CITY OF PADUCAH, KENTUCKY

2018

ANNUAL BUDGET

Table of Contents

Introduction
How to Read This Document.....1
City Manager's Budget Message.....2
Budget Ordinance 5
City Mission & Core Beliefs.....10
Directory 11
Staff Organizational Chart 12
Budgeted Depart. Staffing Summary.....13

Financial/Operational
Financial Accounting Structure 14
Governmental Funds
General Fund 16
Gen. Fund Stmt. of Rev. & Exp.....17
Gen. Fund Stmt. of Rev. by Source ..18
General Government.....19
Finance.....24
PRDA.....28
Information Technology 29
Planning 32
Police.....37
Fire 42
Engineering & Public Works.....47
Parks Services 52
Human Rights 57
Human Resources 58
Other General Fund 61
Other Governmental Funds.....62
Municipal Aid Program Fund.....63
Investment Fund.....64
CDBG 66
HOME Grant Fund 67
E911 Fund.....68
Court Awards Fund.....72
Debt Service Fund.....73
Capital Improvements Fund.....75
Bond Fund.....77
Rental Property Fund 78
Radio Fund.....79
Enterprise Funds 80
Solid Waste Fund 81
Transient Boat Dock.....85
Civic Center Fund 86
Internal Service Funds 87
Fleet Maintenance Fund 88
Fleet Lease Trust Fund 91
Insurance Fund 93
Health Insurance Fund.....94
Fiduciary Funds 95
AEPF 96
PFPF 97

Statistical & Supplemental Information
City of Paducah Statistical & Supplemental Information 98

Appendices
The Budget Process.....109
Employee Budget Census 110
Outstanding Debt 112
Contract Funding Recommendations.....113
Fleet Acquisition Plan.....114
Capital Projects Ranking.....115
Glossary 119

How to Read This Document

Welcome

Welcome to the published City of Paducah budget for the fiscal year beginning July 1, 2017 and ending June 30, 2018. This document has been specifically prepared to help you, the reader, learn of the issues affecting the City of Paducah. Many people believe a city budget is only a financial plan. Although you can learn much of the City's finances from these pages, the FY2018 Budget Document has been designed to serve other functions as well. For example, it is an operations guide which gives the public, elected officials, and City staff information pertaining to the production and performance of individual City operations, both by word and graphic.

Budget Format

The document is divided into four major sections: Introduction, Financial/Operational, Statistical & Supplemental Information, and Appendices.

The Introduction section contains the City Manager's letter which is addressed to the Mayor and City Commissioners and explains the major policies and issues which impacted the development of the 2018 fiscal year City budget. This section also contains the City's mission statement and core beliefs, the official ordinance adopting the 2018 budget, and the City's organization and staffing chart.

The Financial/Operational section describes various aspects of the City's organization. This information is grouped first by fund and then by department. Like most local governments, the City of Paducah uses the fund method of accounting. Simply stated, a fund is a unit of the City which tracks the application of various public resources. For example, the Radio Fund is established to keep track of the use of the City's 800MHz radio system. Most people are particularly interested in the General Fund which is comprised of most of the City's operations such as Police, Fire, and Parks. Financial statements, including the adopted 2018 budget, are presented for every fund. The statements show the fund's financial condition over a number of years. Each fund statement begins with the actual audited amounts for the 2015 and 2016 fiscal years. The revised column reflects year to date amounts compared to the amounts in the original adopted budget for the 2017 fiscal year. Finally, the adopted column reflects the 2018 fiscal year total budgeted amounts. Accompanying the statements are narratives and graphs which describe the major features of that particular fund. Within each fund there may be one or more departments which further describe a component of the City's organization. Each department is presented with its mission statement, department's highlights from FY2017, objectives for the 2018 fiscal year, and a history of staffing for the department and/or fund.

The Statistical & Supplemental Information section provides the history of and the statistical information about the City of Paducah.

Finally, various appendices are presented towards the end of the document which more fully describes the budget process.

July 1, 2017

City Manager's Budget Message for 2017-2018

The City Manager's Proposed Budget for the City of Paducah for FY 2017/2018 was presented to the Board of Commissioners on May 23, 2017, during which time it was reviewed with the Board by the City Manager and the City's Department Directors. Highlights of the Proposed Budget were discussed, with particular focus on the issues of vehicle replacement and selection of capital project(s) for funding in the Budget. The Budget was adopted by the City Commission on June 27 following introduction on June 13.

Honorable Mayor and City Commissioners

I am pleased to provide for your information and use this Adopted Budget Book for the City of Paducah for the period of July 1, 2017 through June 30, 2018. As required, this Budget is in balance and it effectively directs the City's financial resources towards the Commission Goals that define their vision for Paducah. Those goals include Strong Economy, Quality Public Services, Vital Neighborhoods, and Restored and Revitalized Downtown.

The process of budget development is a collaborative undertaking at all levels in the organization. As in recent years, Directors were instructed to take a "hold the line" approach to operational funding, with the limited amount of new revenue allocated for increases in personnel services. Items that required additional revenue include employee pay increases and an increase in the City-match in Non-hazardous employees from 18.68% to 19.18% and hazardous duty employees from 31.06% to 31.55%.

The effort to reach the aforementioned goals is conducted through a multitude of programs in the City Budget. City participation in the programs ranges from total responsibility and service delivery to more limited roles such as funding support or in-kind support through the contribution of City equipment or manpower. Funding for City programs comprises what is commonly referred to as the "operational budget".

A majority of the City programs are funded through the General Fund, which has a total planned expenditure of $34.4M for the next fiscal year, compared to $33.5M for the current year. The General Fund has four major sources of revenue, which combined will show a slight increase from the prior year. Revenue from the City's Payroll Tax is expected to increase from $15.3M to $15.7M, while Property Tax will increase from $4.2M to $4.3M for FY2018, which is the amount allowable under State law. It is anticipated that the full increase in property tax revenue will be achievable through an increase in taxable valuation and will not necessitate a change in the rate.

The second large category of expenditures that requires budgetary appropriation is known as Capital Improvements, and the process that the City uses to identify those needs and priorities is formally referred to as Capital Improvements Planning. This process has been improved and refined significantly in recent years in an effort to project needs and resource availability several years in to the future. Late in 2016, City staff engaged in a process to identify pertinent criteria for the rating of Capital Project proposals. A long-list of criteria options was brought forward to the City Commission in a Workshop that was conducted on January 31, 2017, wherein the Commission and Department Head team selected the final criteria for use in the project ranking process.

The primary source for funding of Capital Improvements is the City's ½ cent Payroll Tax, commonly known as the "Investment Fund". The City's Capital Improvements Plan recognizes needs associated with City infrastructure such as repair of City buildings, roadways, and public works facilities in addition to major internal system items such as the current upgrade of the City's enterprise software system.

Capital Projects planning was the focus of the Pre-Budget Workshop that was held during the Commission Meeting on April 18. Commissioners were acquainted with the current and projected allocations of monies that derive from the ½ cent Payroll Tax, and various categories of historical allocations of those resources were reviewed. Fully 32% of the expected revenue for the next budget year will be used to pay down debt, which combined with other ongoing commitments leaves under 14% of the total revenue available for new capital projects.

The City Manager presented the Ranked Project Listing of 20 capital projects, and pointed out that the amount of $364,000 would be available from the Investment Fund to allocate towards project(s) on that List. As a result of the CIP discussion that took place during the presentation of the Proposed Budget, the Commission directed that $235,000 be directed to the Tennis Courts Renovation Project with the remaining amount of $129,000 earmarked for infrastructure improvements in the Fountain Avenue Neighborhood.

The City Manager also presented proposals for two major Capital Projects, consisting of Phase 1 projects for both City Hall Rehabilitation and 911 Equipment Upgrade. The City Hall project, projected to cost $4.85M, would be funded by a combination of sources including General Fund excess reserve, Solid Waste Fund excess reserve, sale of historic tax credits, and Project Revenues previously appropriated and on-hand. The City Hall Project scope will consist of roof repair, windows replacement, HVAC source-systems replacement, and façade repairs.

The 911 Phase 1 Equipment Upgrade project consists of replacement of the telephone and Computer Aided Dispatch systems at the City's 911 Center, at a projected cost of $3.9M. The project was proposed to be funded through a combination of grant funds, equipment replacement funds on-hand, and general obligation bonding. The City Manager explained that adjustments to the General Fund Operating Budget were made, enabling the Fund to contribute the amount of $250,000 to the annual cost of bond retirement associated with the Project. Both projects were approved in the Budget and will be underway in the new fiscal year.

A new item in the 2017/2018 Budget is an appropriation of $75,000 for operational support of Paxton Park Golf Course. The funding is necessary to maintain the quality and appeal of the facility in a market that is experiencing both saturation of facilities and reduced growth in play.

The Budget document continues to improve in its communication value, aided by the steps that are underway to conform to the principles of the Government Finance Officers Association Excellence in Budgeting program. This year marks a continuation of the emphasis away from line item numbers detail to more use of narrative and statistical information. Of particular significance in this Budget Document is the greatly expanded illustration of performance outcomes that are associated with the various Departments and programs in the budget. Departmental goals are highlighted for their association with both the over-arching values of City government as well as the functional responsibilities of the respective Departments.

I want to thank the Department Management team for their diligence and resourcefulness in determining the best use for the City's financial resources given the responsibilities, demands, and priorities of the citizenry. We appreciate the guidance provided by the Board of Commissioners in the Pre-Budget Workshops, and for its willingness to provide resources needed to maintain the level of City services that Paducah needs and deserves. As always, thanks goes to Jonathan Perkins and the capable staff in the Finance Department, without whose efforts the budget process fall far short of its current state of excellence. I also wish to recognize the leadership of Michelle Smolen in working with Department Directors to make the Goals and Objectives pieces of their budget more meaningful and complete.

Respectfully submitted

Jeff Pederson
City Manager

ORDINANCE NO. 2017-06-8487

AN ORDINANCE ADOPTING THE CITY OF PADUCAH, KENTUCKY, ANNUAL BUDGET FOR THE FISCAL YEAR JULY 1, 2017, THROUGH JUNE 30, 2018, BY ESTIMATING REVENUES AND RESOURCES AND APPROPRIATING FUNDS FOR THE OPERATION OF CITY GOVERNMENT.

WHEREAS, an annual budget proposal has been prepared and delivered to the City Commission; and

WHEREAS, the City Commission has reviewed such proposed budget and made the necessary modifications.

BE IT ORDAINED BY THE CITY OF PADUCAH, KENTUCKY:

SECTION 1. The following estimate of revenues and resources is adopted as the City of Paducah, Kentucky Revenue Budget for Fiscal Year 2017-2018.

FY2018	GENERAL FUND (01)	MUNICIPAL AID PROGRAM FUND (03)	INVESTMENT FUND (04)	CDBG FUND (06)	E911 FUND (12)
SOURCES:					
CASH FROM FUND RESERVE		315,000	247,540		
REVENUES:					
PROPERTY TAXES	6,526,000				
LISC, PERMITS, OTHER TAXES	24,894,500	480,000	5,200,000		710,000
GRANTS, CONTRIBUTIONS	1,012,925			1,220,000	481,800
FINES & FORFEITURES	83,000				
PROP RENTAL & SALES	431,375				
CHARGES FOR SERVICES	674,510				28,000
INTEREST INCOME	95,000	3,000			900
RECREATION, OTHER FEES	104,000				
LOANS, BOND PROCEEDS					
MISCELLANEOUS	32,000				
TOTAL REVENUES	33,853,310	483,000	5,200,000	1,220,000	1,220,700
FUND TRANFERS IN	550,000	1,031,350			567,990
TOTAL SOURCES	34,403,310	1,829,350	5,447,540	1,220,000	1,788,690

FY2018	COURT AWARDS FUND (13)	GENERAL DEBT SERVICE FUND (30)	CIP FUND (40)	BOND FUND (42)	SOLID WASTE FUND (50)
SOURCES:					
CASH FROM FUND RESERVE	6,550				1,367,680
REVENUES:					
PROPERTY TAXES					
LISC, PERMITS, OTHER TAXES		686,430			
GRANTS, CONTRIBUTIONS			400,000		35,000
FINES & FORFEITURES	25,000				
PROP RENTAL & SALES		289,000			50,000
CHARGES FOR SERVICES		51,535			4,523,500
INTEREST INCOME	1,200				30,000
RECREATION, OTHER FEES					3,000
LOANS, BOND PROCEEDS				7,500,000	
MISCELLANEOUS					
TOTAL REVENUES	26,200	1,026,965	400,000	7,500,000	4,641,500
FUND TRANFERS IN		2,735,790	10,904,320		
TOTAL SOURCES	32,750	3,762,755	11,304,320	7,500,000	6,009,180

FY2018	TRANSIENT BOAT DOCK (53)	CIVIC CENTER FUND (62)	RENTAL FUND (63)	RADIO FUND (64)	FLEET SERVICE FUND (70)
SOURCES:					
CASH FROM FUND RESERVE		10,025		819,480	7,400
REVENUES:					
PROPERTY TAXES					
LISC, PERMITS, OTHER TAXES					
GRANTS, CONTRIBUTIONS					
FINES & FORFEITURES					
PROP RENTAL & SALES	21,430	44,000	132,220	111,940	1,000
CHARGES FOR SERVICES					355,000
INTEREST INCOME				2,000	
RECREATION, OTHER FEES					
LOANS, BOND PROCEEDS					
MISCELLANEOUS					100
TOTAL REVENUES	21,430	44,000	132,220	113,940	356,100
FUND TRANFERS IN		38,170			231,795
TOTAL SOURCES	21,430	92,195	132,220	933,420	595,295

FY2018	FLEET LEASE TRUST FUND (71)	INSUR FUND (72)	HEALTH INS TRUST FUND (73)	AEPF/PFPF PENSION FUND (76),(77),(84)
SOURCES:				
CASH FROM FUND RESERVE	2,167,895			393,660
REVENUES:				
PROPERTY TAXES				
LISC, PERMITS, OTHER TAXES				
GRANTS, CONTRIBUTIONS				
FINES & FORFEITURES				
PROP RENTAL & SALES	976,640			469,000
CHARGES FOR SERVICES		1,239,185	3,767,000	10,405
INTEREST INCOME	33,465			125,025
RECREATION, OTHER FEES				
LOANS, BOND PROCEEDS				
MISCELLANEOUS				
TOTAL REVENUES	1,010,105	1,239,185	3,767,000	604,430
FUND TRANFERS IN		78,000		384,155
TOTAL SOURCES	3,178,000	1,317,185	3,767,000	1,382,245

SECTION 2. The following sums of money are hereby appropriated for Fiscal Year 2017-2018.

FY2018	GENERAL FUND (01)	MUNICIPAL AID PROGRAM FUND (03)	INVESTMENT FUND (04)	CDBG FUND (06)	E911 FUND (12)
APPROPRIATIONS:					
GENERAL GOVERNMENT	1,727,910				
FINANCE	1,078,005				
PRDA					
INFORMATION SYSTEMS	680,980				
PLANNING	1,073,995			220,000	
POLICE	9,802,575				
FIRE	8,558,815				
ENG/PUBLIC WORKS	4,186,460	1,829,350			
PARKS SERVICES	3,370,205				
CABLE AUTHORITY	100,670				
HUMAN RIGHTS	41,680				
ENGINEERING	1,229,495				
HUMAN RESOURCES	334,460				
INVESTMENT FUND			971,250		
DEBT SERVICE / E911					1,788,690
SOLID WASTE OPERATION					
FLEET MAINTENANCE					
PENSIONS					
CASH CARRY FORWRD/RESRV					
FUND TRANSFERS OUT	2,218,060		4,476,290	1,000,000	
TOTAL APPROPRIATIONS	34,403,310	1,829,350	5,447,540	1,220,000	1,788,690

FY2018	COURT AWARDS FUND (13)	GENERAL DEBT SERVICE FUND (30)	CIP FUND (40)	BOND FUND (42)	SOLID WASTE FUND (50)
APPROPRIATIONS:					
GENERAL GOVERNMENT			450,000		
FINANCE					
PRDA					
INFORMATION SYSTEMS					
PLANNING			615,000		
POLICE	32,750				
FIRE			75,000		
ENG/PUBLIC WORKS			5,864,320		
PARKS SERVICES					
CABLE AUTHORITY					
HUMAN RIGHTS					
ENGINEERING					
HUMAN RESOURCES					
INVESTMENT FUND					
DEBT SERVICE / E911		3,762,755	3,900,000		
SOLID WASTE OPERATION					5,581,960
FLEET MAINTENANCE					
PENSIONS					
CASH CARRY FORWRD/RESRV			400,000		
FUND TRANSFERS OUT				7,500,000	427,220
TOTAL APPROPRIATIONS	32,750	3,762,755	11,304,320	7,500,000	6,009,180

FY2018	TRANSIENT BOAT DOCK (53)	CIVIC CENTER FUND (62)	RENTAL FUND (63)	RADIO FUND (64)	FLEET SERVICE FUND (70)
APPROPRIATIONS:					
GENERAL GOVERNMENT					
FINANCE				33,420	
PRDA					
INFORMATION SYSTEMS					
PLANNING					
POLICE					
FIRE					
ENG/PUBLIC WORKS			132,220		
PARKS SERVICES	21,430	92,195			
CABLE AUTHORITY					
HUMAN RIGHTS					
ENGINEERING					
HUMAN RESOURCES					
INVESTMENT FUND					
DEBT SERVICE / E911					
SOLID WASTE OPERATION					
FLEET MAINTENANCE					595,295
PENSIONS					
CASH CARRY FORWRD/RESRV					
FUND TRANSFERS OUT				900,000	
TOTAL APPROPRIATIONS	21,430	92,195	132,220	933,420	595,295

FY2018	FLEET LEASE TRUST FUND (71)	INSUR FUND (72)	HEALTH INS TRUST FUND (73)	AEPF/PFPF PENSION FUND (76),(77),(84)
APPROPRIATIONS:				
GENERAL GOVERNMENT				
FINANCE	3,178,000			74,300
PRDA				
INFORMATION SYSTEMS				
PLANNING				
POLICE				
FIRE				
ENG/PUBLIC WORKS				
PARKS SERVICES				
CABLE AUTHORITY				
HUMAN RIGHTS				
ENGINEERING				
HUMAN RESOURCES		1,307,685	3,767,000	
INVESTMENT FUND				
DEBT SERVICE / E911				
SOLID WASTE OPERATION				
FLEET MAINTENANCE				
PENSIONS				1,263,245
CASH CARRY FORWRD/RESRV		9,500		44,700
FUND TRANSFERS OUT				
TOTAL APPROPRIATIONS	3,178,000	1,317,185	3,767,000	1,382,245

SECTION 3. The City Manager and Finance Director will publish a budget document which reflects the funding priorities set by the City Commission during their budget workshops and which will be used to interpret the above appropriations on the City's website.

