.00	9.5%
METER CHANGE OUTS	30-6439-30	\$1,546.00	\$0.00	\$0.00	\$2,500.00	N/A
BLDG & GROUNDS	30-6450-30	\$8,039.28	\$6,693.44	\$10,000.00	\$7,500.00	-25%
ADVERTISING	30-6540-30	\$483.94	\$0.00	\$200.00	\$0.00	-100%
TRAVEL & SCHOOLS	30-6580-30	\$1,305.60	\$10,665.89	\$8,000.00	\$8,000.00	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
OFFICE	30-6610-30	\$919.60	\$659.07	\$2,000.00	\$2,000.00	0%
JANITOR	30-6611-30	\$2,090.03	\$1,460.31	\$1,000.00	\$1,000.00	0%
CONSUMABLE	30-6612-30	\$6,799.73	\$6,143.90	\$6,500.00	\$6,500.00	0%
CHEMICALS	30-6613-30	\$1,907.40	\$4,605.40	\$5,500.00	\$5,500.00	0%
MINOR APPARATUS /SMALL TOOLS	30-6615-30	\$9,673.92	\$8,936.71	\$10,000.00	\$10,000.00	0%
ELECTRIC	30-6621-30	\$6,200.81	\$671.72	\$3,500.00	\$3,500.00	0%
GAS-NATURAL	30-6622-30	\$0.00	\$91.16	\$1,500.00	\$1,000.00	-33.3%
COMMUNICATIONS-PUBLIC UTILITIE	30-6623-30	\$6,285.16	\$6,818.51	\$7,500.00	\$7,500.00	0%
GAS-OIL& DIESEL	30-6626-30	\$36,354.47	\$31,270.84	\$35,000.00	\$35,000.00	0%
Total Operating Expenses:		\$892,607.75	\$900,751.08	\$824,200.00	\$833,000.00	1.1%
Capital Outlays						
TRANSFER TO EQUIP. REPLACEMENT	30-6740-30	\$31,818.00	\$40,388.00	\$40,389.00	\$53,984.00	33.7%
CAPITAL	30-6750-30	\$0.00	\$91.53	\$7,600.00	\$122,500.00	1,511.8%
Total Capital Outlays:		\$31,818.00	\$40,479.53	\$47,989.00	\$176,484.00	267.8%
Total Expense Objects:		\$1,869,458.93	\$1,980,046.65	\$1,902,071.00	\$2,111,300.00	11%

Organizational Chart



Full Time Equivalency: 2024-2025

Public Utilities (Water & Sewer)	Fund	FY 2024-2025
Water & Sewer Line Maintenance		
Director of Utility Infrastructure and Delivery		1
Public Utilities Foreman		1
Maintenance Foreman		2
Maintenance Crew		1
Meter Systems Tech		1
Equipment Operator 1		1
Equipment Operator 2		1
Public Services Crew		6
Meter Reader		1
Laborer		0
Administrative Assistant		1
Total Employees	Water & Sewer Fund	16

Position Comments:

FY 2024-2025:

- In FY 2024-2025, the Utilities Director position was moved to the Water Production Division.
- In FY 2024-2025, the Director of Utility Infrastructure and Delivery was created.



Water Office



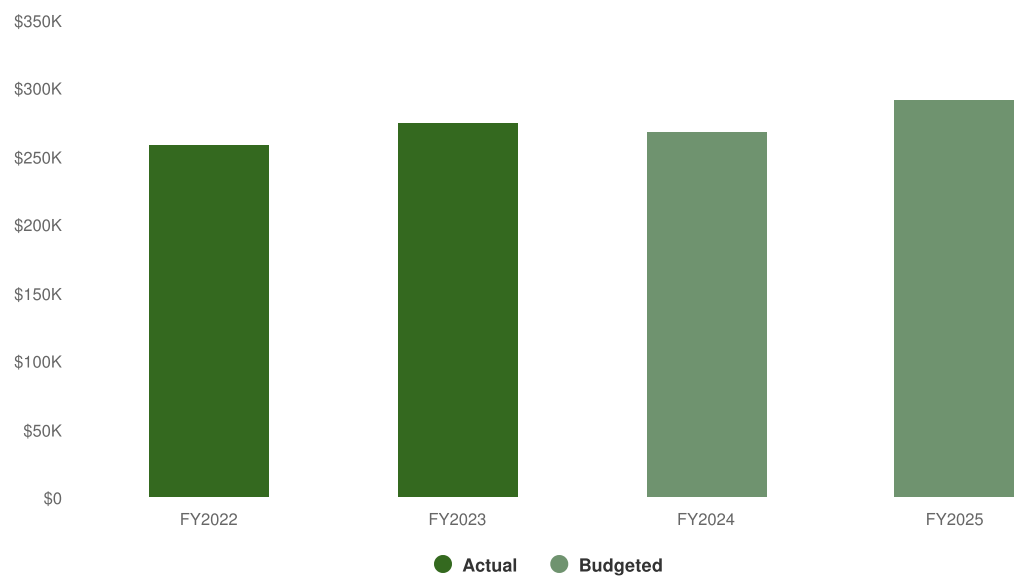
The Water Office department is responsible for generating and collecting the monthly bills for water/sewer/refuse services for the citizens of Henderson. All deposits, payments, delinquent notices, customer inquiries, drafts, transfers of services and adjustments are the responsibility of the water office.

Expenditures Summary

\$292,109

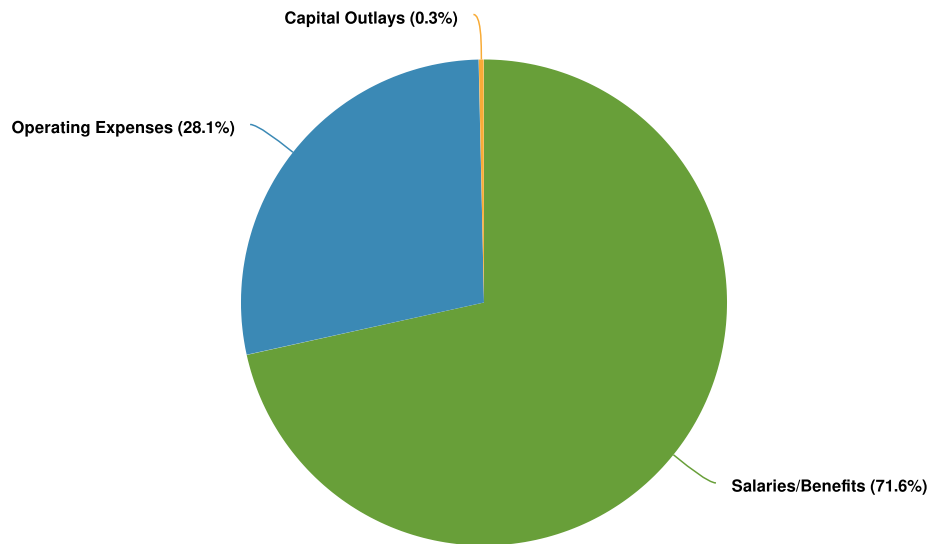
\$23,384
(8.70% vs. prior year)

Water Office Proposed and Historical Budget vs. Actual

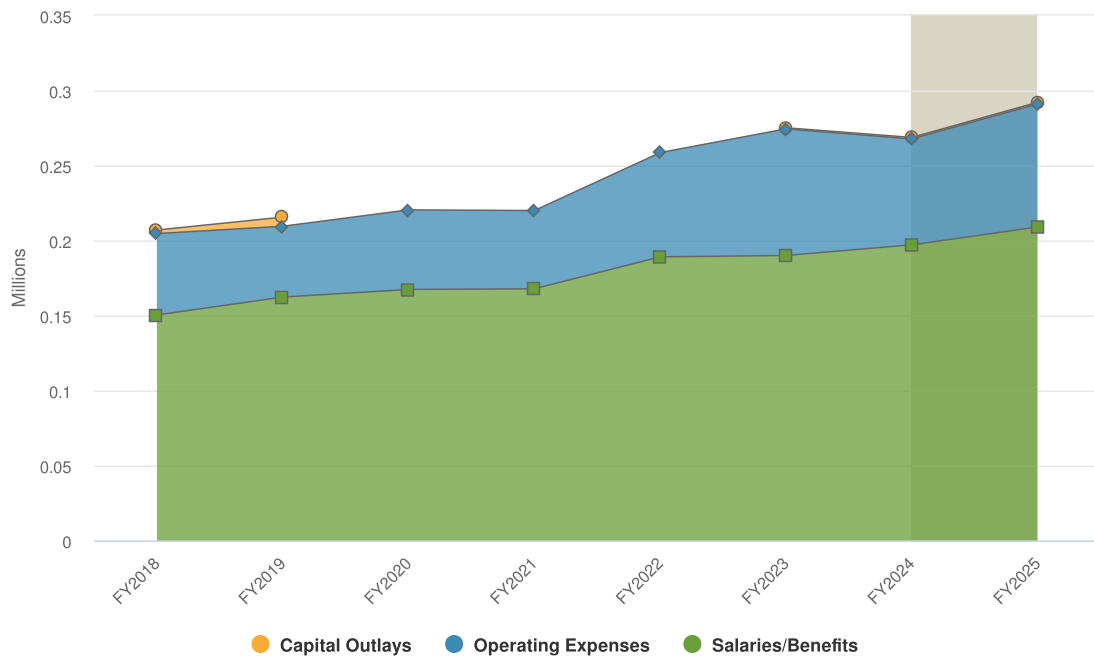


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects						
Salaries/Benefits						
CLERICAL	30-6110-35	\$146,059.46	\$145,512.59	\$156,882.00	\$164,727.00	5%
OVERTIME	30-6190-35	\$725.19	\$35.55	\$0.00	\$0.00	0%
LONGEVITY	30-6192-35	\$1,212.00	\$1,360.00	\$1,508.00	\$1,640.00	8.8%
MERIT RAISE	30-6193-35	\$5,421.18	\$6,062.90	\$0.00	\$0.00	0%
SALARY ADJUSTMENT	30-6196-35	\$0.00	\$487.29	\$489.00	\$489.00	0%
RETIREMENT	30-6200-35	\$24,224.19	\$25,184.35	\$26,091.00	\$29,388.00	12.6%
S S TAXES	30-6210-35	\$11,436.45	\$11,371.84	\$12,155.00	\$12,765.00	5%
Total Salaries/Benefits:		\$189,078.47	\$190,014.52	\$197,125.00	\$209,009.00	6%
Operating Expenses						
MEDICAL	30-6330-35	\$17.00	\$34.00	\$0.00	\$0.00	0%
DATA PROCESSING	30-6340-35	\$27,699.89	\$30,509.51	\$26,000.00	\$34,500.00	32.7%
EQUIPMENT	30-6430-35	\$4,109.02	\$4,739.56	\$4,000.00	\$4,000.00	0%
BANK CHARGES	30-6550-35	\$557.50	\$495.00	\$600.00	\$600.00	0%
TRAVEL & SCHOOLS	30-6580-35	\$0.00	\$2,970.00	\$4,500.00	\$4,500.00	0%
OFFICE	30-6610-35	\$4,282.88	\$3,132.42	\$3,000.00	\$3,000.00	0%
CONSUMABLES	30-6612-35	\$509.00	\$685.76	\$500.00	\$500.00	0%
POSTAGE	30-6619-35	\$28,582.55	\$37,598.19	\$28,000.00	\$30,000.00	7.1%
COMMUNICATIONS-WATER OFFICE	30-6623-35	\$3,767.91	\$4,235.75	\$4,000.00	\$5,000.00	25%
Total Operating Expenses:		\$69,525.75	\$84,400.19	\$70,600.00	\$82,100.00	16.3%
Capital Outlays						
CAPITAL	30-6750-35	\$0.00	\$749.00	\$1,000.00	\$1,000.00	0%
Total Capital Outlays:		\$0.00	\$749.00	\$1,000.00	\$1,000.00	0%
Total Expense Objects:		\$258,604.22	\$275,163.71	\$268,725.00	\$292,109.00	8.7%

Full Time Equivalency: FY 2024-2025

Public Utilities (Water Office)	Fund	FY 2024-2025
Payroll Coordinator		1
Utility Billing Coordinator		1
Utility Billing Clerk		1
Total Employees	Water & Sewer Fund	3

Water Production Division

Randy Boyd
Director of Utilities

The City of Henderson's mission is to provide a safe and reliable quantity of drinking water to all customers of the City's water system at all times at the lowest possible cost in a professional and efficient manner. To do this the City must continually plan with a sound financial approach to meet the City's future needs, make necessary water system improvements , and maintain the City's ability to promote economic development that customers of the system depend on to improve their quality of life.

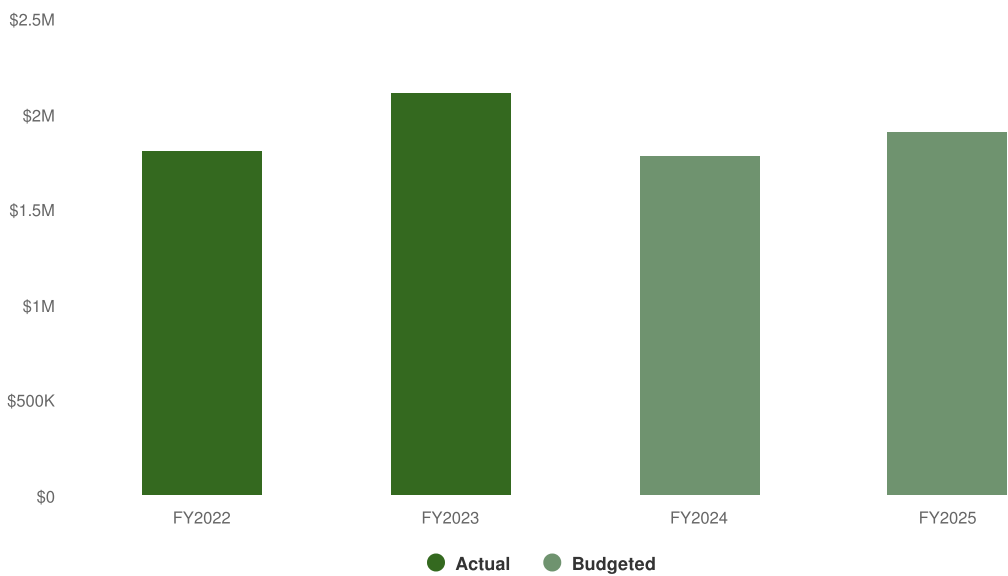
Expenditures Summary

\$1,912,923

\$129,306

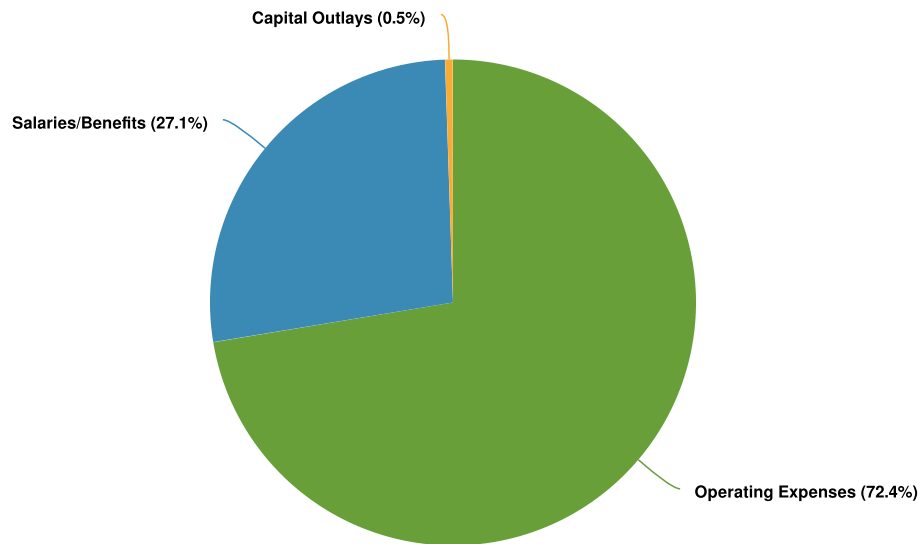
(7.25% vs. prior year)