SECTION 4. The City does hereby adopt the following financial management policies:

A. The General Fund's minimum undesignated cash balance shall be 10% of the General Fund's budgeted expenditures. The Investment Fund's minimum undesignated cash balance shall be 10% of the Investment Fund's budgeted expenditures. The Solid Waste Fund's minimum unreserved cash balance shall be 10% of the Solid Waste's budgeted operating expenses. The Debt Service Fund's minimum cash balance shall be not less than $650,000.

B. The City Manager or designee is authorized to transfer appropriated amounts between funds, departmental budget line items, projects, between divisions of departments, and between departments as shown in Section 2.

C. Appropriations designated as Commission contingency shall be obligated upon approval by the City Commission by municipal order.

D. Funds appropriated as Administrative contingency shall be obligated at the discretion of the City Manager, however, the City Commission shall be notified five calendar days prior to obligation of the expenditure. If any individual member of the Board of Commissioners requests Commission review of a proposed expenditure, the City Manager shall bring expenditure before the Commission for approval by municipal order, or not proceed.

E. City Manager shall assure that recurring revenues and resources are greater than or equal to recurring expenditures.

F. The City Manager has the authority to enact a budget allocation program or to transfer funds to or from any departmental line item appropriation.

G. As new vehicles are acquired, the City will fully fund the Fleet Lease Trust Fund in order to replace rolling stock owned by the Fleet Lease Trust Fund as it achieves obsolescence. The Fleet Lease Trust Fund shall be funded with monthly lease charges assigned to rolling stock as determined by the Finance Director or his designee. All rolling stock is owned by the City's Fleet Lease Trust Fund.

H. The City will maintain a self insurance fund called Health Insurance Trust Fund through the use of user fees as set by administrative policy.

I. The City will continue to maintain the Appointive Employees Pension Fund (AEPF) in a fully funded status through sound financial management and/or annual General Fund transfers as designated in the budget document. The AEPF may be combined with the PFPF should it be determined, by the Finance Director, that such a combination is administratively more effective and/or financially prudent.

J. In fiscal year 2006, the City issued a General Obligation Bond (GOB) for the Police and Firefighters' Pension Fund (PFPF) bringing the fund up to an actuarially sound basis; however, the multi-year recession starting in fiscal year 2009 reduced the fund's corpus leaving a new unfunded liability. Funding is provided in the General Fund of this ordinance to further address the PFPF unfunded liability.

K. The City will provide to all eligible employees up to a $727 per month credit (for the months of July - December 2017) to be applied to the Comprehensive Health Insurance Benefit Plan (Cafeteria Plan) as directed by the employee. In January 2018, this monthly credit may be adjusted by the City Commission as recommended by the City Manager or his designee.

L. The City will maintain a special fund called Investment Fund, and is considered an extension of the General Fund. The Investment Fund will be funded with a 1/2 cent increase in the City's occupational license fee (employee payroll withholding tax). This fund is dedicated to the following expenditures: economic development, neighborhood re-development, infrastructure capital investment and property tax relief.

M. The Oak Grove Cemetery (PF0048) project will be funded in the following manner: 20% of all cemetery lot sales, and 5% of all cemetery crypt sales will be credited to the project. Proceeds are to be used solely for the general care, maintenance, and embellishments of the cemetery.

SECTION 5. Finance Director is responsible for maintaining current table of Estimated Revenues in Section 1 and Appropriation of Funds in Section 2.

If during the course of the year the City Commission adopts Ordinances to anticipate new revenues or to make new appropriations, the Finance Director will update all appropriate records.

SECTION 6. This ordinance shall be read on two separate days and will become effective upon publication in full pursuant to KRS Chapter 424.

Sandra Wilson
Mayor Pro Tem

ATTEST:

Tammara S Sanderson
Tammara Sanderson, City Clerk

Introduced by the Board of Commissioners, June 13, 2017
Adopted by the Board of Commissioners, June 27, 2017
Recorded by Tammara Sanderson, City Clerk, June 30, 2017
Published by The Paducah Sun,

City of Paducah Mission Statement

The City of Paducah is financially sustainable, provides first class services delivered in a cost effective manner, and has quality infrastructure and facilities. The City engages citizens, exercises community leadership on local public service issues and is recognized as a regional leader.

Core Beliefs

To remind the public and the employees of the City's Core Beliefs, you'll find the mnemonic on the back of employee business cards and posted around City facilities.

City of Paducah Kentucky
Directory

MAYOR
Brandi Harless

BOARD OF COMMISSIONERS

Sandra Wilson – Mayor Pro-Tem
Richard Abraham
Allan Rhodes, Jr.
Sarah Stewart Holland

City Manager ..... **Jeff Pederson**

Finance Director ..... **Jonathan Perkins, CPA**

City Clerk ..... **Tammara Sanderson**

Information Technology Director ..... **Greg Mueller**

Planning Director .....

Police Chief ..... **Brandon Barnhill**

Fire Chief ..... **Steve Kyle**

Parks Services Director ..... **Mark Thompson**

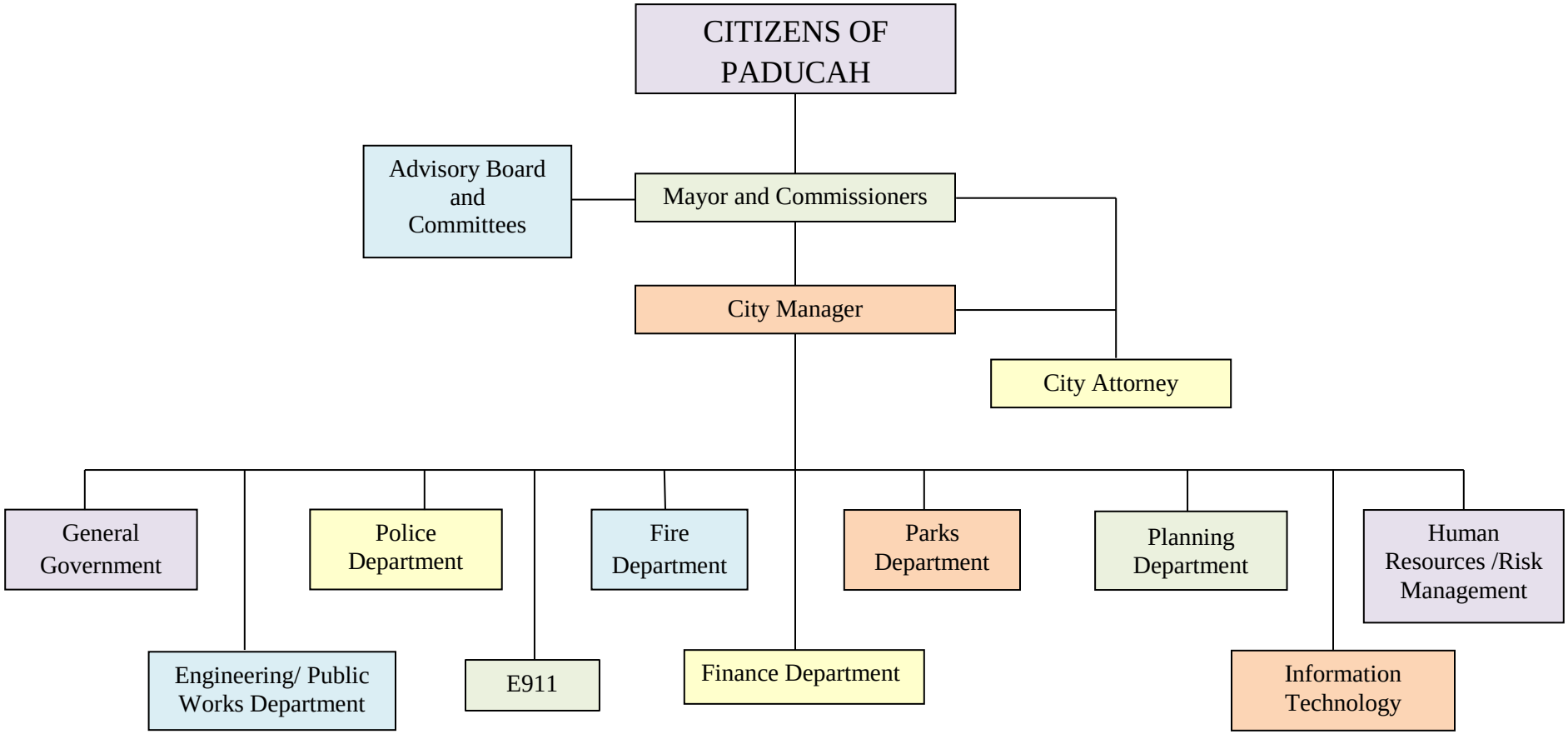
City Engineer and Public Works Director ..... **Rick Murphy**

Human Resources Director ..... **Martin Russell**

Public Information Officer ..... **Pam Spencer**

E911 Director ..... **Ed McManus**

CITY OF PADUCAH, KENTUCKY
ORGANIZATIONAL CHART



Budgeted Departmental Staffing Summary

All positions shown are full-time equivalent (FTE) and are for Fiscal Years.

	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Fund									
Gen. Government[1]	12.0	12.0	12.0	12.0	11.0	11.0	11.0	12.0	12.0
Finance[2]	14.0	14.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
PRDA[3]	-	-	1.0	1.0	1.0	1.0	1.0	-	-
Information Technology	6.0	6.0	6.0	6.0	5.0	5.0	5.0	5.0	5.0
Inspection[4]	10.0	11.0	11.0	-	-	-	-	-	-
Planning[5]	9.0	9.0	9.0	9.0	9.0	10.0	10.0	11.0	11.0
Police	90.0	90.0	90.0	88.0	87.0	87.0	87.0	87.0	87.0
Fire	64.0	64.0	64.5	74.0	76.0	76.0	76.0	76.0	77.0
Engineering/ Public Works[6]	65.0	48.5	47.1	46.1	45.1	45.1	45.1	44.8	44.3
Parks	7.0	24.0	24.0	24.0	24.0	25.0	25.0	25.0	27.0
Human Rights	1.0	1.0	-	-	-	-	-	-	-
Human Resources[3]	1.0	1.0	3.0	3.0	3.0	3.0	3.0	4.0	3.0
PRA[7]	3.0	5.0	4.0	3.0	3.0	-	-	-	-
Total General Fund	282.0	285.5	282.6	277.1	275.1	274.1	274.1	274.8	277.3
Solid Waste Fund									
Solid Waste[6]	27.0	26.0	25.4	25.4	25.4	25.4	25.4	25.7	26.2
Fleet Maint. Fund									
Fleet Maintenance	8.0	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5
E911 Fund									
E911[8]								22.0	22.0
TOTAL ALL FUNDS	**317.0**	**318.0**	**314.5**	**309.0**	**307.0**	**306.0**	**306.0**	**330.0**	**332.0**

[1]*The above amounts include elected officials (5) & new "Assistant to the City Manager" position for FY2017*
[2]*Finance/Human Resources split into two departments beginning FY2012*
[3]*PRDA department dissolved beginning in FY2017. PRDA Director position moved to Human Resources for half of FY2017 and then transition to the new Planner position in the Planning Department.*
[4]*Inspection Department combined into Fire Department beginning FY2013*
5Addition of Planner position for FY2017
[6]*Cemetery/Grounds moved from EPW into Parks beginning FY2011. Beginning FY2017 EPW "Assistant EPW Director" position added to be split between EPW and Solid Waste and EPW "Operations Manager" position deleted.*
[7]*PRA department dissolved. New positions created in FY2015 under the Parks and Planning Departments*
[8]*E911 became a Governmental Fund in FY2017.*

Financial Accounting Structure

The accounts of the City of Paducah are organized and operated by separating the City's distinct functions into funds. A fund is an accounting entity with a self-balancing set of accounts that records all financial transactions for government functions. Fund accounting separates funds according to their purpose and is used to meet certain accounting, legal, and contractual provisions. Funds are classified into the following categories: Governmental, Proprietary, and Fiduciary. Each classification may be further divided into separate fund types: General, Special Revenue, Enterprise, and Internal Service.

Classification	Fund Type
Governmental Funds	General Fund
	Special Revenue Funds
	Debt Service Fund
	Capital Project Funds
Proprietary Funds	Enterprise Funds
	Internal Service Funds
Fiduciary Funds	Pension Trust Funds

Governmental Funds

Governmental funds are used to account for all or most of the City's general activities. They are budgeted based on the modified accrual basis of accounting, which means revenues are recorded when available and measurable, and expenditures are recorded when the services or goods are received and the liabilities are incurred. Debt Service Funds and Capital Project Funds account for the activity by which they are named, debt service and capital projects, respectively. Special revenue funds account for money that must be used for a specific purpose. For example, all revenue and expenditures related to the City's Municipal Aid Program (MAP) are accounted for in the MAP Fund. Finally, the General Fund is used to account for receipts and payments that do not belong to another fund. This is often referred to as the "Operating Fund."

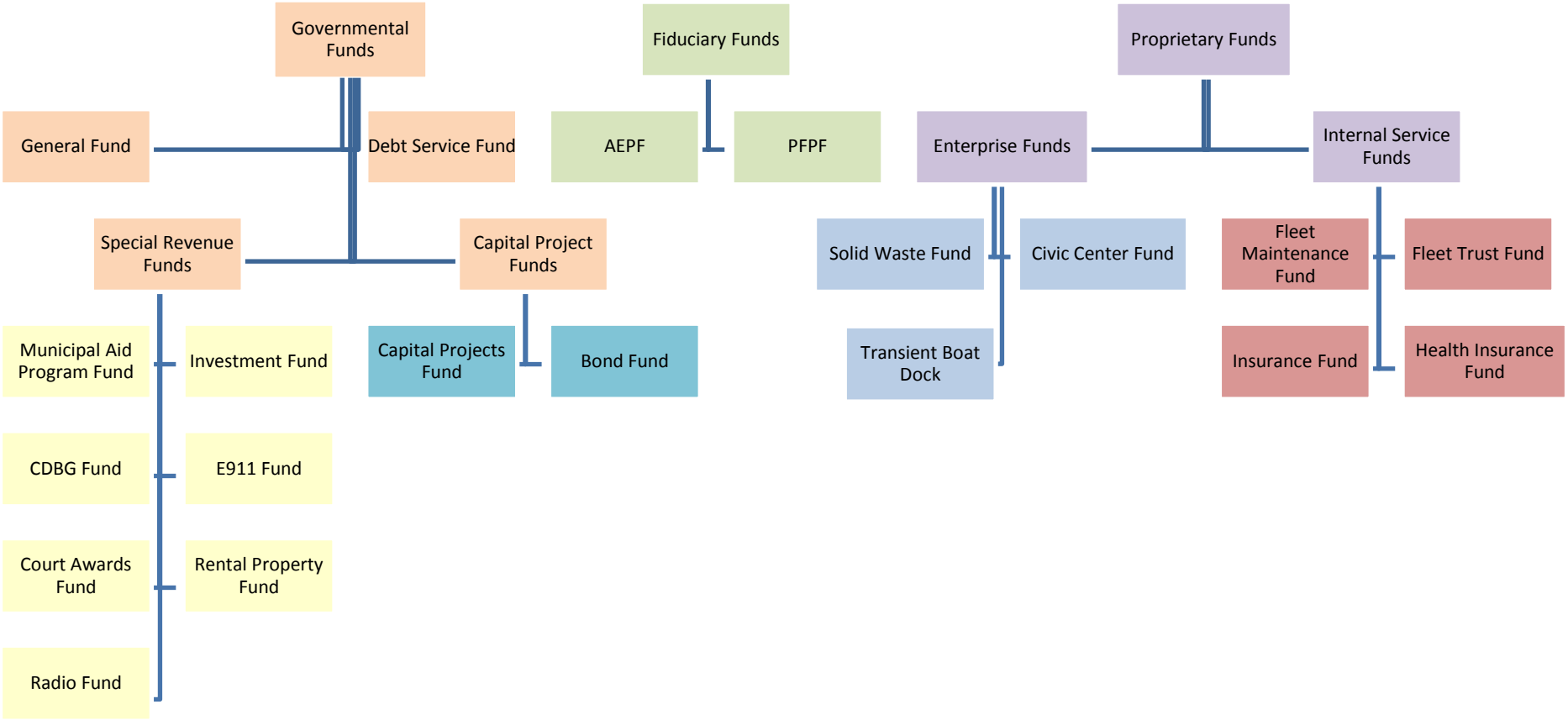
Proprietary Funds

Proprietary Funds account for operations that function similar to a private commercial operation, in which services are financed through user charges and expenditures include the full cost of operations. Accounting records for the City's proprietary funds are maintained on an accrual basis; that is, the effects of financial transactions, events, and circumstances are recognized in the period(s) in which they occur regardless of when the cash is received or paid. The City maintains two types of proprietary funds, Enterprise Funds account for operations that are financed and operated in a manner similar to private business. The "customers" of these operations are primarily external. Internal Service Funds account for operations that serve other funds or departments within the government on a cost-reimbursement basis. The "customers" of these operations are internal, or within the government itself.

Fiduciary Funds

Fiduciary Funds are used to account for assets held in trust by the City for the benefit of individuals or other entities. The City's fiduciary funds are made up of the City's two pension funds: the Appointive Employee Pension Fund (AEPF) and the Police and Fire Pension Fund (PFPF). These funds are accounted for on the accrual basis.

Financial Accounting Structure



GOVERNMENTAL FUNDS

GENERAL FUND

Governmental funds are used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund. All City Departments that do not operate with an earmarked source of revenue are budgeted in the General Fund. These departments include: General Government, Finance, Paducah Riverfront Development Authority, Information Technology, Planning, Police, Fire, Engineering/Public Works, Parks, Human Rights, and Human Resources. The General Fund is the largest fund within the City of Paducah; the majority of the budget can be found within the General Fund.