Water Production Division Proposed and Historical Budget vs. Actual

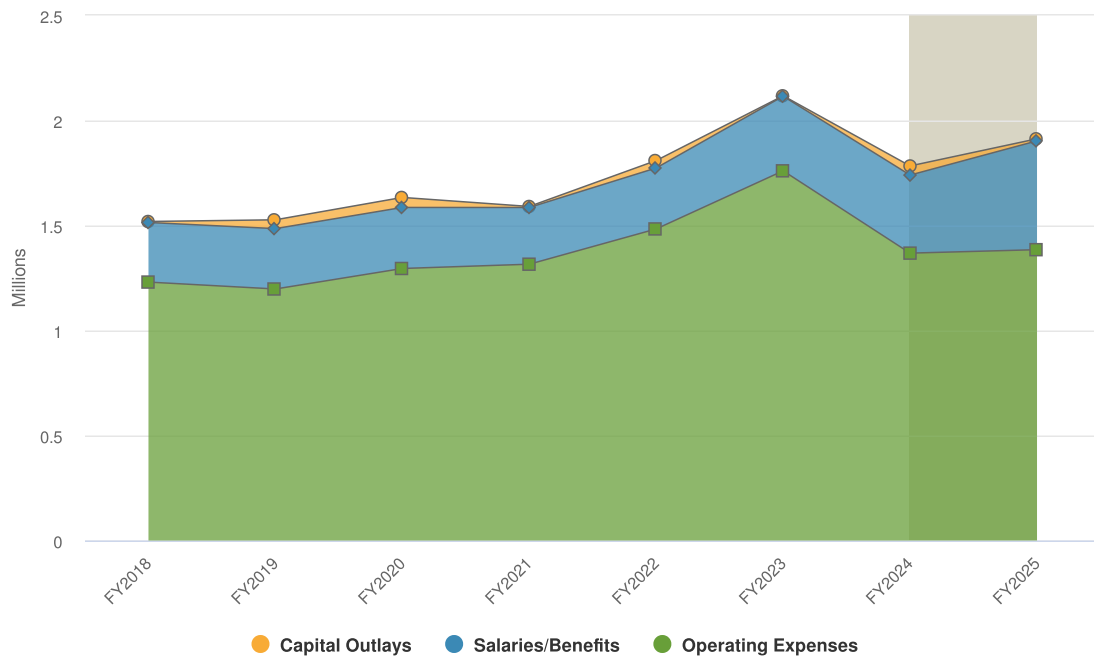


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects						
Salaries/Benefits						
SUPERVISION	30-6100-37	\$42,568.31	\$60,525.78	\$64,448.00	\$166,031.00	157.6%
LABOR OPERATIONS	30-6130-37	\$146,469.62	\$157,272.67	\$189,963.00	\$199,462.00	5%
OVERTIME	30-6190-37	\$41,821.63	\$62,054.90	\$40,000.00	\$40,000.00	0%
LONGEVITY	30-6192-37	\$284.00	\$380.00	\$480.00	\$800.00	66.7%
MERIT RAISE	30-6193-37	\$3,488.09	\$3,299.81	\$0.00	\$0.00	0%
CERTIFICATE PAY	30-6194-37		\$2,112.50	\$2,700.00	\$5,700.00	111.1%
SALARY ADJUSTMENT	30-6196-37	\$0.00	\$487.29	\$815.00	\$815.00	0%
RETIREMENT	30-6200-37	\$37,309.90	\$47,103.25	\$48,962.00	\$72,340.00	47.7%
S S TAXES	30-6210-37	\$17,336.45	\$20,972.02	\$22,829.00	\$31,580.00	38.3%
UNIFORMS	30-6290-37	\$1,084.00	\$1,106.00	\$1,500.00	\$1,500.00	0%
Total Salaries/Benefits:		\$290,362.00	\$355,314.22	\$371,697.00	\$518,228.00	39.4%
Operating Expenses						
MEDICAL	30-6330-37		\$109.86	\$150.00	\$50.00	-66.7%
CONTRACT LAB TESTING	30-6336-37	\$15,379.69	\$19,843.52	\$20,000.00	\$20,500.00	2.5%
OPERATION/MAINT COST-KILGORE	30-6337-37	\$54,164.28	\$96,284.64	\$60,000.00	\$60,000.00	0%
CONTRACT SABINE RIVER WATER	30-6346-37	\$194,088.75	\$219,000.04	\$240,000.00	\$240,000.00	0%
CONTRACT-LAKE STRIKER	30-6347-37	\$277,500.00	\$277,500.00	\$277,500.00	\$277,500.00	0%
WATER	30-6410-37	\$173.45	\$0.00	\$200.00	\$200.00	0%
EXTERMINATION	30-6421-37	\$2,940.00	\$800.00	\$1,500.00	\$1,500.00	0%
EQUIPMENT MAINTENANCE	30-6430-37	\$2,250.55	\$752.44	\$1,500.00	\$2,500.00	66.7%
VEHICLES MAINTENANCE	30-6431-37	\$9,770.16	\$4,239.80	\$3,000.00	\$3,000.00	0%
WATER TANK MAINTENANCE	30-6432-37	\$166,352.00	\$174,669.60	\$183,500.00	\$183,500.00	0%
WELLS & PUMPS	30-6436-37	\$196,015.99	\$170,469.69	\$75,000.00	\$75,000.00	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
SLUDGE REMOVAL	30-6438-37	\$0.00	\$0.00	\$15,000.00	\$15,000.00	0%
BLDG & GROUNDS	30-6450-37	\$4,947.42	\$0.00	\$1,400.00	\$1,400.00	0%
WATER PLANT	30-6454-37	\$120,544.98	\$73,998.01	\$85,000.00	\$85,000.00	0%
ADVERTISING	30-6540-37	\$938.16	\$0.00	\$0.00	\$0.00	0%
FEE & PERMIT	30-6560-37	\$14,643.65	\$15,662.85	\$15,670.00	\$15,670.00	0%
TRAVEL & SCHOOLS	30-6580-37	\$4,217.20	\$3,256.73	\$6,500.00	\$6,500.00	0%
OFFICE	30-6610-37	\$489.11	\$701.96	\$1,000.00	\$1,000.00	0%
JANITOR	30-6611-37	\$995.56	\$623.67	\$500.00	\$550.00	10%
CONSUMABLES	30-6612-37	\$334.63	\$1,911.32	\$500.00	\$500.00	0%
CHEMICALS	30-6613-37	\$120,434.86	\$344,181.39	\$75,000.00	\$90,000.00	20%
MINOR APPARATU/SMALL TOOLS	30-6615-37	\$47.49	\$1,348.39	\$1,000.00	\$1,000.00	0%
ELECTRIC	30-6621-37	\$279,033.11	\$332,471.60	\$290,000.00	\$290,000.00	0%
COMMUNICATIONS-WATER PROD	30-6623-37	\$7,602.48	\$8,222.57	\$5,000.00	\$5,000.00	0%
GAS- OIL & DIESEL	30-6626-37	\$10,817.27	\$14,346.29	\$9,500.00	\$9,500.00	0%
Total Operating Expenses:		\$1,483,680.79	\$1,760,394.37	\$1,368,420.00	\$1,384,870.00	1.2%
Capital Outlays						
TRANSFER TO EQUIP. REPLACEMENT	30-6740-37	\$4,743.00	\$0.00	\$0.00	\$0.00	0%
CAPITAL	30-6750-37	\$30,669.18	\$1,954.08	\$43,500.00	\$9,825.00	-77.4%
Total Capital Outlays:		\$35,412.18	\$1,954.08	\$43,500.00	\$9,825.00	-77.4%
Total Expense Objects:		\$1,809,454.97	\$2,117,662.67	\$1,783,617.00	\$1,912,923.00	7.2%

Organizational Chart



Full Time Equivalency: FY 2024-2025

Public Utilities (Water Production Division)	Fund	FY 2024-2025
Director of Utilities		1
Chief Operator		1
Lead Plant Operator		1
Water Production Operator		3
Water Production Trainee		0
Total Employees	Water & Sewer Fund	6

Position Comments:

FY 2024-2025:

- In FY 2024-2025, the Utilities Director position was moved from Water and Sewer Line Maintenance to the Water Production Division.

Wastewater Treatment Division



Randy Boyd
Director of Utilities

The Wastewater Treatment Division provides treatment and disposal of wastewater collected from residential, commercial, and industrial customers. The Division operates 9 facilities in the wastewater collection and treatment process. The 3 Million Gallon a Day Southside Wastewater Treatment Plant, the 1 Million Gallon a Day Northside Wastewater Treatment Plant and 7 Lift Stations. The mission is to collect, treat and release a quality effluent that exceeds the Texas Commission on Environmental Quality (TCEQ) Requirements.

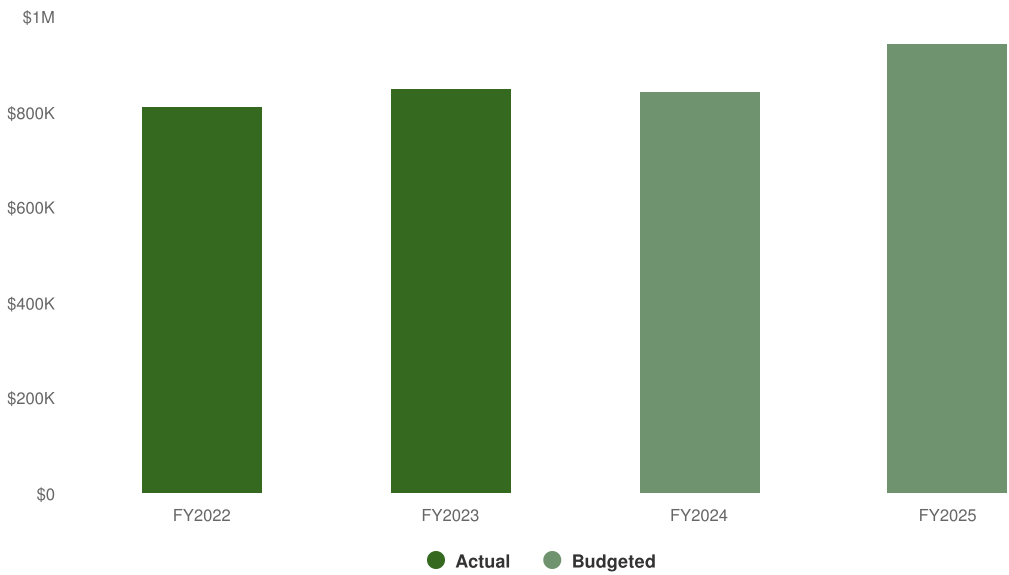
Expenditures Summary

\$942,664

\$99,297

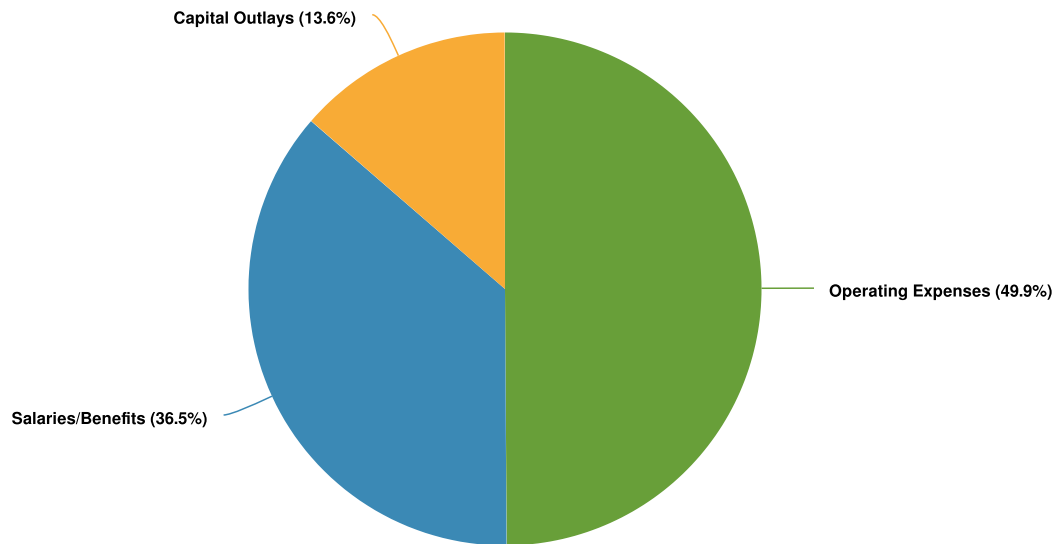
(11.77% vs. prior year)

Wastewater Treatment Division Proposed and Historical Budget vs. Actual

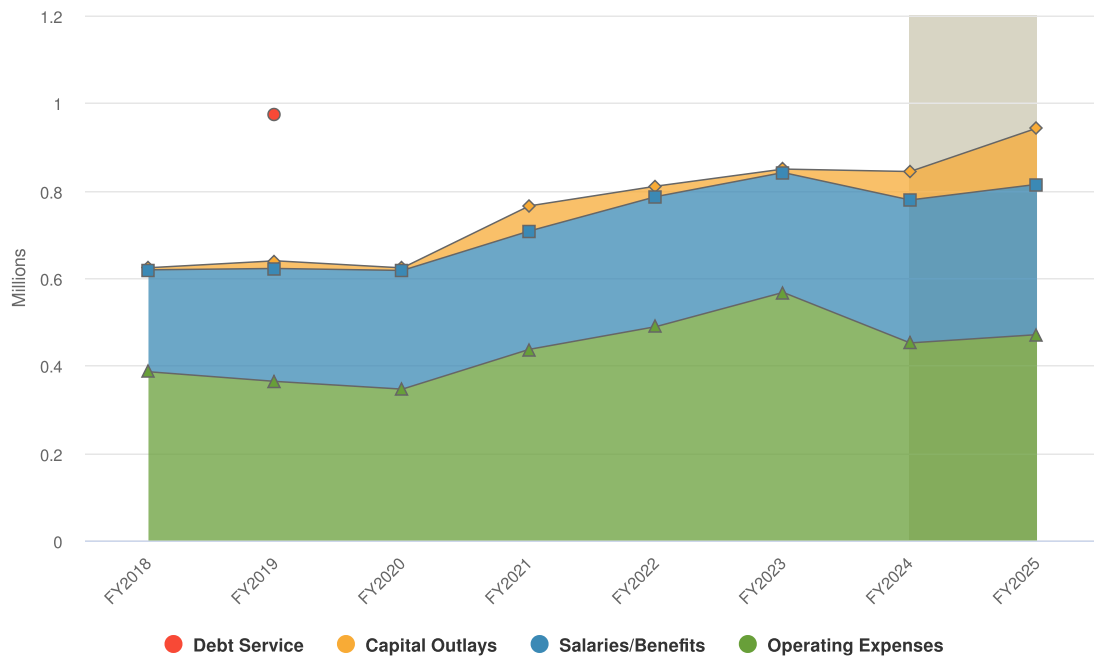


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects						
Salaries/Benefits						
SUPERVISION	30-6100-45	\$69,059.41	\$70,954.34	\$74,349.00	\$78,067.00	5%
LABOR OPERATIONS	30-6130-45	\$124,060.03	\$99,253.77	\$144,886.00	\$152,131.00	5%
OVERTIME	30-6190-45	\$36,357.74	\$38,979.34	\$38,500.00	\$38,500.00	0%
LONGEVITY	30-6192-45	\$2,316.00	\$2,432.00	\$2,576.00	\$2,592.00	0.6%
MERIT RAISE	30-6193-45	\$5,760.15	\$6,448.19	\$0.00	\$0.00	0%
CERTIFICATE PAY	30-6194-45	\$600.08	\$1,826.96	\$1,800.00	\$1,800.00	0%
SALARY ADJUSTMENT	30-6196-45	\$2,328.10	\$649.72	\$652.00	\$652.00	0%
RETIREMENT	30-6200-45	\$38,022.22	\$35,969.22	\$42,862.00	\$47,936.00	11.8%
S S TAXES	30-6210-45	\$17,883.77	\$16,371.22	\$20,103.00	\$20,942.00	4.2%
UNIFORMS	30-6290-45	\$777.00	\$1,106.00	\$1,000.00	\$1,000.00	0%
Total Salaries/Benefits:		\$297,164.50	\$273,990.76	\$326,728.00	\$343,620.00	5.2%
Operating Expenses						
MEDICAL	30-6330-45	\$86.00	\$73.24	\$100.00	\$100.00	0%
LAB TESTING	30-6336-45	\$29,505.88	\$34,030.67	\$30,000.00	\$34,400.00	14.7%
EQUIPMENT MAINTENANCE	30-6430-45	\$772.27	\$0.00	\$1,500.00	\$1,500.00	0%
VEHICLES MAINTENANCE	30-6431-45	\$4,496.68	\$2,678.61	\$2,000.00	\$2,000.00	0%
BLDG & GROUNDS	30-6450-45	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0%
SEWER PLANT-S.S. PLANT	30-6452-45	\$183,717.25	\$230,548.06	\$130,000.00	\$130,000.00	0%
SEWER PLANT-N.S. PLANT	30-6456-45	\$21,238.04	\$9,344.50	\$35,000.00	\$38,500.00	10%
TCEQ-S.S.PLANT	30-6561-45	\$715.00	\$1,448.00	\$25,000.00	\$25,000.00	0%
TCEQ-N.S. PLANT	30-6565-45	\$2,976.00	\$843.50	\$10,500.00	\$10,500.00	0%
TRAVEL & SCHOOLS	30-6580-45	\$0.00	\$4,245.07	\$4,000.00	\$4,000.00	0%
OFFICE	30-6610-45	\$294.36	\$474.30	\$500.00	\$500.00	0%
JANITOR	30-6611-45	\$0.00	\$237.13	\$500.00	\$500.00	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
CHEMICALS-S.S. PLANT	30-6613-45	\$78,339.65	\$90,586.60	\$67,500.00	\$70,000.00	3.7%
LAB SUPPLIES	30-6614-45	\$12,743.95	\$20,851.12	\$11,500.00	\$11,500.00	0%
MINOR APPARATUS/SMALL TOOLS	30-6615-45	\$1,272.73	\$392.31	\$1,000.00	\$1,000.00	0%
CHEMICALS-N.S. PLANT	30-6617-45	\$27,069.16	\$15,012.90	\$9,500.00	\$10,500.00	10.5%
ELECTRIC-S.S. PLANT	30-6621-45	\$85,905.17	\$114,415.41	\$80,000.00	\$85,000.00	6.3%
COMMUNICATIONS-SS/NS PLANTS	30-6623-45	\$2,300.91	\$2,106.44	\$2,500.00	\$2,500.00	0%
GAS-OIL & DIESEL	30-6626-45	\$11,782.29	\$9,675.91	\$8,500.00	\$9,000.00	5.9%
ELECTRIC-N.S. PLANT	30-6627-45	\$25,756.40	\$30,146.07	\$30,000.00	\$32,000.00	6.7%
Total Operating Expenses:		\$488,971.74	\$567,109.84	\$451,600.00	\$470,500.00	4.2%
Capital Outlays						
PRIVATE LIFT STATION MAINT	30-6700-45	\$727.24	\$106.65	\$15,000.00	\$15,000.00	0%
TRANSFER TO EQUIP. REPLACEMENT	30-6740-45	\$11,978.00	\$7,250.00	\$13,739.00	\$21,394.00	55.7%
CAPITAL	30-6750-45	\$11,132.00	\$529.51	\$36,300.00	\$92,150.00	153.9%
Total Capital Outlays:		\$23,837.24	\$7,886.16	\$65,039.00	\$128,544.00	97.6%
Total Expense Objects:		\$809,973.48	\$848,986.76	\$843,367.00	\$942,664.00	11.8%

Organizational Chart



Full Time Equivalency: FY 2024-2025

Public Utilities (Wastewater Plant Division)	Fund	FY 2024-2025
Chief Wastewater Operator / Foreman		1
Lead Plant Operator		1
Wastewater Operator II "C"		0
Wastewater Operator Trainee		2
Total Employees	Water & Sewer Fund	4



Water/Sewer Debt Service



The Water/Sewer debt service section of the budget includes the debt payments for the water/sewer infrastructure projects. The debt payment for the new water meters is included in this budget.

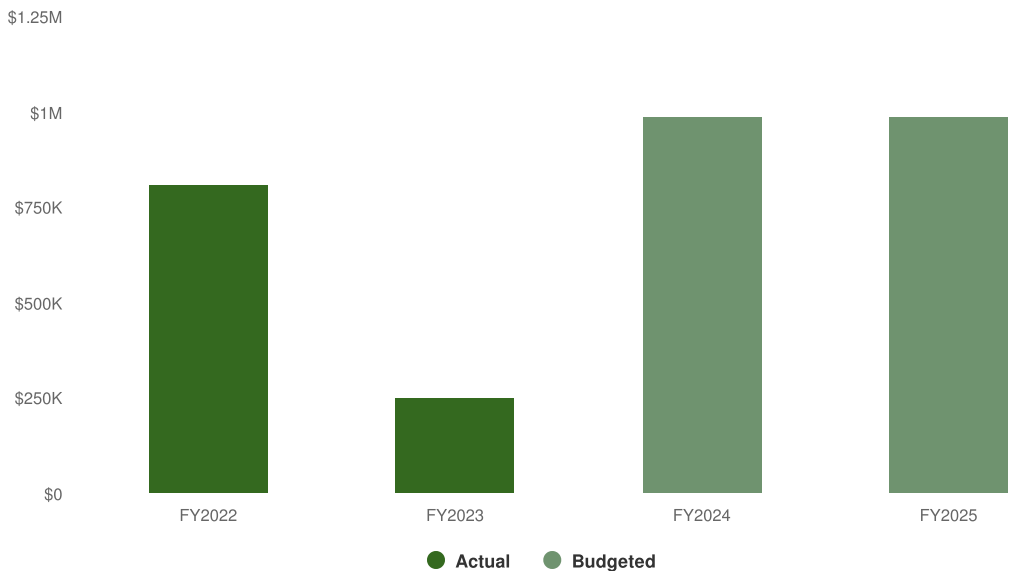
Expenditures Summary

\$985,686

-\$1,985

(-0.20% vs. prior year)

Water/Sewer Debt Service Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects						
Debt Service						
2004 SERIES INTEREST	30-6917-31		-\$993.86	\$0.00	\$0.00	0%
2011 SERIES-PRINCIPAL	30-6935-31	\$285,000.00	\$0.00	\$0.00	\$0.00	0%
2011 SERIES-INTEREST	30-6936-31	\$8,550.00	\$0.00	\$0.00	\$0.00	0%
2011 AGENT FEES	30-6937-31	\$750.00	\$1,050.00	\$0.00	\$0.00	0%
2012 SERIES PRINCIPAL	30-6938-31	\$171,275.00	\$0.00	\$179,180.00	\$184,450.00	2.9%
2012 SERIES INTEREST	30-6939-31	\$18,275.88	\$13,546.00	\$8,544.00	\$2,915.00	-65.9%
2014 BOND SERIES PRINCIPAL	30-6942-31	\$85,000.00	\$0.00	\$105,000.00	\$100,000.00	-4.8%
2014 BOND SERIES INTEREST	30-6943-31	\$9,875.00	\$7,750.00	\$5,125.00	\$2,500.00	-51.2%
2014 BOND SERIES AGENT FEES	30-6944-31	\$750.00	\$750.00	\$1,050.00	\$1,050.00	0%
2018 BOND SERIES PRINCIPAL	30-6951-31		\$0.00	\$100,000.00	\$110,000.00	10%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
2018 BOND SERIES INTEREST	30-6952-31	\$229,631.26	\$229,631.26	\$226,031.00	\$222,031.00	-1.8%
2018 BOND SERIES AGENT FEES	30-6953-31	\$500.00	\$500.00	\$500.00	\$500.00	0%
WATER METER/LIGHTING PROJECT PRINCIPAL	30-6961-31		\$0.00	\$256,718.00	\$263,110.00	2.5%
WATER METER/LIGHTING PROJECT INTEREST	30-6962-31		\$0.00	\$105,523.00	\$99,130.00	-6.1%
AMORTIZATION EXPENSE	30-6970-31		\$617.65	\$0.00	\$0.00	0%
Total Debt Service:		\$809,607.14	\$252,851.05	\$987,671.00	\$985,686.00	-0.2%
Total Expense Objects:		\$809,607.14	\$252,851.05	\$987,671.00	\$985,686.00	-0.2%

Tourism Division



Stephanie Kimbrell
Civic Center Manager

Core Function

The City of Henderson Tourism Department is to promote and position Henderson as the number one tourism destination through a broad program of advertising, public relations, social media, Internet marketing, promotions, research, and other marketing strategies. These strategies are designed to maintain and improve the city's image as a great place to live, to attract increased numbers of travelers, and to increase tourist spending in Henderson.