General Fund Statement of Revenue and Expenditures

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Revenues				
Taxes	$6,595,347	$6,595,801	$6,318,500	$6,526,000
Licenses & Permits	$23,140,610	$24,658,567	$24,169,000	$24,894,500
Grants	$866,023	$873,286	$1,039,395	$1,012,925
Fines	$103,002	$90,851	$105,000	$83,000
Property Rent & Sales	$414,410	$419,576	$418,620	$431,375
Charges for Service	$672,066	$692,053	$677,785	$674,510
Interest Income	$124,894	$97,000	$100,000	$95,000
Other Fees	$367,239	$190,471	$149,805	$136,000
Interfund Transfers	$549,468	$619,905	$507,000	$550,000
Total Revenues	$32,833,059	$34,237,510	$33,485,105	$34,403,310
Expenditures				
General Government	$1,370,065	$1,362,369	$1,595,755	$1,727,910
Finance	$967,600	$996,304	$1,047,075	$1,078,005
PRDA	$163,563	$133,371	-	-
Information Technology	$586,868	$590,509	$678,830	$680,980
Planning	$903,219	$912,087	$1,032,000	$1,073,995
Police	$9,035,566	$9,015,253	$9,619,795	$9,802,575
Fire	$7,895,229	$7,928,268	$8,303,655	$8,558,815
Engineering/Public Works	$5,017,710	$4,768,109	$5,303,190	$5,415,955
Parks Services	$2,842,468	$2,929,399	$3,194,675	$3,370,205
Cable Authority	$82,247	$93,911	$107,710	$100,670
Human Rights	$39,927	$34,076	$41,035	$41,680
Human Resources	$229,111	$219,923	$375,740	$334,460
Special Projects	$165,632	$347,830	-	-
Interfund Transfers	$3,667,220	$4,373,641	$2,185,645	$2,218,060
Total Expenditures	$32,966,425	$33,705,050	$33,485,105	$34,403,310

General Fund Statement of Revenues by Source

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Taxes				
Real Current Year	$3,985,158	$4,120,058	$4,190,000	$4,325,000
Personal Current Year	$659,364	$679,722	$650,000	$660,000
Vehicle Tax County	$800,603	$673,786	$675,000	$700,000
PJC Tax Collection	$317,359	$320,069	-	-
Local Bank Deposit Tax	$229,722	$242,344	$248,000	$243,000
PILT – Paducah Power	$257,851	$244,627	$250,000	$250,000
Annexation Rebates	($61,391)	($51,793)	($64,000)	($32,000)
Other Taxes	$406,681	$366,988	$369,500	$380,000
Licenses & Permits				
Payroll Tax	$14,428,761	$15,182,263	$15,300,000	$15,725,000
Insurance Tax	$3,786,514	$4,170,381	$3,940,000	$4,150,000
Business License	$4,397,888	$4,711,708	$4,450,000	$4,500,000
County PR – Rev Sharing	($363,598)	($307,983)	($310,000)	($315,500)
KY Telecommunication Tax	$298,018	$275,083	$275,000	$275,000
Other Licenses & Permits	$593,027	$627,115	$514,000	$560,000
Grants				
Section 8	$246,424	$257,033	$274,395	$277,925
State Incentive – Police	$289,425	$292,858	$392,000	$369,000
State Incentive – Fire	$263,158	$259,172	$343,000	$336,000
Other Grants	$67,016	$64,223	$30,000	$30,000
Fines				
Warrant Service Fee	$38,184	$32,879	$37,000	$32,000
Nuisance Violations	$34,561	$38,741	$45,000	$35,000
Other Fines	$30,257	$19,231	$23,000	$16,000
Property Rent & Sales				
Forest Hills Lease	$370,542	$372,624	$372,620	$377,000
Other Property Rent & Sales	$43,868	$46,952	$46,000	$64,375
Charges for Service				
Tax Collection Fee – School	$178,552	$176,182	$185,000	$186,000
Overhead (Admin) Charges	$284,220	$297,020	$297,520	$290,200
Other Charges for Service	$209,294	$218,851	$195,265	$198,310
Interest Income	$124,894	$97,000	$100,000	$95,000
Other Fees	$367,239	$190,471	$149,805	$136,000
Interfund Transfers	$549,468	$619,905	$507,000	$550,000
Total Revenues	$32,833,059	$34,237,510	$33,485,105	$34,403,310

General Government

Department Mission

The mission of the General Government Department is to provide professional leadership in the administration and execution of policies and objectives formulated by the Paducah Board of Commissioners. The Department also is responsible for promoting confidence in city government through community engagement and customer service and through the development of solutions, programs, and measures to meet the emerging needs of the City, its residents, and business community.

Mayor & Commissioners:
Paducah operates under a City Manager form of government. Citizens elect four, non-partisan Commissioners and a Mayor to serve on the Board of Commissioners with the Board appointing the City Manager to carry out the Board's policies. The Mayor may vote on all matters brought before the Board and may introduce legislation and policy review. The Mayor presides as the Chair of the City Commission meetings and is the ceremonial head of City government representing the City in the community and with associated government agencies.

City Manager:
The City Manager, a professional appointed by the Paducah Board of Commissioners, serves as Chief Administrative Officer of the city and directs, oversees, and coordinates the day-to-day departmental operations. The City Manager assists the Board in formulating goals, objectives, policies, budgets, and programs in addition to translating policy and visionary ideas into tangible results.

The Public Information Officer, who reports to the City Manager, serves the community by providing accurate and timely communications through news releases and other engagement tools, by managing the content on the City's website and social media accounts, and by producing programming on the City's public access channel, Government 11.

City Clerk:
The City Clerk is the custodian of official City records pursuant to KRS 61.870 to KRS 61.882. The Clerk is responsible for preparation, maintenance, and safekeeping of official City records; preparation of ordinances, municipal orders, and motions for action by the Board of Commissioners; and preparation of motions for public printing. The Clerk prepares the City Commission agenda, attends all Commission meetings, and records the minutes. The Clerk serves as the Deputy Alcoholic Beverage Control Administrator.

Corporate Counsel:
Corporate Counsel provides legal services to the City Commission, City Manager, and staff through legal services obtained through local firms, as well as to the Planning Board through a retained Attorney. Corporate Counsel renders legal opinions, prepares ordinances, resolutions, municipal orders, contracts, and handles litigation involving the City.

Staffing Summary: General Government

	Grade	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Mayor & Commissioners					
Mayor		1.0	1.0	1.0	1.0
Commissioner		4.0	4.0	4.0	4.0
City Manager					
City Manager	AA	1.0	1.0	1.0	1.0
Assist. to City Manager	P	-	-	1.0	1.0
Public Information Officer	P	1.0	1.0	1.0	1.0
Executive Assistant II	I	1.0	1.0	1.0	1.0
Administrative Assist. III	C	1.0	1.0	1.0	1.0
City Clerk					
City Clerk	P	1.0	1.0	1.0	1.0
Legal					
Corporate Counsel		1.0	1.0	1.0	1.0
TOTAL		**11.0**	**11.0**	**12.0**	**12.0**

Department Narrative: General Government

FY2017 Highlights and Accomplishments:

- Coordinated process for solid waste facilities, and entered into a contract with Freedom Waste Service for the construction and operation of a solid waste transfer and recycling station;
- Coordinated process to complete schematic design options for the City Hall project;
- Engaged telecommunications legal expert and initiated negotiations for cable television franchise renewal;
- Conducted second National Citizen Survey;
- Negotiated agreement with LinGate Hospitality to develop Holiday Inn Paducah Riverfront adjacent to convention centers;
- Provided guidance to the 432 Broadway acquisition/demolition project;
- Launched mobile-responsive City of Paducah website with updated theme;
- Created Ask Paducah, which are monthly informational documents, and enhanced graphics for social media and Channel 11 Bulletin Board;
- Developed and successfully presented a plan for financing the Pavilion pad construction through use of the Transient Room Tax;
- Participated in effort to secure a second AQS Quilt Show with announcement that second show would be in September 2017;
- Created awareness of storm water system limitations and the need for an updated storm water master plan;
- Add Assistant to the City Manager position;
- Refined capital improvements planning process and identified storm water planning and floodwall rehabilitation as top priority projects.

Department Narrative: General Government (Continued)

The General Government Department identified and defined the following goal areas for FY18.

1. Administration: Provide professional leadership in the execution of policies and objectives formulated by the Board of Commissioners

2. Infrastructure: Enhance the community by making significant city infrastructure investments that support the Board of Commissioners' priorities.

3. Organizational Leadership: Support initiatives that empower departments to reach annual and long-term goals.

The matrix below illustrates how the General Government's FY18 department goals and objectives support the five city goals from the Strategic Plan.

Department Goals & Objectives		City Goals				
Goal Area	**Objectives**	**Quality Services**	**Strong Economy**	**Vital Neighborhoods**	**Restored Downtown**	**Livability**
Administration	Complete negotiations for cable television franchise renewal or extension.	✓				
	Complete successful negotiation with AFSCME	✓				
	Complete the recodification of the Paducah Code of Ordinances	✓	✓	✓	✓	✓
Infrastructure	Work with professional consultant toward completion of Comprehensive Storm Water Master Plan and study the implementation of storm water utility/user fee	✓	✓	✓	✓	✓
	Implement first phase of City Hall project aimed at building preservation, improving safety and energy efficiency	✓			✓	
	Initiate first phase of equipment replacement for E911 Center aimed at sustaining effective operations and maintaining public safety services	✓	✓	✓	✓	✓
	Continue to the restoration of the floodwall's pump stations	✓	✓	✓	✓	✓
	Determine feasibility of creating Tax Increment Financing District for the Riverfront/Downtown		✓	✓	✓	✓
Organizational Leadership	Assist in the development of Human Resources Leadership Training for supervisors and managers	✓				
	Continue to use National Citizen Survey results for strategic planning and benchmarking	✓	✓	✓	✓	✓
	Improve citizen engagement and understanding of local government services through participation in Citizens' Academy	✓				
	Enhance customer services by implementing Phase II of City's Enterprise Resource Planning Software Project (general billing, business licenses, citizen self-service)	✓				
	Assist in preparing the Neighborhood Revitalization plan for next neighborhood	✓	✓	✓	✓	

Department Budget Summary: General Government

Department Summary:

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Personal Services	$694,800	$694,930	$819,185	$826,210
Contractual Services	$372,096	$351,471	$446,845	$506,005
Commodities	$85,197	$98,224	$102,065	$97,995
Contributions	$215,000	$217,744	$218,000	$292,700
Capital Outlay	$2,972	-	$9,660	$5,000
Total Dept. Budget	$1,370,065	$1,362,369	$1,595,755	$1,727,910

Division Summary:

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Mayor & Commiss.				
Personal Services	$161,281	$161,946	$188,220	$176,600
Contractual Services	$2,080	$2,184	$2,205	$2,295
Commodities	$16,640	$13,759	$24,350	$16,070
Capital Outlay	$762	-	-	-
City Manager				
Personal Services	$405,324	$410,288	$504,745	$520,605
Contractual Services	$7,504	$8,267	$8,730	$8,770
Commodities	$19,378	$36,358	$27,575	$39,670
Capital Outlay	-	-	$9,660	-
City Clerk				
Personal Services	$101,915	$96,562	$99,795	$102,175
Contractual Services	$7,119	$5,574	$21,275	$19,815
Commodities	$23,818	$25,395	$26,730	$19,255
Capital Outlay	$2,210	-	-	$5,000
Corporate Counsel				
Personal Services	$26,280	$26,134	$26,425	$26,830
Contractual Services	$149,924	$192,047	$181,470	$196,525
Commodities	$2,111	$3,838	$4,500	$3,800
*Other**				
Contractual Services	$205,469	$143,399	$233,165	$278,600
Contributions	$215,000	$217,744	$218,000	$292,700
Commodities	$23,250	$18,874	$18,910	$19,200
Total Dept. Budget	$1,370,065	$1,362,369	$1,595,755	$1,727,910

*Other includes Non-Departmental, Memberships & Contingency and Civic Beautification divisions of General Government.

Finance

Department Mission

Our Mission is to serve the public to the best of our ability, to make sound fiscal decisions, to maintain accurate and timely accounting records, to provide information and support, and to accomplish our goals with a sense of pride and a spirit of cooperation. The Finance Department consists of three divisions: Administration, Accounting & Budget, and Revenue Collection.

Administration:
Administration oversees the general operation, which includes, but is not limited to budget preparation, accounting/payroll, debt management, budget monitoring, revenue collection operations, business license/payroll taxes, cash/investments management, and technical assistance to other City departments, governmental agencies, and outside agencies.

Accounting & Budget:
The Accounting and Budget Division is responsible for preparing financial reports, including monthly financial statements, Investment Fund scorecards, the annual budget, and the Comprehensive Annual Financial Report (CAFR). This division also processes bi-weekly payroll for approximately 320 full-time employees and prepares all manner of payroll-related reports. They also receive and process all purchase requisitions entered by departments, issuing over 6,000 vendor payments a year.

Revenue:
The Revenue Division is responsible for the billing, collection, and record maintenance of property tax bills, business licenses, payroll taxes, and municipal insurance premium taxes. The Revenue Division works closely with other departments for business licensing compliance.

This Division also is responsible for collecting and/or processing all miscellaneous revenue received by the City from all sources. It also coordinates collection efforts with a collection agency and/or legal staff to collect delinquent accounts.

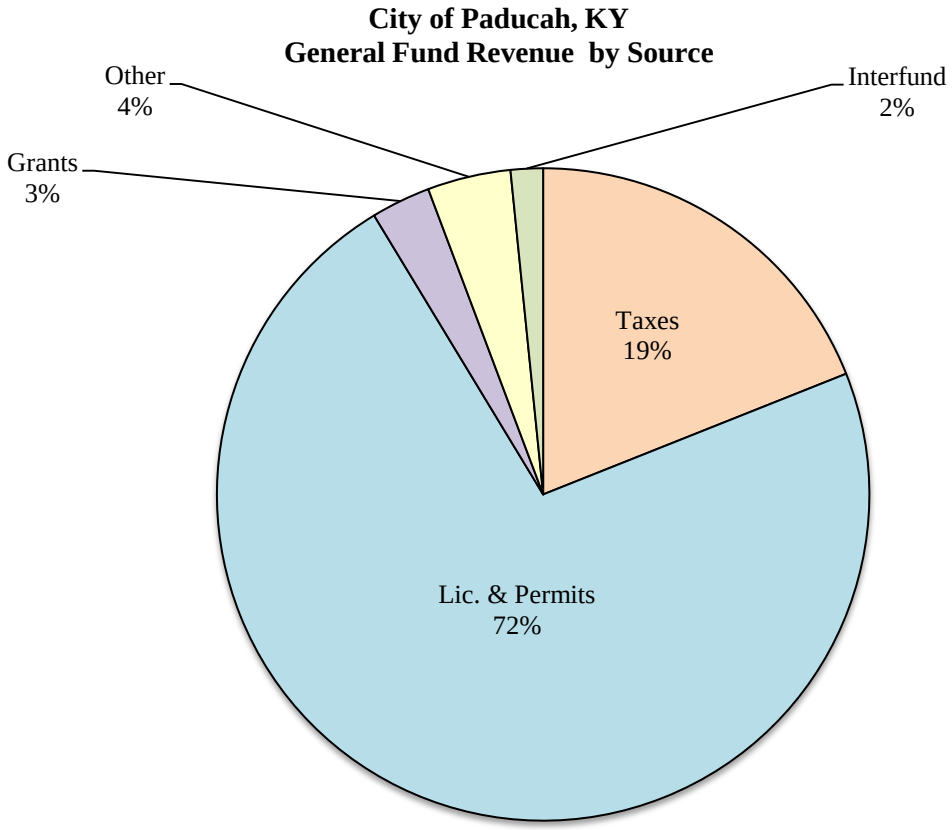
Staffing Summary: Finance

	Grade	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Administration					
Finance Director	Z	1.0	1.0	1.0	1.0
Executive Assistant I	F	1.0	1.0	1.0	1.0
Accounting & Budget					
Controller	T	1.0	1.0	1.0	1.0
Accountant	J	2.0	2.0	3.0	3.0
Accounts Payable Clerk	C	1.0	1.0	-	-
Revenue					
Revenue Manager	S	1.0	1.0	1.0	1.0
Revenue Auditor	J	1.0	1.0	1.0	1.0
Revenue Technician	C	1.0	1.0	1.0	1.0
Account Clerk	B	2.0	2.0	2.0	2.0
TOTAL		**11.0**	**11.0**	**11.0**	**11.0**

Department Narrative: Finance

FY2017 Highlights and Accomplishments:

- Updated the General fund's 5-year revenue/expenditure trend projections;
- Updated the City's 5-year Capital Improvement Plan;
- Received the 25th consecutive GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY2016 CAFR;
- Coordinated foreclosure actions for numerous delinquent property tax accounts;
- Utilized social media in an effort to detect business licensing non-compliance;
- Continued the process of re-designing the City of Paducah Budget to make it more user-friendly.



Department Narrative: Finance (Continued)

The Finance Department identified and defined the following goal areas for FY18.

1. Administration: Update and refine tools that are utilized in the professional management of financial resources

2. Innovation: Implement new technology that enhances organizational wide business processes and customer services

3. Transparency: Produce financial information that is accessible and easily understood

The matrix below illustrates how the Finance Department's FY18 department goals and objectives support the five city goals from the Strategic Plan.

Department Goals & Objectives		City Goals				
Goal Area	Objectives	Quality Services	Strong Economy	Vital Neighborhoods	Restored Downtown	Livability
Administration	Continue to monitor opportunities to refinance debt issues when possible	✓				
	Continue to update the City's 5-year Capital Improvement Plan	✓	✓	✓	✓	✓
	Refine the General Fund's 5-year projection tool for revenues and expenditures	✓	✓	✓	✓	✓
	Continue efforts to collect delinquent accounts, including but not limited to, property taxes, business license and payroll taxes	✓	✓	✓	✓	✓
Innovation	Fully implement Munis ERP software replacement Phase 1 - Accounting, Budget, Purchasing	✓				
	Fully implement Munis ERP software replacement Phase 2 - Business Licenses, Accounts Receivable and Citizen Self Service	✓	✓	✓	✓	✓
	Continue to work closely with our property tax billing vendor to fine-tune and expand the billing system	✓	✓	✓	✓	✓
Transparency	Continue developing methods, processes, procedures, and partnerships in an effort to attain 100% business license and payroll tax compliance	✓				
	Produce CAFR worthy of receiving the GFOA Certificate of Achievement	✓				
	Continue to streamline the look and evaluate the functionality of the City of Paducah Budget document	✓				

Department Budget Summary: Finance

Department Summary:

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Personal Services	$783,177	$804,464	$838,015	$871,240
Contractual Services	$130,542	$131,504	$138,195	$141,980
Commodities	$48,263	$58,720	$70,865	$64,785
Capital Outlay	$5,618	$1616	-	-
Total Dept. Budget	$967,600	$996,304	$1,047,075	$1,078,005

Division Summary:

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Administration				
Personal Services	$246,211	$249,114	$254,135	$261,060
Contractual Services	$1,801	$1,914	$3,675	$3,535
Commodities	$5,945	$8,306	$12,070	$9,365
Capital Outlay	-	-	-	-
Accounting & Budget				
Personal Services	$250,501	$266,095	$278,740	$296,325
Contractual Services	$56,280	$57,937	$59,395	$65,100
Commodities	$13,425	$16,080	$22,745	$18,235
Capital Outlay	$1,290	$1,616	-	-
Revenue				
Personal Services	$286,465	$289,255	$305,140	$313,855
Contractual Services	$72,461	$71,653	$75,125	$73,345
Commodities	$28,893	$34,334	$36,050	$37,185
Capital Outlay	$4,328	-	-	-
Total Dept. Budget	$967,600	$996,304	$1,047,075	$1,078,005

Paducah Riverfront Development Authority (PRDA)

Department Mission

The Paducah Riverfront Development Authority (PRDA) formulates policies and develops investment opportunities along the riverfront and downtown areas of Paducah. PRDA advises the Paducah Board of Commissioners in the development of civic projects and development plans that are intended to generate, revitalize, improve, and generally enhance, Downtown, Lowertown, and the Riverfront areas. The goals of PRDA are to accept assignments from the City Manager on development initiatives and develop strategies for implementation. There is a high-functioning six-member Advisory Board that meets monthly to guide policy recommendation.