Tourism Coordinator

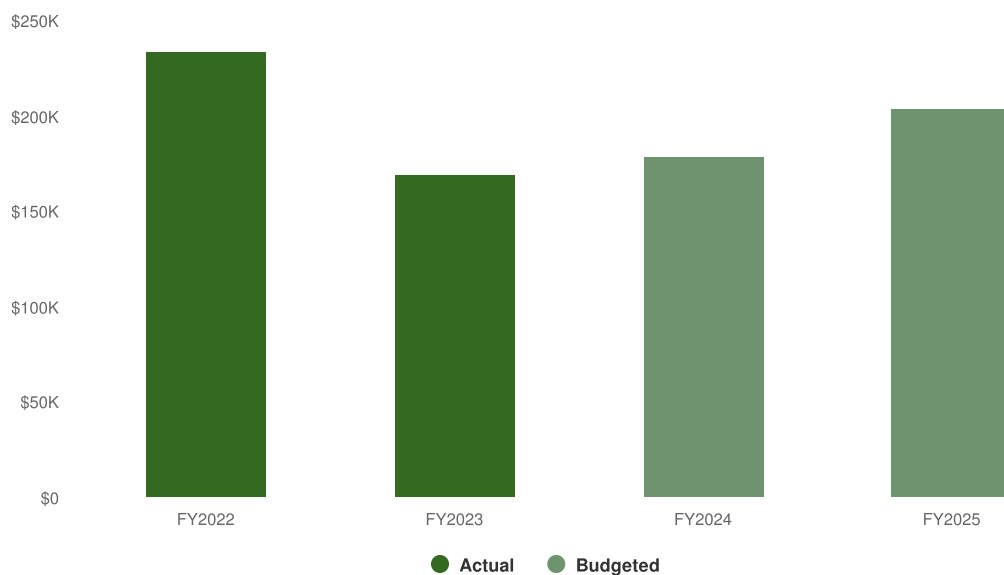
The Tourism Coordinator promotes the city through activities, travel shows and advertising. The Tourism Coordinator works diligently throughout the year to build towards a larger July Fourth event located in the beautiful Lake Forest Park that adjoins the Civic Center.

The City of Henderson and Rusk County Depot Museum continue to expand the 7 acre grounds of the Depot Museum and the 16 blocks in the National Register Historic Downtown District for the annual Heritage Syrup Festival. A bustling center of activity featuring old-time syrup making with mule power, craftsmen and folk artists as well as outstanding food vendors, retail vendors, musical entertainment, children's activities, antique tractors, antique & classic cars, cloggers and square dancers complete this fun-filled day held every 2nd Saturday in November.

Expenditures Summary

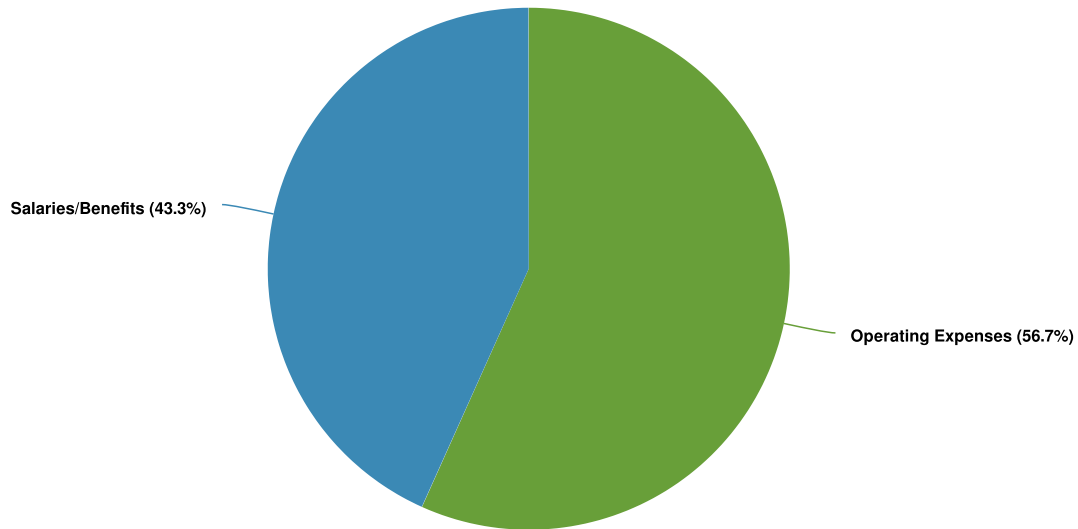
\$203,880 **\$25,360**
(14.21% vs. prior year)

Tourism Division Proposed and Historical Budget vs. Actual

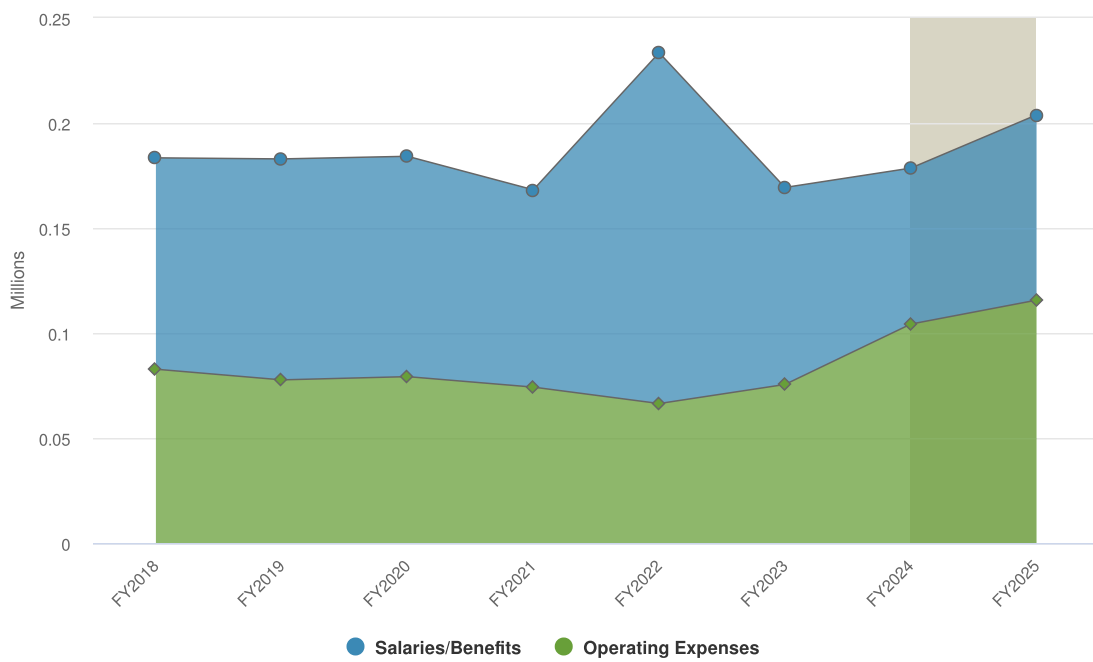


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects						
Salaries/Benefits						
SUPERVISION	14-6100-01	\$58,452.27	\$55,682.50	\$53,021.00	\$55,673.00	5%
LABOR OPERATIONS	14-6130-01	\$48,435.66	\$1,988.36	\$0.00	\$0.00	0%
LONGEVITY	14-6192-01	\$864.00	\$912.00	\$48.00	\$96.00	100%
MERIT RAISE	14-6193-01	\$2,248.58	\$814.07	\$0.00	\$0.00	0%
SALARY ADJUSTMENT	14-6196-01	\$2,328.10	\$162.43	\$163.00	\$163.00	0%
CAR ALLOWANCE	14-6197-01	\$8,400.00	\$9,450.00	\$0.00	\$8,400.00	N/A
RETIREMENT	14-6200-01	\$19,161.10	\$11,252.68	\$8,819.00	\$9,933.00	12.6%
S S TAXES	14-6210-01	\$9,013.83	\$5,418.12	\$4,074.00	\$4,915.00	20.6%
HEALTH INSURANCE	14-6220-01	\$17,798.82	\$7,907.83	\$8,000.00	\$8,800.00	10%
LIFE INSURANCE	14-6221-01	\$107.93	\$65.26	\$50.00	\$50.00	0%
LONG TERM DISABILITY INS.	14-6231-01	\$267.32	\$162.36	\$100.00	\$200.00	100%
Total Salaries/Benefits:		\$167,077.61	\$93,815.61	\$74,275.00	\$88,230.00	18.8%
Operating Expenses						
MEDICAL	14-6330-01		\$366.20	\$0.00	\$100.00	N/A
EQUIPMENT MAINTENANCE	14-6430-01	\$4,926.62	\$6,473.72	\$10,000.00	\$10,000.00	0%
ADVERTISING	14-6540-01	\$24,203.67	\$17,722.07	\$40,145.00	\$35,000.00	-12.8%
TRAVEL SHOWS	14-6565-01	\$4,282.00	\$605.95	\$5,000.00	\$0.00	-100%
PROMOTION ITEMS	14-6569-01	\$0.00	\$183.00	\$4,000.00	\$5,000.00	25%
DATA PROCESSING	14-6570-01	\$106.33	\$241.02	\$200.00	\$400.00	100%
SPORTING & OTHER EVENTS GRANTS	14-6574-01	\$1,200.00	\$1,500.00	\$5,000.00	\$5,000.00	0%
SYRUP FESTIVAL EXPENSES	14-6575-01	\$25,217.57	\$44,616.30	\$35,500.00	\$48,000.00	35.2%
TRAVEL & SCHOOLS	14-6580-01	\$1,526.20	\$730.50	\$1,300.00	\$5,600.00	330.8%
OFFICE SUPPLIES	14-6610-01	\$724.88	\$66.25	\$1,000.00	\$1,000.00	0%
POSTAGE	14-6619-01	\$564.11	\$104.04	\$500.00	\$1,000.00	100%
ELECTRIC	14-6621-01	\$20.89	\$14.50	\$0.00	\$0.00	0%
TELEPHONE	14-6623-01	\$2,492.96	\$263.20	\$1,600.00	\$1,800.00	12.5%
MEMBERSHIP-TOURISM	14-6640-01	\$1,140.00	\$2,605.97	\$0.00	\$2,750.00	N/A
Total Operating Expenses:		\$66,405.23	\$75,492.72	\$104,245.00	\$115,650.00	10.9%
Total Expense Objects:		\$233,482.84	\$169,308.33	\$178,520.00	\$203,880.00	14.2%

Goal #1

The Tourism Department is responsible for distribution of Hotel/Motel tax collected by the city. All funds are expended in accordance to state law. The department's responsibility is to market and promote Henderson through advertising as a travel destination.

The increase in Hotel/Motel revenue helped fund projects and events for this year.



35th Annual Heritage Syrup Festival

For 35 years, Heritage Syrup Festival has been creating sweet memories and preserving folk traditions. It takes an enormous team effort by Depot Museum, Downtown Merchants, local Vendors, Performers and City staff to host this annual event. We appreciate all hometown supporters and those who travel into our City to enjoy the festivities. Each member of the Heritage Syrup Festival family strives to provide your family a unique, quality and safe experience.



35th Annual Heritage Syrup Festival

This year's festival was held on November 9, 2024 with 30,000 in attendance. This event brings all people from all over to our downtown area to enjoy food vendors, live music, car show, kids section and more!