Staffing Summary: PRDA

	Grade	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
PRDA Director	T	1.0	1.0	-	-
TOTAL		**1.0**	**1.0**	**-**	**-**

Department Narrative: PRDA

FY2017 Highlights and Accomplishments:

- Executed Contract with Commonwealth Economics Partners LLC to provide economic consulting for the creation of a Tax Increment Financing District;
- Demolished structure located at 501 N. 3rd Street for re-development.

Objectives for FY2018:

- The PRDA department has been dissolved during FY2017.

Budget Summary: PRDA

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Personal Services	$126,548	$129,474	-	-
Contractual Services	$35,011	$2,454	-	-
Commodities	$2,004	$1,443	-	-
Capital Outlay	-	-	-	-
Total Dept. Budget	$163,563	$133,371	-	-

Information Technology

Department Mission

The mission of the City of Paducah Information Technology (IT) Department is to provide quality, cost-effective IT services while advancing the use of technology in city government to increase excellence in operational efficiency and responsiveness to the needs of residents and stakeholders. The Information Technology Department mission is accomplished by providing professional and technical services in

- Network and telecommunication infrastructure;
- Application software deployment, training and support;
- Geospatial data, information, analysis and solutions.

The Information Technology department consists of two divisions, IT Network Administration and Geographic Information Systems (GIS)

IT Network Administration:
Information Technology administers and maintains the City network operations center providing voice and data communications and network resources to all City departments, E911, and the Joint Sewer Agency. Paducah's voice and data network reaches over 20 locations throughout the City interconnected via Paducah Power's high speed fiber optic network. The IT department administers and maintains a wireless mobile network for Paducah Police and Fire Departments as well as hardware, software, and network infrastructure for E911 operations.

Geographic Information Systems
The GIS division is responsible for the administration and maintenance of the City's geographic information systems and plays the lead role in the continued operation of the McCracken and Paducah GIS Consortium (MAP˜GIS). This division overseas all GIS software and hardware upgrades, new data acquisition, web publishing, mobile app development along with maintenance and updates to existing geospatial data. Support and training is provided for all City departments using GIS. This division provides contractual GIS services to McCracken County, E911, and the Joint Sewer Agency. Technical assistance is also shared with Paducah Power and Paducah Water.

Staffing Summary: Information Technology

	Grade	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Information Technology					
Director Information Tech	U	1.0	1.0	1.0	1.0
Network Administrator	P	1.0	1.0	1.0	1.0
Help Desk Technician	H	1.0	1.0	1.0	1.0
GIS Manager	P	1.0	1.0	1.0	1.0
GIS Specialist	P	1.0	1.0	1.0	1.0
TOTAL		**5.0**	**5.0**	**5.0**	**5.0**

Department Narrative: Information Technology

FY2017 Highlights and Accomplishments:

- Began implementation process of ERP software replacing the City's current SunGard computer software. Implementation will be phased over 3 years and will include a comprehensive process review;
- Promoted Stephen Chino to GIS Manager position;
- Hired Jessica Raes as GIS Specialist;
- Provided IT support and services for new Police Dept. Annex building and the new City Hall Computer Training Room;
- Upgraded the GIS network infrastructure to allow for improved speed and availability to current and future web and mobile mapping applications for staff and public use;
- Provided McCracken County with GIS services related to future land use planning, zoning, voter districts, addressing, and parcel records maintenance;
- Continued conversion of the MAP-GIS online web maps from Flex to Java. This allows the maps to be viewed on any internet connected computer, tablet, or smartphone device;
- Provided 3D modeling, site design, and topographic mapping for various projects including the downtown area, City Hall, parks services recreational fields, and the new riverfront park and boat dock.

The IT Department identified and defined the following goal areas for FY18.

1. Organizational Support & Advancement: Enhance service delivery by supporting the use of technology in city government
2. Geographic Information System: Continue to educate internal and external customers on the opportunities to utilize GIS data and analysis

The matrix below illustrates how the IT FY18 department goals and objectives support the five city goals from the Strategic Plan.

Department Goals & Objectives		City Goals				
Goal Area	**Objectives**	**Quality Services**	**Strong Economy**	**Vital Neighborhoods**	**Restored Downtown**	**Livability**
Organizational Support & Advancement	Continue Tyler Munis business process review for upcoming phases as a prerequisite to the ERP implementation	✓	✓	✓	✓	✓
	Continue data migration and implementation of the Munis ERP software	✓	✓	✓	✓	✓
	Work with police to develop a long term strategy for maintaining the city's video surveillance systems	✓	✓	✓	✓	✓
	Assist E911 in future telecommunications upgrades and transition to Next Generation 911 systems	✓	✓	✓	✓	✓
	Assist Fire Prevention with upgrade and replacement of their mobile computing needs	✓	✓	✓	✓	✓
	Identify City phone switch replacement for the Barracuda Phone Switch as a result of Barracuda Networks decision to cease support and maintenance of their phone switch product line	✓				
Geographic Information Systems	Integrate GIS data and analysis into city business practices (ex. Code Enforcement, Permits, Land Management, Police and Fire services, Work Requests/Orders)	✓	✓	✓	✓	✓
	Disseminate GIS data to the public through the online mapping website as well as through requests for data and traditional mapping products.	✓	✓	✓	✓	✓

Department Budget Summary: Information Technology

Department Summary:

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Personal Services	$435,612	$425,335	$464,995	$472,745
Contractual Services	$85,378	$93,931	$121,020	$123,725
Commodities	$55,447	$40,804	$58,015	$54,810
Capital Outlay	$10,431	$30,439	$34,800	$29,700
Total Dept. Budget	$586,868	$590,509	$678,830	$680,980

Planning

Department Mission

The Department of Planning exists to support the land use, planning, and development process in the City of Paducah, to ensure the orderly use and reuse of land, to assist in maintaining and enhancing the economic and aesthetic viability and physical function of the City, and to enhance the quality of life in the City of Paducah. The department consists of highly skilled professionals who work to provide the highest quality of service possible in the areas of land use and development, long range planning, housing, and community and economic development. The Planning Department consists of three divisions: Administration, Planning, and Section 8 Housing.

Administration:
The Administration division provides overall program preparation, direction, and oversight; maintains department personnel, budget and other records and procedures; provides clerical support to all department divisions; and provides technical and administrative support to pertinent boards, committees, and commissions.

Planning:
The Planning division consists of three sub-divisions: Grants Administration, Downtown Development, and Planning. The Planning Division provides the community with comprehensive planning per KRS 100 and current planning/zoning administration. Responsibilities of this division include reviewing site plans for planning compliance; the administration of the zoning and subdivision ordinances; providing staff support for the Planning Commission, Zoning Board of Adjustment, and the Historical and Architectural Review Commission (HARC); planning comprehensive activities as they relate to land use; researching and developing special projects as directed including annexations and neighborhood revitalization; and providing staff support to the Paducah Riverfront Development Advisory Board. The Paducah Riverfront Development Advisory Board, a board of five citizens and an ex-officio member, has the responsibility of assisting with the development of a tax increment financing district, implementation of strategies outlined in the Renaissance Area Master Plan and review of development proposals for the City of Paducah owned properties along the Paducah Riverfront.

Grants Administration:
The Grants division researches grant opportunities and disseminates information to the City departments and agencies within the community. This division assists with project development, the application process, and administration of federal and state grant awards in addition to working with agencies on legislative pass-through grants. This division also provides staff support to the Urban Renewal and Community Development Agency (URCDA). Additional responsibilities include the administration of the City's neighborhood revitalization programs including the Fountain Avenue Neighborhood Revitalization Program. Staff monitors the construction activities and assists in the design of home plans in Fountain Avenue, Lower Town and Downtown.

Downtown Development:
The Downtown Development division has the responsibility of promoting and administering financial assistance programs such as the roof stabilization program, recruiting business, and serving as a liaison between associations, stakeholders and the Main Street Advisory Board. This division also assists businesses with historic tax credit assistance. The Main Street Board of Directors, a board of five citizens, has the responsibility of assisting with the Main Street accreditation process, coordinating with the Downtown Development Specialist in promoting the four-point Main Street approach, participating in planning and awareness campaigns and forming citizen and volunteer committees as necessary.

Section 8 Housing:
Section 8 is a federally funded, assisted housing program through the U.S. Department of Housing and Urban Development (HUD) that provides housing assistance to low-income, elderly and disabled families in Paducah/McCracken County, by subsidizing a portion of the family's monthly rent in privately-owned housing units. Section 8 administers Housing Choice Vouchers to an average 450 families per month and administers the Mortgage Assistance Program for homeowners who qualify. Section 8 also administers the Family Self-Sufficiency Program which promotes financial independence and home ownership. As part of the initial certification and recertification process, Section 8 performs Housing Quality Standard Inspections.

Staffing Summary: Planning

	Grade	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Administration					
Director of Planning	V	1.0	1.0	1.0	1.0
Executive Assistant I	F	1.0	1.0	1.0	1.0
Admin. Assistant II	C	1.0	1.0	1.0	1.0
Planning					
Planner I	L	1.0	1.0	2.0	1.0
Planner II	L	-	-	-	1.0
Grants Administrator	L	1.0	1.0	1.0	1.0
Community Dev. Planner	M	1.0	1.0	1.0	1.0
Downtown Dev. Specialist	M	1.0	1.0	1.0	1.0
Section 8					
Section 8 Program Admin.	P	1.0	1.0	1.0	1.0
Housing Specialist	H	2.0	2.0	2.0	2.0
TOTAL		**10.0**	**10.0**	**11.0**	**11.0**

Department Narrative: Planning

FY2017 Highlights and Accomplishments:

- Applied for 28 grants of which 16 were funded and 6 are pending;
- Received Certificate of Management Performance of Excellence and HUD SEMAP Certification form HUD. 405 Families are being assisted by the City of Paducah Section 8 Housing Choice Voucher Program;
- 29 new construction/rehabilitation permits were issued in Fountain Avenue totaling $2.3 million;
- 128 applications reviewed and forwarded to the BOA, Planning Commission or the HARC. Approved 25 site plans and prepared 22 zoning certification letters;
- FY2017 Main Street:
    - 7 new businesses opened in Downtown and Lowertown;
    - Established Tax Moratorium program;
    - 4 Façade Grant applications approved;
    - 8 Roof Stabilization applications approved;
    - 7 Rehabilitation projects;
    - 2 Historic Tax Credit projects completed;
    - 7 buildings have been sold;
    - Market House pocket park completed;
    - Nomination of City Hall to the National Register of Historic Places.

Department Narrative: Planning (Continued)

The matrix below illustrates how the Planning Department's FY18 objectives by division support the five city goals from the Strategic Plan.

*At the time of this proposed Budget Book, the Director for this department is being recruited.

Department Goals & Objectives		City Goals				
Division	**Objectives**	**Quality Services**	**Strong Economy**	**Vital Neighborhoods**	**Restored Downtown**	**Livability**
Planning & Grants Administration	Review and revise the Zoning Ordinance as necessary to adapt to new trends in the building environment	✓	✓	✓	✓	✓
	Continue to market remaining parcels in Fountain Avenue Neighborhood	✓	✓	✓		
	Prepare Neighborhood Revitalization plan for next neighborhood	✓	✓	✓		✓
	Adopt Food Truck ordinance	✓	✓			✓
	Amend Sign Regulations to be in compliance with the findings of Reed v. Town of Gilbert, AZ	✓		✓		
	Amend goals and objectives of the Comprehensive Plan	✓	✓	✓	✓	✓
	Apply for an anticipated 35 state and federal grants	✓		✓	✓	✓
Downtown Development	Implement a downtown/riverfront TIF district	✓	✓	✓	✓	✓
	Continue to promote and administer Downtown incentive programs including the Upper Story Residential program, Roof Stabilization program, Downtown New Business Grant program and the Micro Façade Grant	✓	✓	✓	✓	
	Support businesses and artists in the development of their promotional activities	✓	✓	✓	✓	✓
Section 8	Promote Section 8 homeownership opportunities for first time homeowners	✓	✓	✓		
	Maintain high performer status under Section Eight Management Assessment Program (SEMAP)	✓		✓		

Department Budget Summary: Planning

Department Summary:

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Personal Services	$754,523	$775,680	$874,350	$917,025
Contractual Services	$58,210	$55,399	$60,825	$60,920
Commodities	$86,055	$76,902	$93,525	$96,050
Capital Outlay	$4,431	$4,106	$3,300	-
Total Dept. Budget	$903,219	$912,087	$1,032,000	$1,073,995

Division Summary:

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Administration				
Personal Services	$248,590	$252,146	$266,645	$277,920
Contractual Services	$12,302	$9,024	$11,515	$10,635
Commodities	$11,310	$10,955	$14,245	$17,770
Capital Outlay	$1,936	$1,615	-	-
Planning				
Personal Services	$72,514	$73,497	$369,710	$397,915
Contractual Services	$9,668	$10,581	$28,870	$30,920
Commodities	$9,458	$10,667	$63,760	$60,910
Capital Outlay	$1,646	-	$1,900	-
*Grants Administration**				
Personal Services	$150,672	$148,250	-	-
Contractual Services	$986	$1,067	$1,100	-
Commodities	$2,705	$2,951	-	-
Capital Outlay	-	-	-	-
Section 8				
Personal Services	$213,448	$228,664	$237,995	$241,190
Contractual Services	$18,156	$18,469	$19,340	$19,365
Commodities	$13,969	$8,794	$15,520	$17,370
Capital Outlay	$849	$1,109	$1,400	-
*Downtown Development**				
Personal Services	$69,299	$73,123	-	-
Contractual Services	$17,098	$16,258	-	-
Commodities	$48,613	$43,535	-	-
Capital Outlay	-	$1,382	-	-
Total Dept. Budget	$903,219	$912,087	$1,032,000	$1,073,995

*Grants Administration and Downtown Development Divisions were moved into the Planning Division during FY2017

Police

Department Mission

The Paducah Police Department is committed to the prevention of crime, the protection of the lives, property, and rights of all citizens and the improvement of the quality of life for all members of our community. We will provide quality police services, ethically, fairly, and equally in partnership with the members of our community. The Police Department consists of 3 divisions: Administration, Operations, and Support Services.

Administration:
The Administration division oversees the day-to-day operations of the Police Department. It is comprised of the Chief of Police and his assistant; the Office of Professional Standards; Training; and Community Resources. This division is responsible for budget, personnel, accreditation, internal affairs, policy review, and all departmental training. It also includes the Community Resource Officer (CRO) position, designed to be a liaison between the department and the community's schools, groups, and organizations. The CRO also is responsible for the department's Citizens' Police Academy, Jr. CPA, Coffee with a Cop, and Neighborhood Watch programs.

Operations:
The Operations division often is referred to as the "backbone" of the police department. It is the most visible of the three divisions, with uniformed officers patrolling the streets in marked police cruisers. These officers annually answer tens of thousands of calls for service and perform preliminary investigations of all criminal activity. They conduct proactive patrols, investigate suspicious activity, enforce traffic laws, and investigate thousands of traffic crashes each year. Within this division are several specialized units: three K9 teams; Special Weapons and Tactics (SWAT) Team; Crisis Negotiation Team; Bomb Squad; Flex Unit; Collision Reconstruction Team; Bike Patrol; and DARE or GREAT instructor.

Support Services:
The Support Services Division is the investigative and record-keeping arm of the police department. It is made up of three units: General Investigations, Drug and Vice Enforcement (DAVE) and Records and Evidence. General Investigations Unit detectives conduct in-depth investigations of major crimes – from forgery and fraud to computer crimes to arson and murder. The detectives of the DAVE Unit focus on illegal drug activity, including both street drugs and prescription drugs, and "vice" activities, such as prostitution. The Records and Evidence Unit maintains all the department's records, including crime and vehicle collision reports, and logs and maintains the integrity of hundreds of pieces of evidence each month.

Staffing Summary: Police

	Grade	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Administration					
Police Chief	Z	1.0	1.0	1.0	1.0
Captain	Q	1.0	1.0	1.0	1.0
Sergeant	P	-	-	-	1.0
Police Officer	J	1.0	2.0	2.0	2.0
Executive Assistant II	I	1.0	1.0	1.0	1.0
Operations (Patrol)					
Assistant Chief	S	1.0	1.0	1.0	1.0
Captain	Q	3.0	3.0	3.0	4.0
Sergeant	P	6.0	6.0	6.0	6.0
Police Officer	J	50.0	51.0	51.0	48.0
Support Services (Investigations)					
Assistant Chief	S	1.0	1.0	1.0	1.0
Captain	Q	1.0	1.0	1.0	1.0
Sergeant	P	2.0	2.0	2.0	2.0
Police Officer	J	12.0	9.0	9.0	10.0
Record Division Manager	K	1.0	1.0	1.0	1.0
Records Clerk III	E	1.0	1.0	1.0	1.0
Records Clerk I	C	3.0	3.0	3.0	3.0
Crime Analyst	K	-	1.0	1.0	1.0
Evidence Technician II	F	1.0	1.0	1.0	1.0
Evidence Technician I	C	1.0	1.0	1.0	1.0
TOTAL		**87.0**	**87.0**	**87.0**	**87.0**

Department Narrative: Police

FY2017 Highlights and Accomplishments:

- The number of major crimes reported dropped 16 percent overall in 2016 from the previous year;
- Staffed visits from Presidential candidates Bernie Sanders and Hillary Clinton;
- Completed renovation of the Annex at 1410 Broadway and reunited the General Investigations and Drug and Vice Enforcement units under one roof;
- Officer Melissa Dillon was named Employee of the Year for 2016, primarily for her work in outreach programs like the PHA/PPD Fun Day and "Paws for a Cause," which benefitted animal shelters in five counties. In all, 25 employees were honored for the work in 2016;
- The department continued the use of buycrimes.com and buycollisions.com to provide citizens the convenience of downloading and printing crime reports or accident reports without having to come to the department;
- Through the work of the department's Crime Analyst, the Department implemented online reporting, which led to a 22% reduction in the larceny theft category (the largest crime category);
- The analyst also completed numerous ad hoc requests for analysis, and worked to develop the departments mapping and analysis IT infrastructure by utilizing existing software and agency partnerships;
- Continued the work of the Chief's Community Forum round-table discussion panel;
- Continued our in-house training with speaker Laura Grace;
- Our officers and staff made a smooth transition through retirements of two captains and a detective with 21 years of service and promotions/appointments to fill those positions;
- We expanded our community involvement through the Community Resource Officer by increasing awareness and responsiveness to requests from the community. One of the most visible successes was the "My Old Kentucky Home" project, in which we partnered with Paducah Parks Services and Better Than Ever Art Studio;
- Further expanded our forensic investigations on computers, cell phones, and other digital media with 409 exams.

The Police Department identified and defined the following goal areas for FY18.

1. Infrastructure/Technology: Invest in Infrastructure and technology improvements aimed at enhancing police services.

2. Programs: Addressing livability and safety issues through enforcement and focused outreach.

3. Special Events & Activities: Special events aimed at one-to-one contact with citizens, and a commitment to provide a safe, wholesome atmosphere for large city events.

4. Department & Personnel Development: Provide top-quality service to the citizens of and visitors to Paducah, while developing our employees' educational and leadership opportunities, thus to continue as one of the top law enforcement agencies in the state.

Department Narrative: Police (Continued)

The matrix below illustrates how the Police's FY18 department goals and objectives support the five city goals from the Strategic Plan.

Department Goals & Objectives		City Goals				
Goal Area	Objectives	Quality Services	Strong Economy	Vital Neighborhoods	Restored Downtown	Livability
Infrastructure / Technology	Continue to make improvements to existing police department headquarters.	✓	✓	✓	✓	✓
	Utilize technology to increase efficiency and effectiveness, to include properly planning for future technology needs.	✓	✓	✓	✓	✓
	Continue to utilize Crime Analyst-provided data and programs, directing resources to where they are most needed.	✓	✓	✓	✓	✓
Programs	Address traffic issues and conduct four targeted enforcement sweeps.	✓	✓			✓
	Strive for 5-10% reduction in Part I crimes and collisions through proactive policing efforts.	✓	✓	✓	✓	✓
	Partner with Emergency Management and Paducah Fire Department. Hold quarterly meetings to enhance critical incident preparedness to ensure all personnel are ready to respond to and manage active incidents.	✓	✓	✓	✓	✓
	Focus on "livability" issues, including noise and nuisance complaints, drug enforcement and others consistent with the "Broken Windows" theory of policing	✓	✓	✓	✓	✓
	Continue to offer DARE in 5th grade classrooms throughout the city, reaching an estimated 300 students per year	✓		✓		✓
	Encourage officers to reach out to our city's youth through programs at elementary schools and Oscar Cross Boys and Girls Club, and small group meetings with students at Paducah Tilghman High School	✓		✓		✓
Special Events & Activities	Continue to provide quality services to our citizens and our city's visitors at the annual festivals and activities	✓	✓	✓	✓	✓
	Provide outreach programs, such as the PPD/PHA Fun Day and "Paws for a Cause"	✓		✓		✓
	Again host small shift-sponsored activities like cook-outs and basketball games at local housing sites, increasing involvement with the community	✓		✓		✓
Department & Personnel Development	Strive for zero line of duty injuries	✓				
	Establish training protocols that focus on development of employees and support their career goals	✓				
	Promote a high level of customer service while effectively policing our community	✓	✓	✓	✓	✓
	Remain committed to diversity and a renewed focus on the areas of recruitment, retention and community outreach. Attract and retain more minority applicants	✓	✓	✓	✓	✓
	Continue to provide professional development for all staff, and encourage employee opportunities for self-advancement and learning	✓	✓	✓	✓	✓

Department Budget Summary: Police

Department Summary:

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Personal Services	$7,657,220	$7,693,767	$8,036,120	$8,129,985
Contractual Services	$294,103	$320,064	$400,615	$419,425
Commodities	$955,738	$974,568	$1,074,705	$1,174,765
Capital Outlay	$128,505	$26,854	$108,355	$78,400
Total Dept. Budget	$9,035,566	$9,015,253	$9,619,795	$9,802,575

Division Summary:

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Administration				
Personal Services	$448,946	$601,998	$567,460	$670,935
Contractual Services	$200,484	$227,228	$296,855	$310,580
Commodities	$204,737	$198,901	$231,790	$240,320
Capital Outlay	$58,978	$1,237	$53,595	$30,000
Operations (Patrol)				
Personal Services	$5,420,246	$5,401,841	$5,647,400	$5,513,855
Contractual Services	$58,803	$54,823	$55,135	$59,025
Commodities	$639,879	$647,583	$687,915	$765,820
Capital Outlay	$41,408	$17,757	$45,150	$40,400
Support Services (Investigations)				
Personal Services	$1,788,028	$1,689,928	$1,821,260	$1,945,195
Contractual Services	$34,816	$38,013	$48,625	$49,820
Commodities	$111,122	$128,084	$155,000	$168,625
Capital Outlay	$28,119	$7,860	$9,610	$8,000
Total Dept. Budget	$9,035,566	$9,015,253	$9,619,795	$9,802,575

Fire

Department Mission

The Fire Department's Mission is comprised of 3 goals: Educate to Prevent Harm, Protect, and Be Kind and Helpful.

Educate to Prevent Harm

Education and prevention are the focal points of the Paducah Fire Department. We develop and provide programs and services that promote safety, and actively educate the public in Fire Safety and Prevention.

Protect

We strive to have a safe environment for our personnel and the people within our community. We accomplish this through prompt delivery of emergency services and by providing a safe environment in which to visit, work, and live.

Be Kind and Helpful

We show that we care about our lives and the lives of others by conducting ourselves in a courteous and professional manner.

The Fire Department consists of 6 divisions, Administration, Suppression, Prevention, Training, Construction, and Code Enforcement.

Administration:

Administration is responsible for general management of all divisions of the Fire Department.

Suppression:

The Suppression Division operates 5 fire stations that cover more than 21 square miles in the City of Paducah. The stations possess 5 engine companies, 2 aerial companies, and 2 rescue units for the purpose of responding to fire emergencies and for rescue assistance.

Prevention:

The Prevention Division is responsible for city-wide fire protection, the code enforcement program, and public education. Fire prevention inspections are conducted annually on residential, assembly, education, business, mercantile, storage, factory and industrial, high hazard, and utility and miscellaneous type use groups. These inspections are conducted using the Kentucky Fire Prevention Code. The Fire Marshal's office also offers in-services, discussions, demonstrations on fire safety, and education that is free of charge to all legitimate civic organizations, businesses, schools, churches, and healthcare facilities.

Training:

Firefighters have more than 300 hours of continued education each year. The Training Officer coordinates education in the areas of EMS, firefighter skills, hazmat, pump operations, and others. These education requirements ensure that the level of competency of the members of the Fire Department is the highest achievable and maximizes the resources of personnel and equipment available to best protect and serve the citizens of the City.

Construction:

This division ensures that building and electrical work done within the city complies with codes, laws, and regulations mandated by the State of Kentucky. Not only are building plans reviewed for compliance with codes, but inspections are also made at predetermined stages of construction. Inspectors advise and confer with contractors and/or property owners before and during construction to help ensure construction and/or alteration compliance.

Code Enforcement:

This division enforces all applicable laws, rules, and regulations in order to provide a healthy, clean, and pleasant environment for the citizens of Paducah.

Staffing Summary: Fire

	Grade	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Administration					
Fire Chief	X	1.0	1.0	1.0	1.0
Dep. Fire Chief Fire Prevention	T	1.0	1.0	1.0	1.0
Deputy Fire Chief Operations	T	1.0	-	-	1.0
Executive Assistant I	F	2.0	2.0	2.0	1.0
Suppression					
Dep. Fire Chief Operations	T	-	1.0	1.0	-
Fire Assistant Chief	P	3.0	3.0	3.0	3.0
Captain	I	15.0	15.0	15.0	15.0
Lieutenant	H	15.0	15.0	15.0	15.0
Firefighter	E	26.0	26.0	26.0	28.0
*Prevention**					
Dep. Fire Marshall I	J	2.0	2.0	2.0	1.0
Dep. Fire Marshall II	L	-	-	-	1.0
Chief Building Inspector	N	-	-	1.0	1.0
Dep. Building Inspector I	L	-	-	1.0	1.0
Chief Electrical Inspector	M	-	-	1.0	1.0
Dep. Electrical Inspector II	L	-	-	1.0	1.0
Permit Technician	E	-	-	1.0	1.0
Code Enforcement Officer	G	-	-	3.0	3.0
Code Enforcement Assist.	C	-	-	1.0	-
Executive Assistant I	F	-	-	-	1.0
Training					
Battalion Chief/Training Officer	N	1.0	1.0	1.0	1.0
*Construction**					
Chief Building Inspector	N	1.0	1.0	-	-
Dep. Building Inspector I	L	1.0	1.0	-	-
Chief Electrical Inspector	M	1.0	1.0	-	
Dep. Electrical Inspector II	L	1.0	1.0	-	-
Permit Technician	E	1.0	1.0	-	-
*Code Enforcement**					
Code Enforcement Officer	G	3.0	3.0	-	-
Code Enforcement Assist.	C	1.0	1.0	-	-
TOTAL		**76.0**	**76.0**	**76.0**	**77.0**

**Construction and Code Enforcement divisions were moved into the Prevention division during FY2016.*

Department Narrative: Fire

FY2017 Highlights and Accomplishments:

- Continued the regional education class for building and electrical;
- CY2016 – Responded to 3297 incidents;
- Initiated 41 foreclosures;
- Demolished 70 structures;
- CY2016 – 1271 permits issued for $67.5 million valuation;
- CY2016 – 2263 inspections for building and electrical;
- CY2016 – 1290 inspections for fire marshals;
- CY2016 – 3279 inspections for code enforcement;
- CY2016- 60 consultations;
- Initiated capital replacement of response equipment;
- Trained 5 new recruits;
- CY2016 – Trained 13899 man hours;
- Worked with outside agencies and industries to strengthen special response teams.

Department Narrative: Fire (Continued)

The matrix below illustrates how the Fire Department's FY18 department goals and objectives support the five city goals from the Strategic Plan.
The Fire Department's goals of Educate to Prevent Harm, Protect, and Be Kind and Helpful are defined in the mission statement at the beginning of this section.

Department Goals & Objectives		City Goals				
Goal Area	**Objectives**	**Quality Services**	**Strong Economy**	**Vital Neighborhoods**	**Restored Downtown**	**Livability**
Educate to Prevent Harm	Provide regional class for contractors and fire departments for consistent code interpretations and standardized training	✓	✓	✓		
	Conduct Fire Prevention Education activities at all elementary schools	✓		✓		
	Provide juvenile firesetter program for court ordered or at risk youth that are identified as a deterrence to playing with fire.	✓				
	Conduct emergency preplans and courtesy surveys to educate commercial occupants about the hazards of fire and reduce opportunity for hazardous events to occur	✓	✓	✓	✓	
Protect	Demolish and foreclose on unsafe and dilapidated structures and property to make neighborhoods safer and more attractive for growth	✓	✓	✓	✓	✓
	Maintain inspection certifications and inspection schedules to provide professional and efficient services to aid owners and contractors	✓	✓	✓		
	Complete annual recertifications and updates for training	✓	✓	✓	✓	✓
	Continue to maintain high training standards to serve the citizens of Paducah	✓	✓	✓	✓	✓
	Secure property for training field site	✓				
	Renovate Station 4 garage for accommodation of newer apparatus	✓				
	Provide professional and efficient fire/rescue services for the citizen of Paducah	✓	✓	✓	✓	✓
	Continue to be active in local, regional, and state response teams	✓				
Be Kind and Helpful	Strive to maintain 2-week plan review time	✓	✓	✓	✓	
	Provide consultation for projects before initiation to help navigate the code process	✓	✓	✓	✓	✓
	Participate in special programs like MDA Fill the Boot, Breast Cancer Awareness, Coats for Kids, United Way Firefighter Chili	✓	✓	✓	✓	✓
	Provide car seat installation program to all residents for the delivery of new infants and for toddlers.	✓				

Department Budget Summary: Fire

Department Summary:

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Personal Services	$6,718,006	$6,783,838	$6,953,375	$7,215,600
Contractual Services	$354,545	$284,977	$417,060	$400,855
Commodities	$656,651	$628,837	$738,515	$773,925
Capital Outlay	$166,027	$230,616	$194,705	$168,435
Total Dept. Budget	$7,895,229	$7,928,268	$8,303,655	$8,558,815

Division Summary:

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Administration				
Personal Services	$431,679	$466,930	$480,520	$541,665
Contractual Services	$31,425	$26,012	$126,570	$83,185
Commodities	$43,784	$38,854	$44,130	$53,660
Capital Outlay	$22,076	$5,421	$16,200	-
Suppression				
Personal Services	$5,542,555	$5,472,745	$5,595,180	$5,774,040
Contractual Services	$84,296	$82,133	$81,230	$102,240
Commodities	$521,280	$495,889	$571,800	$595,360
Capital Outlay	$143,951	$225,195	$178,505	$168,435
*Prevention**				
Personal Services	$151,226	$746,218	$778,480	$798,170
Contractual Services	$1,960	$174,714	$207,190	$213,285
Commodities	$14,278	$63,762	$78,035	$74,130
Capital Outlay	-	-	-	-
Training				
Personal Services	$97,672	$97,945	$99,195	$101,725
Contractual Services	$2,206	$2,118	$2,070	$2,145
Commodities	$37,679	$30,332	$44,550	$50,775
Capital Outlay	-	-	-	-
*Construction**				
Personal Services	$290,133	-	-	-
Contractual Services	$16,547	-	-	-
Commodities	$23,057	-	-	-
Capital Outlay	-	-	-	-
*Code Enforcement**				
Personal Services	$204,741	-	-	-
Contractual Services	$218,111	-	-	-
Commodities	$16,573	-	-	-
Capital Outlay	-	-	-	-
Total Dept. Budget	$7,895,229	$7,928,268	$8,303,655	$8,558,815

**Construction and Code Enforcement divisions were moved into the Prevention division during FY2016.*

Engineering/Public Works

Department Mission

Through an administrative decision to combine the Engineering Department and Public Works Department, the Engineering-Public Works (EPW) Department is dedicated to serving the citizens of Paducah by providing professional engineering services that enhance the quality of life for the people who live in and visit the City of Paducah. Through the use of teamwork, interaction with the public, and coordination of well-organized divisions within the EPW Department itself, it is our mission to provide effective and efficient support services for other all of the citizens of Paducah and its sister City departments. The EPW Department is composed of several offices that include Engineering Services, Floodwall Operations, and Public Works division (consisting of Solid Waste, Street Maintenance, Facility Maintenance and Fleet Maintenance). EPW Department strives to use cost effective resources to deliver quality solid waste services, maintain streets, city facilities, and the City's entire vehicle & equipment fleet while working diligently to maintain the City's floodwall in order to protect the citizens, businesses, and assets within the City of Paducah.

Engineering Services:
Engineering Services provides engineering support services for various governmental departments and divisions, administers infrastructure related capital improvements, administers storm water, right-of-way, and other regulatory responsibilities and regulations required by State & Federal Government agencies. Engineering Services is responsible for commercial site review upon its development, and provides reliable professional assistance to the public. This ensures the construction and maintenance of public infrastructure is carried out in a cost-effective manner, in accordance with sound engineering principles, practices, and regulations to help protect the health, safety and welfare of the public and to improve the overall quality of life within the community. Engineering Services also provides clerical and support services for all divisions of EPW.

Floodwall Operations:
The Floodwall Operations executes all operation and maintenance function for the City's floodwall and related appurtenances in an efficient, effective manner, in order to ensure the highest level of preparedness for the protection of the community's health, safety, and welfare that may be threatened during flooding conditions occasioned from the Ohio & Tennessee Rivers.

Streets Maintenance Division & Lighting:
The Street Maintenance division is responsible for the maintenance and repair of approximately 446 lane miles of city roadways in addition to right-of-ways, sidewalks, alleys, curbs and gutters, and independent storm sewer facilities. Street Maintenance also maintains more than 3,000 traffic signs, 6,000 storm inlets, and other appurtenances. This division is responsible for the coordination work associated with all City street restoration and rehabilitation coupled with Municipal Aid Program (MAP). All street lighting within the City of Paducah is provided through various financial resources associated with this division, and is designed to maintain a strong infrastructure and provide for the safe passage of streets and sidewalks. The cost of street lights is driven by the number of lights, facility fees, the electrical consumption, the rate charged, and maintenance. Although lights are occasionally added to existing roadways, the majority of new lights come from new developments.

Facility Maintenance Division:
Facility Maintenance is responsible for the maintenance and care of 30 buildings (20 City employee occupied, 10 leased facilities) and provides support staff to Parks Department for 14 parks facilities, including pools, shelters, playground equipment, and skate park. Additionally, Facility Maintenance Division provides custodial services of City-owned facilities and downtown bathrooms. Facility Maintenance also maintains the City's downtown decorative lighting and 12 City owned and operated traffic signals. Facility Maintenance maintains the aesthetics of decorative lighting systems in the downtown parking lot, around Market House Square, Marine Way, Maiden Alley, Second Street, Market Street, City Hall parking lot, Dolly McNutt Park, Albert Jones Park, and Noble Park.

Staffing Summary: Engineering/Public Works

	Grade	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Engineering Services					
City Engineer & Pub. Wks Director	Z	0.8	0.8	0.8	0.8
Storm Water & Drain. Engineer	R	1.0	1.0	1.0	1.0
Engineering Project Manager	N	1.0	1.0	1.0	1.0
EPW Operations Manager*	O	0.8	0.8	-	-
Engineering Assistant III	M	-	-	-	-
Engineering Technician	J	1.0	1.0	1.0	1.0
Executive Assistant I	F	1.0	1.0	1.0	1.0
Administrative Assistant III	D	1.0	1.0	1.0	0.5
Floodwall					
EPW Floodwall Superintendent	N	1.0	1.0	1.0	1.0
Floodwall Operator	F	4.0	4.0	4.0	4.0
Streets (Maintenance & Lighting)					
Assistant EPW Director**	T	-	-	0.25	0.25
EPW Street Superintendent	N	1.0	1.0	1.0	1.0
EPW Street Supervisor	L	2.0	2.0	2.0	2.0
Equipment Operator	E	4.0	4.0	4.0	3.0
Concrete Finisher	E	3.0	3.0	3.0	2.0
Right-of-way Maintenance	C	11.0	11.0	11.0	13.0
Facility Maintenance					
Assistant EPW Director**	T	-	-	0.25	0.25
EPW Fleet/Maintenance Superint.	O	0.5	0.5	0.5	0.5
EPW Maintenance Supervisor	L	1.0	1.0	1.0	1.0
Laborer	C	6.0	6.0	6.0	5.0
Traffic Technician	E	2.0	2.0	2.0	1.0
Master Electrician	L	1.0	1.0	1.0	-
Journeyman Electrician	I	-	-	-	1.0
Maintenance Technician	E	2.0	2.0	2.0	4.0
TOTAL		**45.10**	**45.10**	**44.80**	**44.3**

*EPW Operations Manager position deleted beginning FY2017

**Assistant EPW Director position added FY2017 with 25% distribution in both Streets and Facility Maintenance and 50% distribution in the Solid Waste Fund

Department Narrative: Engineering/Public Works

FY2017 Highlights and Accomplishments:

- Olivet Church Road project was completed;
- Riverfront Redevelopment Phase 1B transient dock was completed;
- Riverfront Redevelopment Phase 1B landmass is ongoing in conjunction with other projects;
- Construction documents for pump station #2 complete;
- Restoration of pump station #9 underway;
- EPW Supervisors, Superintendents, & Management completed first-aid/AED training;
- Initiated a sign replacement plan pursuant to Federal Highway Administration (FHWA)-SA-07-020 mandate to reflect current Manual on Uniform Traffic Control Devises (MUTCD) to meet compliance dates;
- Replaced the entire plumbing system that was completely deteriorated at Fire Station #2;
- Police Dept. Annex – Managed renovation and provided the installation of all electrical re-wiring, installed new ceilings, and provided all new parking facilities for the entire Police Department compound;
- Remodeled portions of City Hall into computer lab;
- Rehabilitation of City streets, sidewalks, and trails - ongoing;
- Installed new infrastructure to sustain quality Parks Services activities.