July 4th Freedom Fest 2024

This year's festival included live music, food trucks, inflatables, face painting, VIP lounge in the Civic Center Lobby, and an amazing firework show. Lake Forest Park is the place to be on July 4th.



Full Time Equivalency: FY 2024-2025

Tourism	Fund	FY 2024-2025
Tourism Coordinator		1
Total Employees	Tourism Fund	

Civic Center Division



Stephanie Kimbrell
Civic Center Manager

Overview

The City of Henderson Civic Center Department's mission is to improve the quality of life for the citizens of Henderson by providing entertainment through culture and leisure activities.

The Henderson Civic Center serves the citizens of Henderson and Rusk County for present and future generations, to attract conventions and entertainment from outside our area, and to encourage the growth and self-expression of people of all ages.

The Henderson Civic Center opened in January 2010 and is located conveniently in Lake Forest Park on Texas Highway 64 West. Surrounded by beautifully wooded landscape and a small lake, the Civic Center is a 19,000 square foot multi-use facility with flexible meeting space and a full slate of amenities. The Henderson Civic Center is the perfect site for business meetings, conferences, luncheons, trade shows, weddings, receptions, birthday parties, etc.

Personnel

Civic Center Manager and four Part-Time Civic Center Attendees

Expenditures Summary

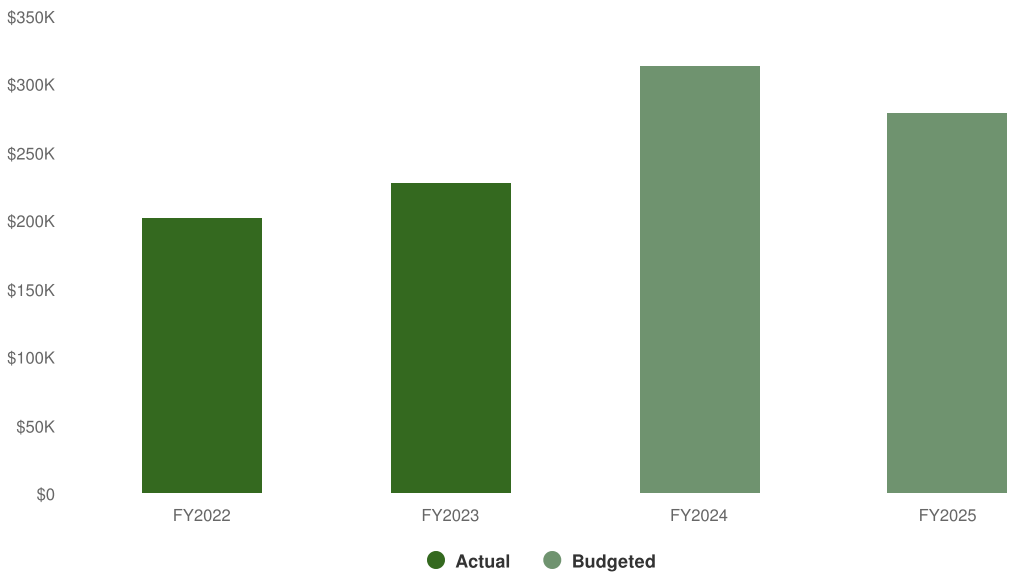
The Civic Center is planning to install a new sound system which will cost approximately \$70,000. This is a much needed upgrade to the Civic Center.

\$279,139

-\$34,743

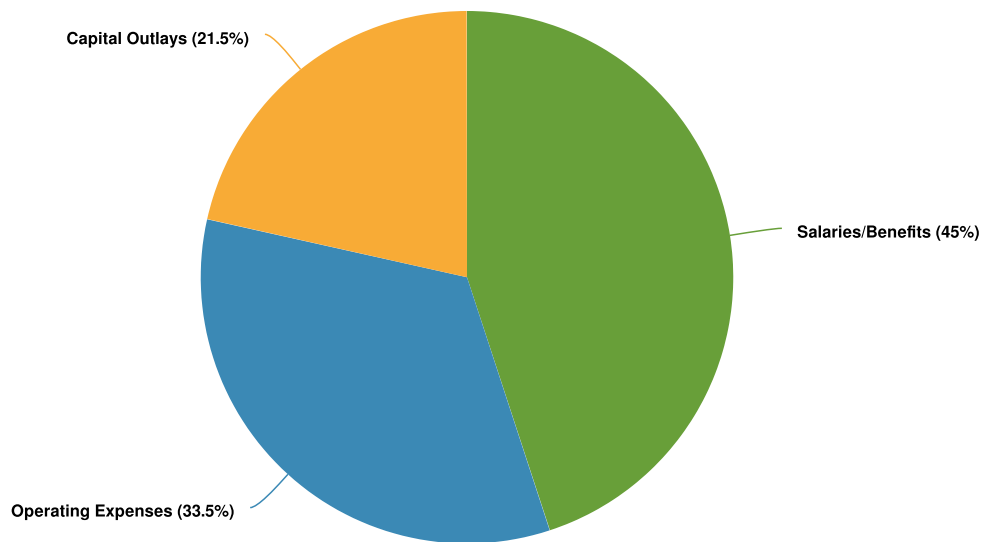
(-11.07% vs. prior year)

Civic Center Division Proposed and Historical Budget vs. Actual

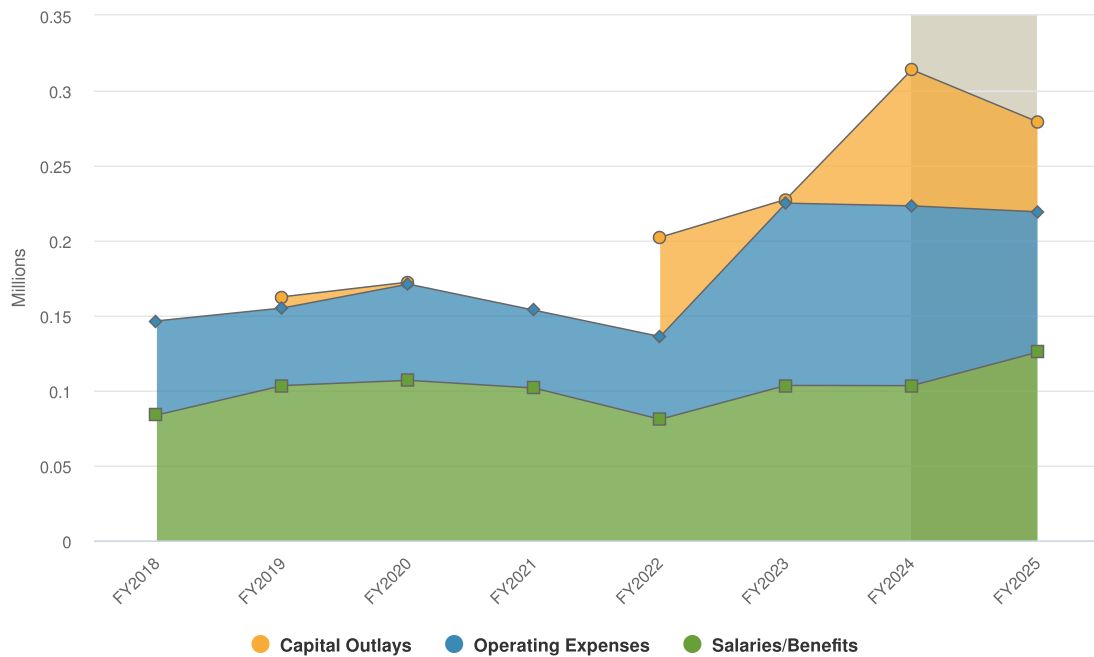


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects						
Salaries/Benefits						
SUPERVISION	14-6100-03	\$35,375.00	\$51,212.33	\$58,456.00	\$61,379.00	5%
PART TIME	14-6180-03	\$28,007.44	\$26,024.16	\$20,000.00	\$28,000.00	40%
LONGEVITY	14-6192-03	\$0.00	\$0.00	\$0.00	\$96.00	N/A
SALARY ADJUSTMENT	14-6196-03	\$2,328.10	\$324.86	\$163.00	\$163.00	0%
CAR ALLOWANCE	14-6197-03		\$0.00		\$8,400.00	N/A
RETIREMENT	14-6200-03	\$5,826.80	\$8,443.96	\$9,722.00	\$10,951.00	12.6%
S S TAXES	14-6210-03	\$5,019.76	\$5,492.39	\$6,734.00	\$7,500.00	11.4%
HEALTH INSURANCE	14-6220-03	\$4,114.60	\$11,736.52	\$8,000.00	\$8,800.00	10%
LIFE INSURANCE	14-6221-03	\$0.00	\$0.00	\$50.00	\$50.00	0%
LONG TERM DISABILITY INS.	14-6231-03	\$151.61	\$142.60	\$100.00	\$200.00	100%
Total Salaries/Benefits:		\$80,823.31	\$103,376.82	\$103,225.00	\$125,539.00	21.6%
Operating Expenses						
EXTERMINATION	14-6421-03	\$200.00	\$255.00	\$500.00	\$500.00	0%
EQUIPMENT MAINTENANCE	14-6430-03	\$2,588.46	\$3,633.13	\$9,000.00	\$11,000.00	22.2%
BLDG & GROUNDS	14-6450-03	\$12,398.59	\$65,444.52	\$34,270.00	\$27,000.00	-21.2%
ADVERTISING	14-6540-03	\$1,468.58	\$1,374.73	\$1,000.00	\$500.00	-50%
CHRISTMAS PARADE	14-6560-03	\$671.20	\$1,137.74	\$1,500.00	\$1,000.00	-33.3%
TRAVEL & SCHOOLS	14-6580-03	\$632.13	\$500.00	\$0.00	\$0.00	0%
OFFICE SUPPLIES	14-6610-03	\$1,100.54	\$470.27	\$500.00	\$500.00	0%
JANITOR	14-6611-03	\$729.57	\$3,640.76	\$3,000.00	\$3,600.00	20%
CONSUMABLES	14-6612-03	\$980.76	\$2,218.36	\$2,000.00	\$2,200.00	10%
Civic Ctr Vending Expense	14-6615-03	\$454.60	\$1,838.74	\$2,000.00	\$200.00	-90%
ELECTRIC	14-6621-03	\$27,799.57	\$32,473.77	\$28,000.00	\$28,000.00	0%
GAS-NATURAL	14-6622-03	\$1,227.04	\$2,356.80	\$2,500.00	\$2,500.00	0%
COMMUNICATIONS-CIVIC CENTER	14-6623-03	\$4,873.77	\$6,178.90	\$35,596.00	\$16,600.00	-53.4%
Total Operating Expenses:		\$55,124.81	\$121,522.72	\$119,866.00	\$93,600.00	-21.9%
Capital Outlays						

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2024 Adopted Budget vs. FY2025 Adopted Budget (% Change)
CAPITAL	14-6750-03	\$66,220.00	\$2,523.46	\$90,791.00	\$60,000.00	-33.9%
Total Capital Outlays:		\$66,220.00	\$2,523.46	\$90,791.00	\$60,000.00	-33.9%
Total Expense Objects:		\$202,168.12	\$227,423.00	\$313,882.00	\$279,139.00	-11.1%

Organizational Chart



Rooms available to rent

The Reception Room and Board Room are available to rent at reasonable prices.