Department Narrative: Engineering/Public Works (Continued)

The EPW Department identified and defined the following goal areas for FY18.

1. Floodwall Operations: Focus on reconstruction and restoration of the city floodwall to protect the integrity of the system

2. Engineering: Manage citywide capital projects by providing professional engineering services

3. Infrastructure Maintenance: Place an emphasis on preventive maintenance of city assets to maximize the useful life

The matrix below illustrates how EPW's FY18 department goals and objectives support the five city goals from the Strategic Plan.

Department Goals & Objectives		City Goals				
Goal Area	Objectives	Quality Services	Strong Economy	Vital Neighborhoods	Restored Downtown	Livability
Engineering (Administration)	Manage the professional consultant in the completion of Comprehensive Storm Water Master Plan and study the implementation of storm water utility/user fee	✓	✓	✓	✓	✓
	Implement first phase of City Hall project aimed at building preservation, improving safety and energy efficiency	✓			✓	
	Provide the stakeholders with professional and technical support regarding the downtown streetscape	✓	✓		✓	
	Continue training and certification resources for employees to ensure a safe work environment	✓				
	Assist stakeholders in their work with professional firms for commercial, residential and recreation development projects for our community					
	Complete the construction and initiate seasonal use of the transient boat dock and river front park	✓	✓	✓	✓	✓
Floodwall Operations	Removal of trees threatening the integrity of the earthen levy from the floodwall right-of-ways as observed and noted by United States Army Corp of Engineers (USACE) during their annual inspection.	✓	✓	✓	✓	✓
	Continue coordination with USACE in the design for the restoration and reconstruction of the multiyear floodwall project					
	Complete the restoration of Pump Station #9 in conjunction with USACE's total project restoration	✓	✓	✓	✓	
	Initiate the reconstruction and total restoration of Pump Station #2 in conjunction with USACE's total project restoration	✓	✓	✓	✓	
Infrastructure Maintenance	Continue to maintain public right-of-way and infrastructure for 446 lane miles of city streets	✓	✓	✓	✓	✓
	Continue to maintain the 20 City of Paducah employee occupied buildings and the 10 leased facilities	✓	✓			
	Ongoing Right-of-way sign replacement plan pursuant to Federal Highway Administration (FHWA)-SA-07-020 to reflect current Manual on Uniform Traffic Control Devices (MUTCD) compliance dates	✓				

Budget Summary: Engineering/Public Works

Department Summary:

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Personal Services	$2,632,626	$2,650,221	$3,105,435	$3,205,465
Contractual Services	$220,044	$197,512	$233,925	$217,725
Commodities	$1,950,178	$1,897,625	$1,956,165	$1,992,765
Capital Outlay	$214,862	$22,751	$7,665	-
Total Dept. Budget	$5,017,710	$4,768,109	$5,303,190	$5,415,955

Division Summary:

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Engineering Services				
Personal Services	$448,209	$460,755	$480,970	$495,810
Contractual Services	$12,607	$9,230	$21,865	$10,080
Commodities	$13,083	$15,149	$19,705	$21,015
Capital Outlay	-	$10,136	$3,365	-
Floodwall			0	
Personal Services	$421,148	$438,737	$484,875	$487,700
Contractual Services	$51,851	$33,970	$39,710	$40,265
Commodities	$162,105	$230,446	$169,465	$174,625
Capital Outlay	$599	$342	-0	-
Streets (Main. & Light.)			0	
Personal Services	$1,051,988	$1,033,774	$1,327,060	$1,385,035
Contractual Services	$120,381	$121,654	$137,175	$131,745
Commodities	$1,455,438	$1,329,625	$1,427,350	$1,460,410
Capital Outlay	$211,763	$8,900	$3,100	-
Facility Maintenance			0	
Personal Services	$711,281	$716,955	$812,530	$836,920
Contractual Services	$35,205	$32,658	$35,175	$35,635
Commodities	$319,552	$322,405	$339,645	$336,715
Capital Outlay	$2,500	$3,373	$1,200	-
Total Dept. Budget	$5,017,710	$4,768,109	$5,303,190	$5,415,955

Parks

Department Mission

Our mission is to provide an affordable and positive comprehensive system of recreation programs designed to enhance the quality of life for the residents of Paducah as well as surrounding communities. The Parks Department consists of five divisions: Administration, Grounds Maintenance, Pool, Recreation, and Special Events.

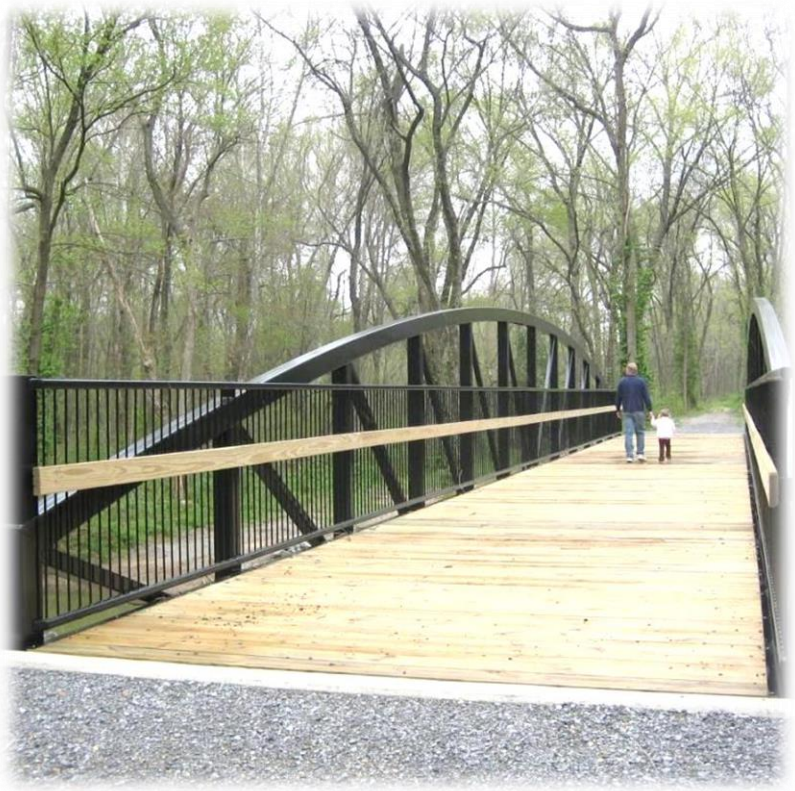
Administration:
Administration is responsible for all planning and new development of the Parks Department. Administrative staff handles special event permits, scheduling of facilities, sale of cemetery lots, assisting with budget preparation, and budget monitoring. Park security through the Park Ranger program falls under this division. The Administrative division oversees all other divisions within the Parks Department.

Parks Maintenance:
Parks Maintenance is responsible for maintaining park facilities and amenities. The Parks Maintenance staff also supports special events, activities, and festivals city-wide and maintains playing surfaces of sports facilities. The maintenance/operation of Oak Grove Cemetery falls under the Parks Maintenance Division.

Pool:
The Pool Division oversees the operation of the Noble Park Pool and spray pad. This division is responsible for providing open swimming and structured swim classes in a safe environment at economical prices. The pool division also oversees the operation of Coleman Spray Park.

Recreation:
Recreation is charged with providing quality recreation programs and leisure activities at a reasonable cost to the participant. This division is also responsible for overseeing the operation and programing of the Paducah Recreation Center.

Special Events:
Special Events is tasked with the operation of the Farmers' Market and the organization and operation of Thursday Sounds of Summer Concert Series and Saturday Live on the River event in addition to other large-scale community events. Additionally, Special Events will assume responsibility coordination for the Transient Dock and Downtown grounds upkeep in the Downtown event areas.



Staffing Summary

	Grade	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Administration					
Director of Parks Services	V	1.0	1.0	1.0	1.0
Recreation Superintendent	N	1.0	1.0	1.0	1.0
Recreation Specialist	E	2.0	2.0	2.0	2.0
Executive Assistant I	F	1.0	1.0	1.0	1.0
Administrative Assistant III	D	1.0	1.0	1.0	1.0
Administrative Assistant II	C	1.0	1.0	1.0	1.0
Parks Maintenance					
Park Maintenance Superintendent	N	1.0	1.0	1.0	1.0
Cemetery Sexton	F	1.0	1.0	1.0	1.0
Supervisor	L	1.0	1.0	1.0	1.0
Laborer	C	11.0	11.0	11.0	12.0
Right of Way Maintenance	C	3.0	3.0	3.0	3.0
Maintenance Technician	E	-	-	-	1.0
Special Events					
Special Events Coordinator	M	1.0	1.0	1.0	1.0
TOTAL		**25.0**	**25.0**	**25.0**	**27.0**

Department Narrative: Parks

FY2017 Highlights and Accomplishments:

- Kentucky Recreation and Park Society (KRPS) award for Outstanding Department in its Class for three of the last four years;
- Preparations for Phase II of Noble Park Bank Stabilization completed;
- Vendor participation at Farmers Market increased to over 50;
- Originated Celebration Saturdays at Farmers Market;
- Created a strong base for the Riverfront Concert Series by combining national up and coming artists and local artists to perform. Partnered with the Columbia Club and local breweries to provide refreshments at the concerts;

- Expand Farmers Market to include a Christmas/Holiday Market and BBQ Fall Fest;
- Phase I of the Health Park completed including the Rotary Community-build Playground, community gardens, 1/3 mile walking path, and adult fitness stations;
- Began operation of the City's Transient Dock at the expanded Riverfront Park including grounds maintenance, mooring reservations, fueling, and waste dumping;
- Added tennis shelter/restroom building at Noble Park;
- Increased adult league participation in soccer, futsal, kickball, softball, and indoor wiffleball.

Department Narrative: Parks (Continued)

The Parks Department identified and defined the following four goal areas for FY18:

- Infrastructure: Targeted infrastructure or equipment improvements having a 4-year minimum impact;
- Programs: Registration based programming directed towards the citizens of Paducah to provide economical quality recreational experiences;
- Activities & Special Events: Special Events designated to detail the City of Paducah's vibrancy and attract large numbers to downtown and parks;
- Administration: Easily channel citizens to top notch departmental services, programs, activities and park facilities.

The matrix below illustrates how the Parks' FY18 department goals and objectives support the five city goals from the Strategic Plan.

Department Goals & Objectives		City Goals				
Goal Area	**Objectives**	**Quality Services**	**Strong Economy**	**Vital Neighborhoods**	**Restored Downtown**	**Livability**
Infrastructure	Bank Stabilization – Eliminate a majority of erosion issue on the Noble Park Lake.	✓		✓		✓
	Small shelter re-roof – Reduce annual maintenance on designated shelter for 10 years.	✓		✓		✓
	Health Park – Create the best backyard in Paducah for three neighborhoods and a place for diverse age recreation.	✓		✓		✓
	Tennis Court Resurfacing - Install a new base surface that will last up to 20 years. Color coatings should be redone every 5 years.	✓		✓		✓
Programs	Spot on Soccer – For long term growth, create parent training to understand the game. A 5E growth rate is targeted.	✓				✓
	Rec Center – 10% attendance increase during daytime hours, add adult basketball leagues.	✓				✓
	Youth tennis – Using the captive audience of summer programs, install USTA training program for up to 100 participants.	✓				✓
	Youth baseball/softball – Add a minimum of one team per year and maintain consistency.	✓				✓
Special Events & Activities	Farmers Market – Expand by 10% annually until future mid-week locations are identified and prepared	✓	✓		✓	✓
	Riverfront Concerts – Maintain consistency and increase social media and a variety advertising in conjunction with departmental rebranding efforts to increase attendance numbers.	✓	✓		✓	✓
	July 4th – Plan and create multiple music venues for 2019	✓	✓		✓	✓
Administration	Rebranding – Work with Socially Present to expand Parks Services recognition in the community. Identify and track growth post campaign.	✓				✓
	Downtown maintenance – Creation of a new downtown maintenance landscape and operation plan to include the transient dock.	✓			✓	✓
	Health Park Maintenance – Focus on year-one growing of grass areas and use of community gardens.	✓				✓

Budget Summary: Parks

Department Summary:

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Personal Services	$1,794,627	$1,895,659	$2,011,740	$2,216,755
Contractual Services	$201,118	$179,414	$202,195	$184,575
Commodities	$833,133	$846,197	$954,805	$968,875
Capital Outlay	$13,590	$8,129	$25,935	-
Total Dept. Budget	$2,842,468	$2,929,399	$3,194,675	$3,370,205

Division Summary:

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Administration				
Personal Services	$553,464	$564,490	$580,540	$609,165
Contractual Services	$47,335	$46,214	$69,280	$58,755
Commodities	$190,886	$157,358	$187,450	$188,170
Capital Outlay	-	$266	$10,000	-
Parks Maintenance				
Personal Services	$969,780	$1,002,814	$1,102,365	$1,276,160
Contractual Services	$122,413	$92,355	$88,465	$91,785
Commodities	$301,323	$324,209	$365,755	$383,515
Capital Outlay	$7,431	$6,603	-	-
Pool				
Personal Services	$73,391	$45,816	-	-
Contractual Services	$8,983	$11,476	-	-
Commodities	$78,326	$66,335	-	-
Capital Outlay	$6,159	-	-	-
Recreation				
Personal Services	$120,824	$199,797	$239,075	$237,810
Contractual Services	$17,904	$20,985	$35,220	$27,040
Commodities	$168,048	$177,686	$272,550	$264,670
Capital Outlay	-	$665	$14,035	-
Special Events				
Personal Services	$77,168	$82,742	$89,760	$93,620
Contractual Services	$4,483	$8,384	$9,230	$6,995
Commodities	$94,550	$120,609	$129,050	$132,520
Capital Outlay	-	$595	$1,900	-
Total Dept. Budget	$2,842,468	$2,929,399	$3,194,675	$3,370,205

Paducah Human Rights Commission (PHRC)

Department Mission

The Paducah Human Rights Commission was formed May 26, 1964, the same year the U.S. Civil Rights was initially established, to safeguard all individuals within the City and McCracken County from discrimination in housing, employment, and public services, especially when it comes to race, color, ADA, age, religion, sex/sexual orientation, and national origin.

The Paducah Human Rights Commission:

- Advocates for human and civil rights;
- Investigates and mediates discrimination complaints, and when appropriate, provides referrals to other governmental agencies;
- Resolves community disputes and issues involving individual or systematic illegal discrimination;
- Collaborates with and advises the City of Paducah on human rights issues/concerns;
- Collaborates with public and private sectors to promote education on how to prevent and eliminate discrimination citywide.

Department Narrative: PHRC

FY2017 Highlights and Accomplishments:

- PHRC "Raising the Standard" television show continues to mature into the educational and community/regional outreach tool for which it was designed;
- Advanced partnership with the NAACP;
- Continued relationship with Paducah Area Chamber of Commerce, Community Coming Together, Race Unity Group, and Victory Through Grace Ministries;
- Expected new partnership with West Kentucky Community & Technical College multicultural/diversity efforts;
- New partnership with Community Clergy Fellowship;
- Student intern initiative continues;
- Continued co-sponsoring non-profits;
- Participated in events designed to improve quality of life and liberty;
- Continued the annual events: Fair Housing Luncheon and the May event which educates the community on human and civil rights with emphasis on violence and crime;
- Board training and annual Executive Director training.

Objectives for FY2018:

- Maintain/enhance current programs and initiatives, strive for local support in fulfilling goals, including schools, faith community, non-profit, and for-profit, and develop additional community leadership relationships that lead to the promotion of peace and understanding;
- Temporary Office Manager will be hired as part-time.

Budget Summary: Paducah Human Rights Commission (PHRC)

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Personal Services	-	-	$9,675	$27,480
Contractual Services	$26,929	$19,142	$17,365	$1,205
Commodities	$12,998	$14,934	$13,995	$12,995
Total Dept. Budget	$39,927	$34,076	$41,035	$41,680

Human Resources

Department Mission

The mission of the Human Resource Department is to provide effective human resource management by developing and implementing policies, programs, and services which contribute to the attainment of City and employee goals by:

- Properly balancing the needs of the employees and the needs of the City;
- Ensuring a diverse workforce in a safe and discrimination/harassment free environment by maintaining compliance with employment laws and government regulations; providing management and employee training; and developing policies and procedures;
- Providing training and development in areas of effective leadership; employment law and government regulation, and litigation avoidance;
- Hiring the most qualified employees by pre-planning staffing needs; ensuring an effective internal interview process; increasing City visibility in the employment marketplace; and identifying the best and most cost effective recruitment sources;
- Retaining our valued employees by assuring effective leadership qualities in our managers; providing competitive wages and benefits; conducting exit interviews and supplying relevant feedback to management; and enhancing two-way communication between employees and management.

Employees will be provided the same concern, respect, and caring attitude within the organization that they are expected to share externally with every City of Paducah customer. The Human Resource Department consists of two divisions: HR Administration and Risk Management.

HR Administration:
This division formulates polices and develops programs in the full range of employment strategies to ensure compliance and services of the highest quality. This division works with the Finance Department in designing and implementing programs funded by the Health Insurance Fund, which is a self-insured fund for the employee health insurance cafeteria plan.

Risk Management:
This division assists in reducing accidents, injuries, and workers' compensation insurance costs for the City of Paducah through enhanced loss control efforts and continuing to reinforce risk training and strategies for the City's 300+ full-time employees. Risk Management also negotiates and processes payments from the Insurance Fund for expenditures related to liability, workers' compensation, property insurance and deductibles.

Staffing Summary: Human Resources

	Grade	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
HR/Risk Director	V	1.0	1.0	1.0	1.0
PRDA Director[1]	T	0.0	0.0	1.0	-
HR Generalist	G	2.0	2.0	2.0	2.0
TOTAL		**3.0**	**3.0**	**4.0**	**3.0**

1PRDA department dissolved beginning in FY2017, PRDA Director moved to Human Resources for half of FY2017 and then transition to the new Planner position in the Planning Department

Department Narrative: Human Resources

FY2017 Highlights and Accomplishments:

- Enhanced wellness incentives:
  - Reintroduced Edumedics to employees with an additional incentive offer for first time participants. Edumedics is a program designed to improve the health of employees struggling with high blood pressure, diabetes and/or hyperlipidemia.
  - Adjusted the wellness program to reflect an added focus on biometric results and non-nicotine use. Creation of a new wellness incentive diagram, for employees to better understand wellness program. The wellness incentives also outline approved fitness activities that earn employees premium credits including several City of Paducah organized events such as the 9 to 5K program, free 5K run/walks, and the Biggest Loser.
  - New Health Hero, Health Risk Assessment website for wellness program
- Completed negotiation process with FOP and IAFF – new contracts will begin July 1, 2017.
- Amended policy:
  - Sick Leave
- Creation of new policy:
  - Merit Raises

The Human Resources Department identified and defined the following goal areas for FY18.

1. Human Resources Administration: Provide a progressive work environment for City employees by improving processes and policies

2. Organizational Development: Create and coordinate learning opportunities for City staff based on the analysis of the assessed needs of the organization

The matrix below illustrates how the HR FY18 department goals and objectives support the five city goals from the Strategic Plan.

Department Goals & Objectives		City Goals				
Division	**Objectives**	**Quality Services**	**Strong Economy**	**Vital Neighborhoods**	**Restored Downtown**	**Livability**
Human Resources Administration	Predictive Index: based on the creation of a profile for all positions in the recruitment, selection, and hiring process.	✓	✓	✓	✓	✓
	Performance Evaluations: Across every department in the development and sustainability of a quality workforce.	✓	✓	✓	✓	✓
	Implement new Plan Source software to enhance benefits enrollment process for employees	✓	✓	✓	✓	✓
	Update the Employee Handbook to reflect the latest policy and workplace compliance guidance	✓	✓	✓	✓	✓
Organizational Development	Leadership Training: Ongoing and consistent focus on training and the development of Managers, and Supervisors through best practices.	✓	✓	✓	✓	✓
	Safety Teams: Overall reduction of accidents by 10%, thru the development of safe work procedures, and practices.	✓	✓	✓	✓	✓

Budget Summary: Human Resources

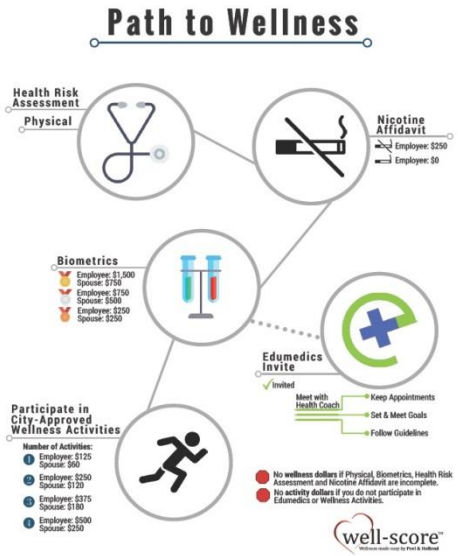
Department Summary:

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Personal Services	$138,881	$115,098	$271,755	$230,370
Contractual Services	$37,313	$40,059	$47,165	$44,165
Commodities	$52,917	$56,973	$54,935	$59,925
Capital Outlay	-	$7,793	$1,885	-
Total Dept. Budget	$229,111	$219,923	$375,740	$334,460

BIOMETRICS

	GOLD** (5 out of 7) Employee: $1,500 Spouse: $750	SILVER (5 out of 7) Employee: $750 Spouse: $500	BRONZE Employee: $250 Spouse: $250
BMI	<25	25-27.99	28 or greater
or Total Percent Body Fat	<17% men <24% women	<20% men <27% women	>20% men >27% women
or Waist Circumference	<34" men <29" women	<36" men <31" women	>36" men >31" women
Blood Pressure	≤120/80	≤130/85	>130/85
Blood Sugar	<100mg /dL	<105mg /dL	>105mg / dL
Total Cholesterol or Total Cholesterol/HDL Ratio	<180mg /dL 3.5:1	<200mg /dL 5:1	>200mg / dL >5:1
HDL	>45mg/dL men >55mg/dL women	>40mg/dL men >50mg/dL women	>40mg / dL men >50 mg / dL women
LDL	<100mg /dL	<115mg /dL	>115mg / dL
Triglycerides	<125mg /dL	<150mg /dL	>150mg / dL

**Non-nicotine required for GOLD.



Other General Fund Divisions

This page contains the Budget Summaries for the Cable Authority, Special Projects, and Interfund Transfers.

Budget Summary: Cable Authority

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Contractual Services	$82,244	$93,045	$105,810	$100,670
Commodities	$3	-	-	-
Capital Outlay	-	$866	$1,900	-
Total Dept. Budget	$82,247	$93,911	$107,710	$100,670

Budget Summary: Special Projects*

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Leave Expense	($151,727)	$27,761	-	-
PJC Property Tax	$317,359	$320,069	-	-
Total Dept. Budget	$165,632	$347,830	-	-

*The Special Projects cost center is used for year-end financial statement presentation entries only

Budget Summary: Interfund Transfers (out)

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Investment Fund	$265,750	$261,000	-	-
E911 Fund	$518,526	$470,142	$618,610	$567,990
Debt Service Fund	$597,221	$589,733	$745,365	$985,170
Capital Projects Fund	$1,658,703	$2,338,569	$38,700	-
Transient Boat Dock	-	-	$5,000	
Civic Center Fund	$45,986	$24,418	$55,100	$38,170
Rental Prop. Fund	$6,479	$24,786	-0	-
Radio Fund	-	$38,114	-0	-
Fleet Main. Fund	$189,389	$112,293	$202,755	$164,575
Insurance Fund	-	$95,720	$60,000	$78,000
AEPF Fund	-	$6,599	$27,615	$14,405
PFPF Fund	$385,166	$412,266	$432,500	$369,750
Total Dept. Budget	$3,667,220	$4,373,640	$2,185,645	$2,218,060

OTHER GOVERNMENTAL FUNDS

In addition to the General Fund, the City utilizes eleven other Governmental Funds. These funds are: Municipal Aid Program Fund, Investment Fund, CDBG Fund, HOME Grant Fund, E911 Fund, Court Awards Fund, Debt Service Fund, Capital Improvements Fund, Bond Fund, Rental Property Fund, and Radio Depreciation & Operation Fund.

Municipal Aid Program (MAP) Fund

Fund Description

The Kentucky Transportation Cabinet administers the revenue sharing program; Municipal Aid Program (MAP) funded by motor fuel taxes as provided by Kentucky Revised Statues (KRS) Chapter 177. Paducah's allocation of State motor fuel tax funds has historically averaged $500,000 annually. MAP funding is based on a formula set out by the state of Kentucky. Kentucky law requires the City to account for state shared gas tax money in a separate fund. The City traditionally adds a transfer from the Investment Fund to the MAP Fund for the City's paving (streets and sidewalks) program.

The City maintains approximately 446 lane miles of streets. The Engineering-Public Works Department ranks the streets to prioritize the streets in need of resurfacing.

Fund Narrative

In FY 2017 street resurfacing and pavement marking contracts were renewed.

Objectives for FY2018

- Continue restoration of streets, curbs, gutters, and sidewalks based on the priority list established and maintained by the City Engineer/Public Works Director and the Street Superintendent in coordination with local public utility companies and associated capital improvement projects.

Municipal Aid Program Fund Statement of Revenue and Expenditures

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Revenue				
Taxes	$592,241	$497,147	$450,000	$480,000
Interest Income	$9,630	$7,133	$6,000	$3,000
Interfund Transfers				
Investment Fund	$800,000	$825,000	$613,845	$1,031,350
Total Revenue	$1,401,871	$1,329,280	$1,069,845	$1,514,350
Expenditures				
Contractual Services	$1,200	$1,200	$1,200	$1,200
Commodities	-	-	-	-
Capital Outlay	$1,146,752	$1,337,465	$1,502,800	$1,828,150
Total Expenditures	$1,147,952	$1,338,665	$1,504,000	$1,829,350

Investment Fund

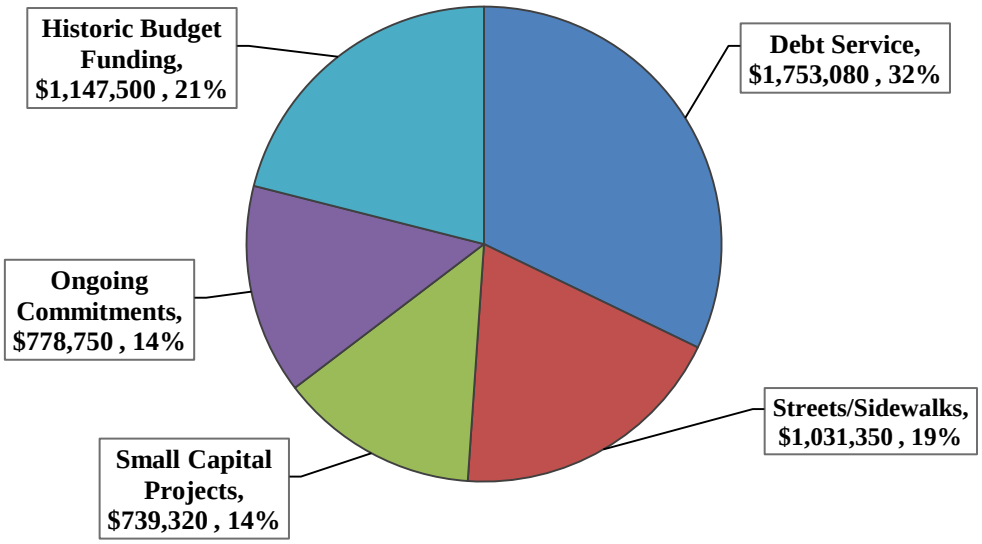
Fund Description

The City of Paducah levies a tax of 2% called the Occupational License Fee, also known as the Payroll Tax. The Occupational License Fee is paid by people who work within the City of Paducah. For every $1.00 earned, $0.02 is paid to the City to support local service. The Occupational License Fee is the largest revenue source for the City. In 2005, the City of Paducah made the decision to increase the fee from 1.5% to its current 2%. The first 1.5% of the fee is placed into the General Fund with the remaining 0.5% placed into a separate Fund, called Investment Fund. Expenditures from the Investment Fund are dedicated to economic development, neighborhood redevelopment, infrastructure/capital investment, and property tax relief. How Investment Fund funds are utilized is disclosed to the public through quarterly scorecards available on the City of Paducah's website: www.paducahky.gov .

Fund Narrative

Since the Investment Fund's creation in 2005, dollars have been appropriated to address many needs in the following categories: economic development, neighborhood redevelopment, and infrastructure/capital investment. In the first few years of the Fund's existence, the spending allocation was nearly equally divided among those three categories. However, over time the spending allocation has changed increasing funding for infrastructure/capital investment and away from neighborhood redevelopment. The upcoming fiscal year will see an increase in neighborhood spending in the form of street resurfacing and sidewalk replacement in addition to funds for general neighborhood enhancement. Over 1/3 of all Investment Fund resources are dedicated to debt service for capital investment and economic development for previous capital projects, or for existing economic development agreements.

City of Paducah, KY
Investment Fund
Projected Budget- FY2018



Objectives for FY2018

- Review funding priorities.
- Continue five-year fund projections.

Investment Fund Statement of Revenue and Expenditures

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Revenue				
Licenses & Permits	$4,664,150	$4,947,986	$5,022,500	$5,200,000
Other Fees	$64,923	-	-	-
Interfund Transfers				
General Fund	$265,750	$261,000	-	-
Capital Projects Fund	$50,000	-	-	-
Total Revenue	$5,044,823	$5,208,986	$5,022,500	$5,200,000
Expenditures – Economic Development				
Contractual Services	$457,460	$482,379	$592,000	$752,000
Contributions	$182,500	$167,500	$168,800	$196,250
Expenditures – Neighborhood Development				
Contractual Services	$3,000	$3,000	$3,000	$3,000
Contributions	$20,000	$20,000	$20,000	$20,000
Interfund Transfers				
General Fund	$194,500	$179,500	$182,000	$190,000
MAP Fund	$800,000	$825,000	$613,845	$1,031,350
Debt Service Fund	$1,603,598	$1,567,430	$1,732,855	$1,750,620
Capital Projects Fund	$1,727,864	$1,682,430	$1,610,000	$1,504,320
Downtown CIP Fund	-	-	-	-
Civic Center Fund	-	$78,000	-	-
Total Expenditures	$4,988,922	$5,005,239	$4,922,500	$5,447,540

Community Development Block Grant Fund

Fund Description

The Community Development Block Grant (CDBG) program is a federal program that provides communities with resources to address a wide range of unique community development needs. Beginning in 1974, the CDBG program is one of the longest continuously run programs at HUD.

Each activity must meet one of the following national objectives for the program: benefit low- and moderate-income persons, prevention or elimination of slums or blight, or address community development needs having a particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community for which other funding is not available.

Fund Narrative

During the FY2018 CDBG funding application round, the City of Paducah will apply for two projects. The first will be for the Four Rivers Recovery Center – Center Point Recovery Center grant in the amount of $220,000 through the Public Services (Recovery Center) program. This funding will aid the recovery center with personnel expenses related to providing drug rehabilitation services. The second project will be for $1,000,000 through the Public Facilities program for rehabilitation of the floodwall pump station #2.

Objectives for FY2018

- Application for $220,000 on behalf of the Four Rivers Recovery Center. No match is required.
- Application for up to $1,000,000 for rehabilitation of the floodwall pump station #2 with at 50% match requirement.

CDBG Fund Statement of Revenue and Expenditures

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Revenue				
Grants	$237,500	$737,500	$1,220,000	$1,220,000
Other Fees	-	-	-	-
Interfund Transfers				
Capital Projects Fund	-	-	-	-
Bond Fund	-	-	$1,000,000	-
Total Revenue	$237,500	$737,500	$2,220,000	$1,220,000
Expenditures				
Contractual Services	$237,500	$237,500	$2,220,000	$220,000
Interfund Transfers				
Capital Projects Fund	-	$500,000	-	$1,000,000
Total Expenditures	$237,500	$737,500	$2,220,000	$1,220,000

HOME Grant Fund

Fund Description

The HOME Investment Partnerships Program (HOME), provides formula grants to states and localities that communities use – often in partnership with local nonprofit groups – to fund a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people. HOME is the largest Federal block grant to state and local governments designed exclusively to create affordable housing for low-income households.

Fund Narrative

The Planning Department will not submit a HOME grant application for the Kentucky Housing Corporation in FY2018 due to changes in the program requirements.

Objectives for FY2018

- Not Applicable.

HOME Fund Statement of Revenue and Expenditures

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Revenue				
Grants	-	-	-	-
Property Rent & Sales	($3,370)	-	-	-
Other Fees	-	-	-	-
Interfund Transfers	-	-	-	-
Total Revenue	($3,370)	-	-	-
Expenditures				
Contractual Services	$46,467	-	-	-
Interfund Transfers				
Capital Projects Fund	$33,956	-	-	-
Total Expenditures	$80,423	-	-	-

911 Communications Services

Department Mission

The mission of 911 Communications Services is to provide timely and appropriate response to requests for assistance in case of emergency throughout McCracken County and the City of Paducah by providing high quality, efficient, and cost-effective communications support for public safety agencies and for the residents of McCracken County and the City of Paducah; facilitating the development of highly trained, proficient, dedicated and self-motivated personnel; constantly seeking ways to improve the performance of its employees and the quality of the services they provide to the community; and accomplishing the above within all legal and constitutional requirements through cooperation with governmental and community agencies and the public. E911 consists of three divisions; Administration, Support Personnel, and Communications Personnel.

Administration:
Administration oversees and manages the 911 center and creates and enforces policy and creates the budget for the center. The Director of 911 reports to the City Manager and the Assistant Director oversees the daily operations of the center.

Support Personnel:
The 911 center has an Administrative Secretary that works for the 911 Director in a support role and a Database Administrator that ensures all addresses within Paducah and McCracken County are correct, including reviewing permits for new structures and adding information to our software to ensure responder's safety.

Communications Personnel:
Current authorized staffing in the communications division is eighteen. This is comprised of four Supervisors and fourteen Tele-communicators that work twelve-hour shifts

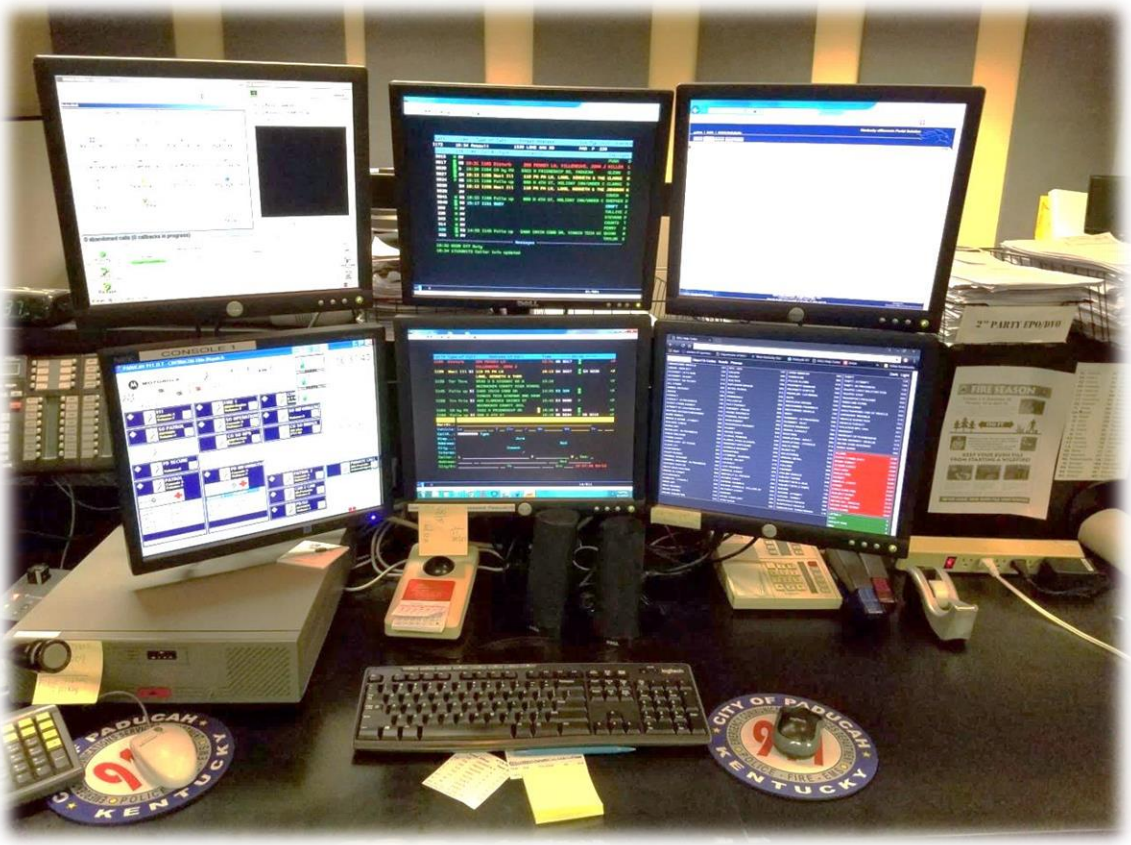
Staffing Summary

	Grade	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
E911 Director		1.0	1.0	1.0	1.0
Assistant Director		1.0	1.0	1.0	1.0
Administrative Secretary		1.0	1.0	1.0	1.0
Database Administrator		1.0	1.0	1.0	1.0
Supervisor		3.0	3.0	3.0	4.0
Assistant Supervisor		3.0	3.0	3.0	-
Tele-communicator		12.0	12.0	12.0	14.0
TOTAL		**22.0**	**22.0**	**22.0**	**22.0**

Fund Narrative: E911

FY2017 Highlights and Accomplishments:

- City of Paducah adopted resolution to maintain current 911 operations, declining a proposal from Kentucky State Police.
- Hired an Agency Director.
- Obtained user agreements to service McCracken County agencies:
    - McCracken Fiscal Court (18 months).
    - All McCracken Fire Districts (4yrs.).
- Obtained communications accreditation through KACP.
- Abolished Assistant-Supervisor position and moved to twelve-hour shifts for Supervisors and Tele-communicators.
- Inside renovations including painting, carpet and tile.