Goal #1

A much-needed installation of a \$68,000 state-of-the-art audio/visual system for the Civic Center, including additional screens made possible from increased revenue from Hotel Motel Tax.

Civic Center 2021 Award

Due to the ongoing pandemic, Henderson Civic Center was temporarily closed to the public. However, in 2021, our incredible staff has worked tirelessly to rebound and recover. Their hard work has paid off with recognition by *The Henderson News* as 'Henderson's Best Event Venue'. A number of other first-class event venues exist within our City and Rusk County, therefore to be held in such esteem is an honor we cherish.



Full Time Equivalency: FY 2024-2025

Civic Center	Fund	FY 2024-2025
Civic Center Manager		1
Attendants (as needed)		4
Total Employees	Tourism Fund	5



Main Street



Stephanie Kimbrell
Civic Center Manager

The Main Street Department is a continuation of the Texas Main Street Program which began in 1988. The program is designed to promote the existing downtown businesses and assist downtown property owners in historically renovating their buildings and helping to occupy them with businesses. The Main Street Department promotes the downtown area with periodic activities for local citizenry as well as visitors.

The Henderson Main Street Project's mission is to utilize volunteers and public-private partnerships to revitalize and maintain the downtown business district; and to create and keep an attractive historical environment that is economically viable through the Four-Point Approach of organization, design, economic restructuring and promotion.

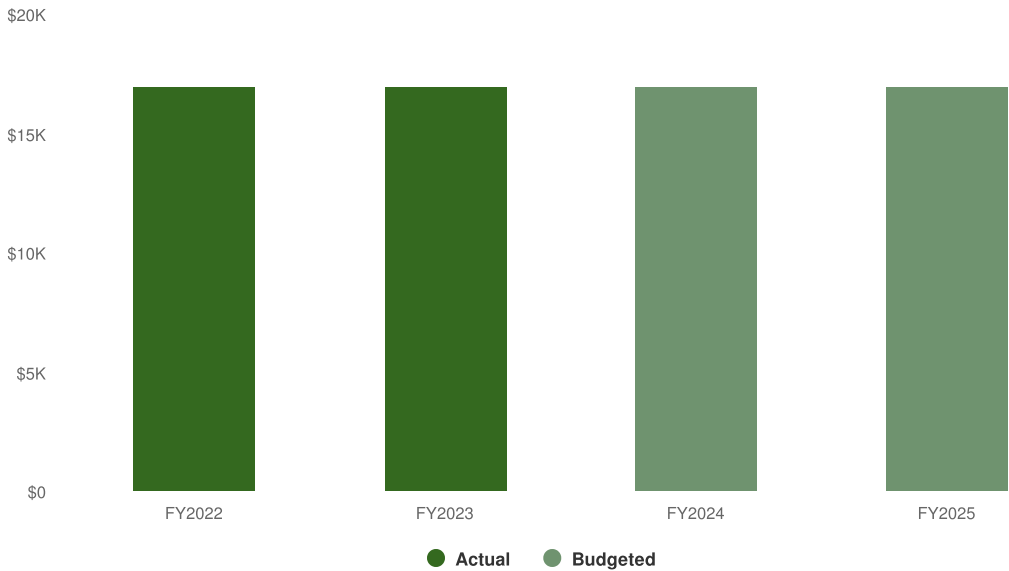
Expenditures Summary

\$17,000

\$0

(0.00% vs. prior year)

Main Street Proposed and Historical Budget vs. Actual



Organizational Chart



Goals

2024-2025 - Increased marketing efforts, hosted 6 downtown events, awarded 16 sign & facade grants, completed mural project.

2023-2024 - Purchased a nice Santa Suit for our Downtown Santa. Began Mural Project on side of Kelly B's building.

2022-2023 - Installation of the Strand Theater sign. Ribbon-cutting ceremony was held on September 23, 2023.

*Facade and Sign Grant

2021-2022 budget - final payment of the restoration of the original theater marquee sign placing it back on the former Strand Theater Building

* Facade and sign grant

2020-2021 budget - first payment of the restoration of the original theater marquee sign placing it back on the former Strand Theater Building

*downtown landscape replacement

*photo contest of Henderson's historic downtown

*facade and sign grant

2019-2020 -purchase to replace the downtown Christmas Tree.

* purchase of large planters and sprinkler system on a downtown parking island

*facade and sign grant

2018-2019 - final purchase of a five-year plan replacing downtown Christmas wreaths.

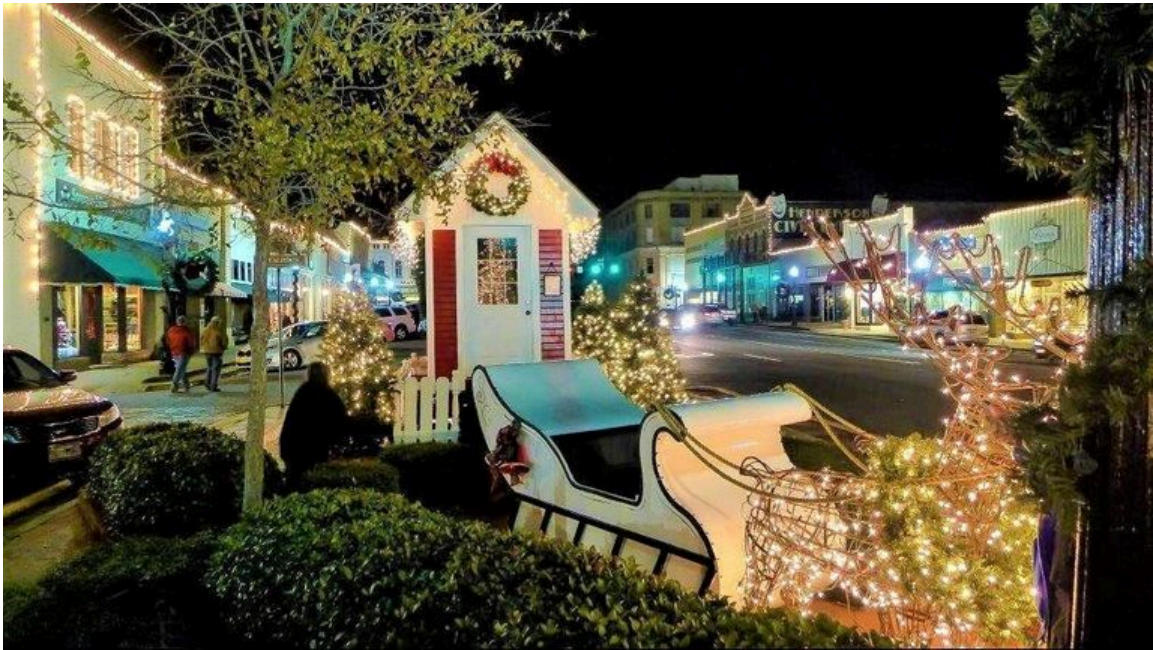
* downtown landscape replacement

*facade and sign grant



Christmas Downtown

Christmas is a magical time of the year for our downtown area. Merchants extend shopping hours for shoppers, families visit Santa at his house, children can drop letters in his mailbox, and folks turn out for the annual Christmas Parade.



Full Time Equivalency: FY 2024-2025

Tourism	Fund	FY 2024-2025
Tourism Coordinator		1
Total Employees	Tourism Fund	

2024 Brag Board

Main Street Henderson

6 things we loved



01 Grant Funding

We awarded 7 façade grants and 9 sign grants



02 Fun-raising

We had a GREAT time raising money at Mardi Gras!



03 New murals

New murals were added in downtown Henderson



04 Events = Fun!

We hosted six fun events downtown



05 More marketing

We greatly expanded our marketing efforts



06 Happy Holidays

Biggest parade ever

in 2024

CAPITAL IMPROVEMENTS

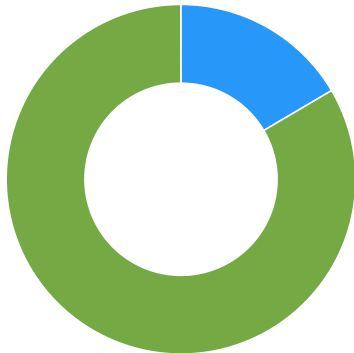
Capital Improvements: One-year Plan

Total Capital Requested

\$1,317,800

2 Capital Improvement Projects

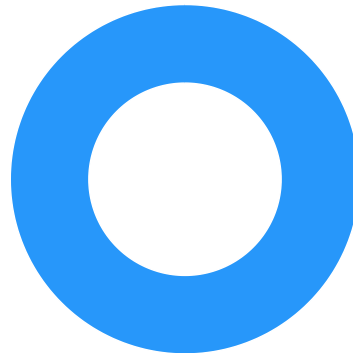
Total Funding Requested by Department



● Police (17%)
● Public Services (83%)
TOTAL

\$217,800.00
\$1,100,000.00
\$1,317,800.00

Total Funding Requested by Source



● General Fund (100%)
TOTAL

\$317,800.00
\$317,800.00

Police Requests

Itemized Requests for 2025

New Police Vehicles

\$217,800

3 New Police Vehicles to replace old vehicles.

Total: \$217,800

Public Services Requests

Itemized Requests for 2025

Street Improvements

\$1,100,000

Major street repairs including engineering and construction.

Total: \$1,100,000

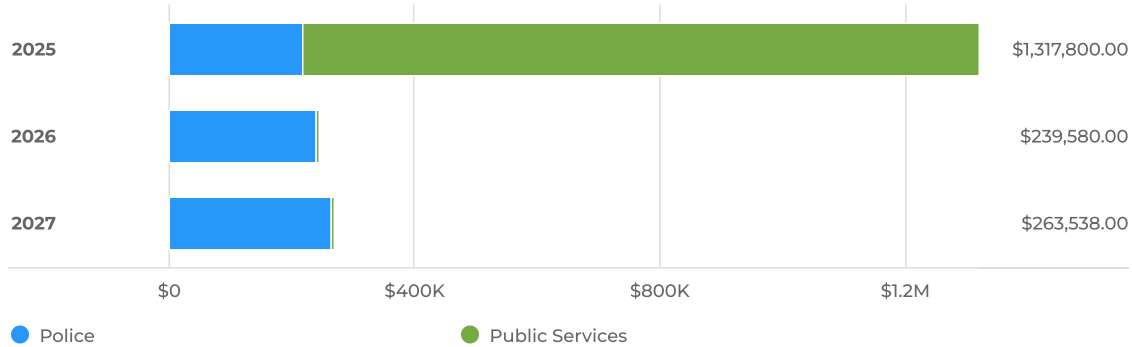
Capital Improvements: Multi-year Plan

Total Capital Requested

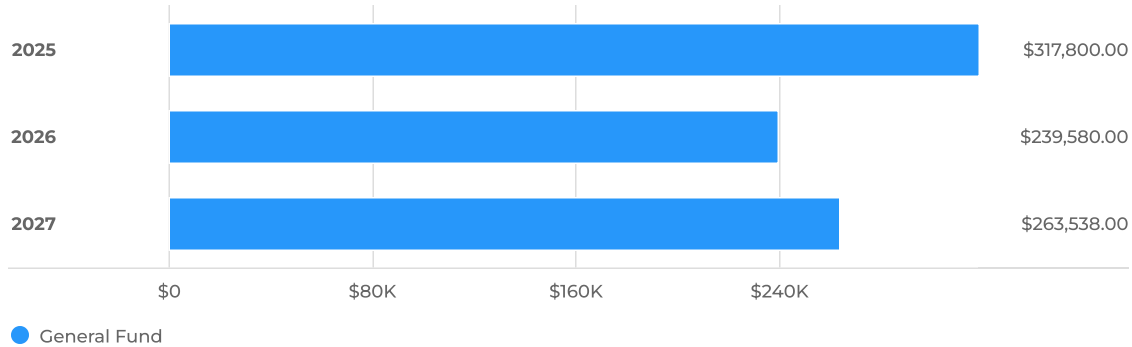
\$1,820,918

2 Capital Improvement Projects

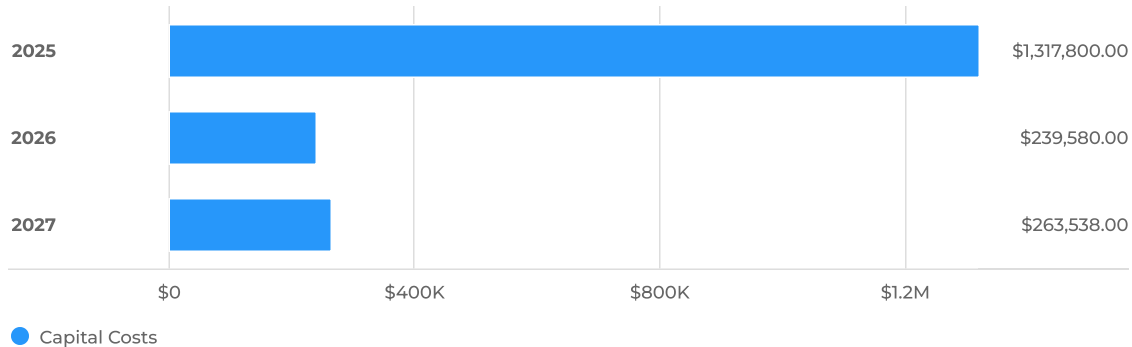
Total Funding Requested by Department



Total Funding Requested by Source



Capital Costs Breakdown



Cost Savings & Revenues

There's no data for building chart

Police Requests

Itemized Requests for 2025-2030

New Police Vehicles	\$720,918
3 New Police Vehicles to replace old vehicles.	
Total: \$720,918	

Public Services Requests

Itemized Requests for 2025-2030

Street Improvements	\$1,100,000
Major street repairs including engineering and construction.	
Total: \$1,100,000	

DEBT

General Fund Debt

Outstanding General Debt Service Requirements						
Fiscal Yr End 9-30:	Series 2011	Series 2012	Series 2019	Series 2023	GRAND TOTAL	Fiscal Yr End 9-30:
2025	92,000	168,166	353,262.50	323,926	937,354	2025
2026	93,600		519,037.50	322,826	935,464	2026
2027			616,937.50	321,282	938,220	2027
2028			617,087.50	319,294	936,382	2028
2029			616,787.50	321,862	938,650	2029
2030			616,037.50	323,764	939,802	2030
2031			584,837.50		584,838	2031
2032			544,087.50		544,088	2032
2033			494,087.50		494,088	2033
2034			443,975.00		443,975	2034
	185,600	168,166	5,406,138	1,932,954	7,692,857	

Water & Sewer Fund Debt

Outstanding Water & Sewer Debt Service Requirements						
Fiscal Yr End 9-30:	Series 2012	Series 2014	Series 2018	Performance Svc 2023	GRAND TOTAL	Fiscal Yr End 9-30:
2025	187,364	102,500	332,032	362,240	984,136	2025
2026			622,632	362,240	984,872	2026
2027			626,432	362,240	988,672	2027
2028			624,432	362,240	986,672	2028
2029			626,232	362,240	988,472	2029
2030			627,582	362,240	989,822	2030
2031			623,482	362,240	985,722	2031
2032			623,482	362,240	985,722	2032
2033			627,394	362,240	989,634	2033
2034			625,657	362,240	987,897	2034
2035			623,432	362,240	985,672	2035
2036			625,719	362,240	987,959	2036
2037			626,650	362,240	988,890	2037
2038			626,163		626,163	2038
	187,364	102,500	8,461,321	4,709,120	13,460,305	

**TAX & WW&SS LIMITED PLEDGE REVENUE COs
WATER TOWER & POLICE STATION
SERIES 2012**

PRINCIPAL \$ 3,800,000

FISCAL YR ENDING	PRINCIPAL	RATE	INTEREST	TOTAL	WATER/SEWER 52.7%	GENERAL 47.3%
2025	350,000	3.16%	5,530	355,530	187,364	168,166
	350,000.00		5,530	355,530	187,364	168,166
Purpose: Water Tower Maintenance/Police Station Term (Years): 12 Pay Dates: Principal 3/15 Interest 3/15 and 9/15						

**STREET IMPROVEMENTS CO'S
SERIES 2019
PRINCIPAL \$ 5,375,000**

FISCAL YR ENDING	PRINCIPAL	RATE	INTEREST	TOTAL
---------------------	-----------	------	----------	-------

2025	205,000	4.50%	148,263	353,263
2026	380,000	4.50%	139,038	519,038
2027	495,000	3.00%	121,938	616,938
2028	510,000	3.00%	107,088	617,088
2029	525,000	3.00%	91,788	616,788
2030	540,000	3.00%	76,038	616,038
2031	525,000	3.00%	59,838	584,838
2032	500,000	3.00%	44,088	544,088
2033	465,000	3.25%	29,088	494,088
2034	430,000	3.25%	13,975	443,975
	<u>4,575,000</u>		<u>831,138</u>	<u>5,406,138</u>

Purpose: Street Improvements
Term (Years): 15
Pay Dates: Principal 8/15
Interest 2/15 and 8/15

**GO REFUNDING BONDS
SERIES 2014**

PRINCIPAL \$ 970,000

FISCAL YR ENDING	PRINCIPAL	RATE	INTEREST	TOTAL
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2025	100,000	2.50%	2,500	102,500
	<u>100,000</u>		<u>2,500</u>	<u>102,500</u>

Purpose: Refinance-Series 2004
Term (Years): 6
Pay Dates: Principal 8/15
Interest 2/15 and 8/15

**WATER AND SEWER REVENUE CO'S
SERIES 2018
PRINCIPAL \$ 6,815,000**

FISCAL YR ENDING	PRINCIPAL	RATE	INTEREST	TOTAL
2025	110,000	4.00%	222,031	332,031
2026	405,000	4.00%	217,631	622,631
2027	425,000	4.00%	201,431	626,431
2028	440,000	3.00%	184,431	624,431
2029	455,000	3.00%	171,231	626,231
2030	470,000	3.00%	157,581	627,581
2031	480,000	3.125%	143,481	623,481
2032	495,000	3.25%	128,481	623,481
2033	515,000	3.25%	112,394	627,394
2034	530,000	3.25%	95,656	625,656
2035	545,000	3.25%	78,431	623,431
2036	565,000	3.375%	60,719	625,719
2037	585,000	3.50%	41,650	626,650
2038	605,000	3.50%	21,175	626,175
<u>6,625,000</u>			<u>1,836,325</u>	<u>8,461,325</u>
Purpose:	Fordall Street new w/s lines, Eastside Sewer Main, 1/3 New Annex			
Term (Years):	20			
Pay Dates:	Principal 8/15			
	Interest 2/15 and 8/15			

**WATER AND SEWER REVENUE CO'S
2023 PERFORMANCE SERVICES FOR WATER METERS
PRINCIPAL \$ 4,488,334.99**

FISCAL YR

ENDING PRINCIPAL RATE INTEREST TOTAL

2025	263,110	2.49%	99,130	362,240
2026	269,661	2.49%	92,579	362,240
2027	276,376	2.49%	85,864	362,240
2028	283,258	2.49%	78,983	362,240
2029	290,311	2.49%	71,929	362,240
2030	297,540	2.49%	64,701	362,240
2031	304,948	2.49%	57,292	362,240
2032	312,542	2.49%	49,699	362,240
2033	320,324	2.49%	41,916	362,240
2034	328,300	2.49%	33,940	362,240
2035	336,475	2.49%	25,766	362,240
2036	344,853	2.49%	17,387	362,240
2037	353,440	2.49%	8,801	362,240

3,981,137	727,987	4,709,124
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Purpose: New water meters, installation, pipe monitoring, new lighting
Term (Years): 15
Pay Dates: Interest 8/1 and Principal 8/1

STREET IMPROVEMENTS TAX NOTES
SERIES 2023
PRINCIPAL \$ 2,055,000

FISCAL YR

ENDING PRINCIPAL RATE INTEREST TOTAL

2025	250,000	4.44%	73,926	323,926
2026	260,000	4.44%	62,826	322,826
2027	270,000	4.44%	51,282	321,282
2028	280,000	4.44%	39,294	319,294
2029	295,000	4.44%	26,862	321,862
2030	310,000	4.44%	13,764	323,764

1,665,000	267,954	1,932,954
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Purpose:

Street Improvements

Term (Years): 7

Pay Dates: Principal 8/15
 Interest 2/15 and 8/15

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and CI is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.