Fund Narrative: E911 (Continued)

The E911 Department identified and defined the following three goal areas for FY18.

- Infrastructure: This goal has two parts. First, is to replace all 3 components of the 911 center operating system (Radio, Telephone, and Computer Aided Dispatch). Each component is antiquated and at or beyond end of life. Obtaining parts and service is a challenge and all options to maintain the system will eventually be exhausted. This will create inability to meet the emergency service communication needs of our community. Second, is to maintain compliance with all current and expected Federal and State mandates. This will also develop a platform for the Next Generation 911 interoperability system.
- Public Safety: Training is paramount to provide the best service possible. Our agency is divided into 4 platoons. Each platoon has a Supervisor responsible for the service provided by the Telecommunicators under their command. Our focus is to maintain and advance the level of training for Supervisors and Telecommunicators when possible. This creates strong leaders in our supervision staff and proficient telecommunicators. As a result, the agencies we service are able to confidently and safely respond to emergencies in our community.
- Leadership: Strong leadership is the foundation for the success of any organization. With open communication, employee valuation, recognition, supervisor empowerment and training, the culture can be developed and strengthened. Employee satisfaction is always a focus, as employees make it possible for the need of leadership. Through Leadership, we can develop and strengthen the foundation of our newly formed City department.

The matrix below illustrates how the E911 FY18 department goals and objectives support the five city goals from the Strategic Plan.

Department Goals & Objectives		City Goals				
Goal Area	Objectives	Quality Services	Strong Economy	Vital Neighborhoods	Restored Downtown	Livability
Infrastructure	Award a contract and begin installation for Phase 1 of the 911 Infrastructure project, which is the replacement of a telephony and Computer Aided Dispatch systems	✓	✓	✓	✓	✓
	Prepare for Phase 2 of the 911 Infrastructure project, which is the radio system replacement	✓	✓	✓	✓	✓
Public Safety	2 Supervisors to attend advanced leadership training listed below: a. Leadership 911 (80 hrs.) is designed to help the supervisor learn basic leadership principles. b. Telecommunications Executive Development (120 hrs.) is designed to provide contemporary theories, management techniques and leadership skills.	✓	✓	✓	✓	✓
	Achieve 70% of outside agencies responding that Dispatches are "Very Well Trained" & "Well Trained" in the Annual Agency Interaction Survey through a defined training program	✓	✓	✓	✓	✓
	Increase the accuracy of calls as ranked by the outside agencies in the Annual Agency Interaction Survey to 70% "Very Accurate" or "Accurate"	✓				
Leadership	Achieve 50% of employees "Strongly Agree" or "Agree" that they feel value as an employee in the Annual Employee Satisfaction Survey	✓	✓	✓	✓	✓
	Strengthen foundation for new City department by maintaining a focus on leadership, adhering to City policy and procedures and pursuing opportunities for improvement	✓	✓	✓	✓	✓

E911 Fund Statement of Revenue and Expenditures

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Revenue				
Taxes	$629,043	$618,767	$630,000	$710,000
Grants	$427,975	$374,120	$506,770	$481,800
Charges for Service	-	-	-	$28,000
Interest Income	$1,100	$785	$900	$900
Other Fees	$6	$5	-	-
Interfund Transfers				
General Fund	$518,526	$470,142	$618,610	$567,990
Total Revenue	$1,576,650	$1,463,819	$1,756,280	$1,788,690
Expenditures				
Personal Services	$1,277,795	$1,138,289	$1,414,315	$1,447,475
Contractual Services	$128,340	$140,762	$150,080	$127,430
Commodities	$170,410	$173,724	$191,885	$208,785
Capital Outlay	-	$11,046	-	$5,000
Total Expenditures	$1,576,545	$1,463,821	$1,756,280	$1,788,690

Court Awards

Fund Description

The court system in Kentucky – at the conclusion of successful prosecutions – awards money and property to law enforcement agencies that were seized during criminal investigations. These assets are then used by the agency toward other investigations; in effect, using criminals' cash to investigate other criminals. Historically, The Paducah Police Department has used its Court Awards Fund to finance drug investigations through payments to confidential informants and "buy" money, but the department has also used the money to purchase in-car computers and other investigative tools.

Fund Narrative

The available balance in the Court Awards Fund currently is just more than $142,000. The Court Awards Fund balance is very fluid; money seized by law enforcement agencies is in "suspense" until it is released to the agency by the courts, which happens at various times during the year. In FY2017, the Paducah Police Department paid out more than $8,200 to purchase drugs, pay informants, and conduct other criminal investigations.

Court Awards Fund Statement of Revenue and Expenditures

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Revenue				
Fines	$38,572	$29,232	$25,000	$25,000
Interest Income	$1,512	$1,147	$1,200	$1,200
Total Revenue	$40,084	$30,379	$26,200	$26,200
Expenditures				
Contractual Services	$15,744	$14,233	$20,750	$30,750
Commodities	$1,670	-	$10,000	$2,000
Capital Outlay	-	$13,785	-	-
Total Expenditures	$17,414	$28,018	$30,750	$32,750

Debt Service Fund

Fund Description

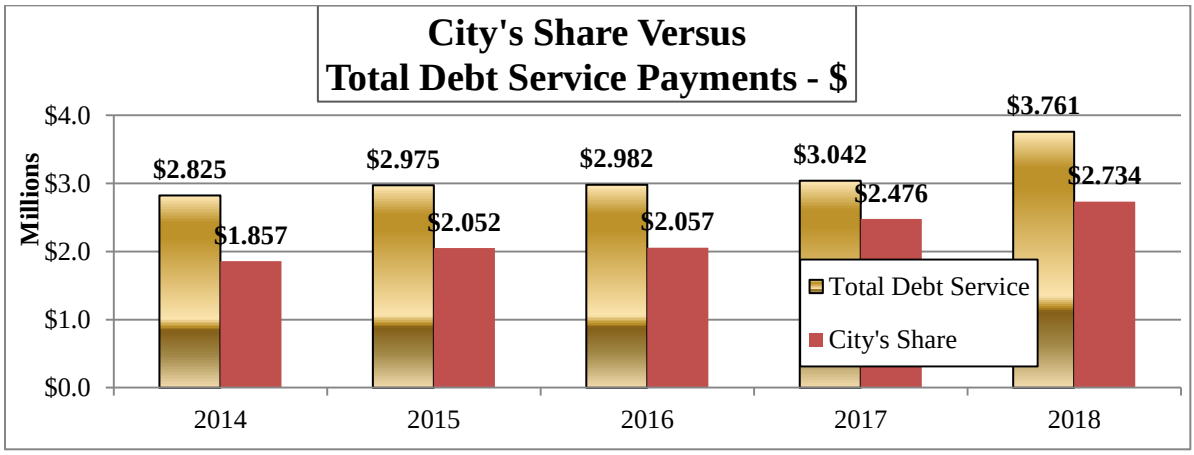
The Debt Service Fund is used to account for the accumulation of resources for, and the payments of, principal, interest, and related costs of debt.

Fund Narrative

The City of Paducah considers debt financing for major, non-recurring items, which are typically capital in nature. The Debt Service Fund currently accounts for the activity of the eleven notes/bond issues outstanding as of June 30, 2017. Final maturity dates on these debt issues range from FY2024 to FY2032. The primary funding source for debt service payments is the Investment Fund and the General Fund, although there are also other income sources including County Transient Room Taxes and rental income as well.

Pursuant to §158 of the Kentucky Constitution, the City shall not incur net general obligation indebtedness to an amount exceeding 10% of the value of taxable property within the City as estimated by the last certified assessment previous to the incurring of the indebtedness. The City's current debt limit is $239,483,487. The City's projected net general obligation indebtedness of $30 million at June 30, 2017 is well within this limit.

In addition, per Administrative Policy FIN-27, the annual debt service requirement, which includes principal and interest, shall not exceed 10% of General Fund revenues. For FY2018, the City's net debt service payments ($3.8 million gross, less $1 million provided by other funding sources) will be approximately 7.9% of General Fund revenues. The table below illustrates the City's portion of debt service payments over the last few years.



For FY2018, the City is likely to issue the following debt:

Purpose	Amount	Debt Service Funding Source
Riverfront development	$1.0 million	Investment Fund
Floodwall pump rehab	$3.5 million	General Fund
E911 Equipment	$3.0 million	General Fund

Debt Fund Statement of Revenue and Expenditures

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Revenue				
Licenses & Permits	$581,718	$583,318	$649,720	$686,430
Property Rent & Sales	$289,000	$289,005	$289,000	$289,000
Charges for Service	$52,540	$52,387	$52,055	$51,535
Other Fees	$2	-	-	-
Interfund Transfers				
General Fund	$597,221	$589,733	$745,365	$985,170
Investment Fund	$1,603,598	$1,567,430	$1,732,855	$1,750,620
Total Revenue	$3,124,079	$3,081,873	$3,468,995	$3,762,755
Expenditures				
Contractual Services	$1,500	$1,500	$2,000	$2,000
Agent Fees KLC	$73,753	$42,623	$49,000	$12,525
2001 Series	$581,718	$583,318	$584,720	$584,820
2003 Series	$180,816	$183,997	$214,510	$222,475
2004 Series	$394,079	$393,775	$393,110	$392,065
2005 PFPF	$447,221	$489,733	$493,365	$493,170
2009 KLC	$121,790	$129,613	$129,320	$178,030
2009 KACO	$201,953	$202,228	$202,280	$202,105
2010 Series	$464,694	$449,998	$446,150	$447,150
2011 Margaret Hank	$25,000	$25,000	$50,000	$50,000
Murray State University	$174,999	$175,000	$175,000	$175,000
2013 Series	$308,055	$306,584	$304,540	$301,805
2017 CFSB	-	-	$65,000	$101,610
2018A Series	-	-	$110,000	$110,000
2018B Series	-	-	$250,000	$245,000
2018C Series	-	-	-	$245,000
Total Expenditures	$2,975,578	$2,983,369	$3,468,995	$3,762,755

Capital Improvements Fund

Fund Description

The Capital Improvements Fund is used to account for the acquisition and construction of major capital facilities and equipment other than those financed by proprietary and trust funds.

Fund Narrative

Capital projects accounted for in this fund include all long-lived infrastructure such as greenway trails, riverfront development, streets, sidewalks, parks and public buildings, along with equipment like fire trucks, radios, police cars, road graders and bulldozers, telecommunications equipment, and computer hardware and software. The source of funding for these projects typically includes transfers from other funds (primarily the Investment Fund), bond proceeds, or grants/endowments. Most of the appropriations included in the Capital Improvement Fund are derived from the City's 5-year Capital Improvement Plan, which is continually reviewed and updated.

Funded Capital Project List – FY2018

Project Name	FY2018 Budget
Expenditures	
City-Wide Software Upgrade (partial)	$250,000
Lien Recovery/Foreclosures	$75,000
Riverfront Development	$1,000,000
Floodwall Pump Repairs	$4,500,000
General Facility Maintenance	$200,000
Downtown Incentive Program	$200,000
Park Improvements	$232,000
E911 Equipment	$3,900,000
Neighborhood Revitalization	$415,000
Fountain Avenue – Street & Sidewalks Phase 1	$132,320
Total 2018 Expenditures	$10,904,320

Capital Improvements Fund Statement of Revenue and Expenditures

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Revenue				
Grants	$1,618,627	$7,509,620	-	$400,000
Property Rent & Sales	$127,646	$42,962	-	-
Charges for Service	$17,944	$11,136	-	-
Other Fees	$279,037	$362,702	$900	-
Interfund Transfers				
General Fund	$1,658,703	$2,338,569	$1,188,700	-
Investment Fund	$1,727,864	$1,682,430	$1,610,000	$1,504,320
CDBG Fund	-	$500,000	-	$1,000,000
HOME Fund	$33,956	-	-	-
E911 Fund	-	-	$7,500	
Capital Projects Fund	$868,092	$150,916	$1,253,885	-
Bond Fund	-	$1,274,360	$5,800,000	$7,500,000
Solid Waste Fund	-	-	$2,000,000	-
Radio Fund	$90,000	-	-	$900,000
Total Revenue	$6,421,869	$13,872,695	$11,860,985	$11,304,320
Expenditures				
General Government	$751,012	$1,001,500	$535,000	$250,000
Inspection	$80,550	$126,191	$70,000	$75,000
Planning	$43,944	$43,944	-	-
Police	$159,156	$368,023	-	-
Fire	$98,076	$93,221	-	-
Engineering/Public Works	$1,366,691	$7,830,379	$3,650,000	$5,500,000
E911	-	-	-	$3,900,000
Main Street	$370,610	$119,529	$235,000	$200,000
Park Improvements	$688,331	$41,192	$277,800	$232,000
Special Projects	$471,049	$3,681,944	$455,000	$747,320
Interfund Transfers				
General Fund	$5,292	$106,686	-	-
Investment Fund	$50,000	-	-	-
CDBG Fund	-	-	-	-
Capital Projects Fund	$868,092	$150,917	$1,383,885	-
Total Expenditures	$4,962,803	$13,563,526	$6,606,685	$10,904,320

Bond Fund

Fund Description

The Bond Fund accounts for the receipt and disbursement of the City's bond proceeds. Most bond proceeds are transferred to capital projects within the Capital Improvements Fund.

Fund Narrative

For FY2018 it is likely the City will issue the following debt:

Purpose	Amount	Debt Service Funding Source
Riverfront development	$1.0 million	Investment Fund
Floodwall pump rehab	$3.5 million	General Fund
E911 Equipment	$3.0 million	General Fund
Total	$7.5 million	

Bond Fund Statement of Revenue and Expenditures

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Revenue				
Bond Proceeds	$4,225,000	-	$8,350,000	$7,500,000
Interest Income	$5,096	$5,315	-	-
Interfund Transfers				
Investment Fund	-	-	-	-
Total Revenue	$4,230,096	$5,315	$8,350,000	$7,500,000
Expenditures				
Debt Service	$4,225,000	-	-	-
Interfund Transfers				
CDBG Fund	-	-	$1,000,000	-
Capital Projects Fund	-	$1,274,360	$5,800,000	$7,500,000
Radio Fund	-	-	$1,550,000	-
Total Expenditures	$4,225,000	$1,274,360	$8,350,000	$7,500,000

Rental Property Fund

Fund Description

The purpose of the Rental Property Fund is to capture expenses associated with property that is owned but not occupied by the City of Paducah. These buildings include:

Seaman's Church Institute/River Heritage Museum/Maiden Alley Cinema
Market House Theater/Market House Museum/Yeiser
Probation & Parole Building
Paducah Railroad Museum
W.C. Young Community Center
Oscar Cross Boys & Girls Club, Park Avenue location

Fund Narrative

On a lease by lease basis the Engineering-Public Works Department acting as landlord continues to monitor, assess and in some cases may have maintenance responsibilities that become necessary to sustain the viability of these city owned assets.
Facility Maintenance Division of EPW oversaw completion of the following:

- Replaced roof of the Seaman's Church Institute;
- Made repairs to River Heritage Museum roof and building;
- Made repairs to Maiden Alley Cinema that included sealing exterior masonry walls;
- Replaced clay tile over parapet walls and miscellaneous interior walls;
- Replaced A/C unit at W.C. Young Community Center;
- Replaced A/C units at Market House Theatre.

Objectives for FY 2018

- Continue to maintain quality rental property with matching expense;
- Monitor and address any roofing concerns associated with all City Leased properties.

Rental Property Fund Statement of Revenue and Expenditures

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Revenue				
Property Rent & Sales	$139,926	$134,916	$134,920	$132,220
Interfund Transfers				
General Fund	$6,479	$24,787	-	-
Investment Fund	-	-	-	-
Total Revenue	$146,405	$159,703	$134,920	$132,220
Expenditures				
Contractual Services	$10,154	$13,659	$13,650	$15,115
Commodities	$27,578	$51,437	$121,270	$117,105
Interfund Transfers				
General Fund	$109,676	$93,718	-	-
Total Expenditures	$147,408	$128,814	$134,920	$132,220

Radio Depreciation & Operation Fund

Fund Description

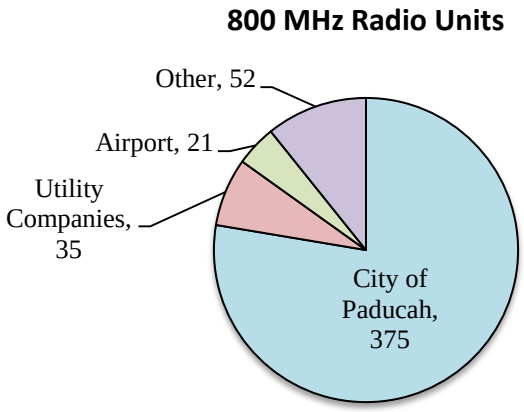
The Radio Depreciation/Operation Fund was established in FY2001 for the purpose of monitoring the revenues & expenses of the City's 800 MHz radio system.

Fund Narrative

The Radio Depreciation & Operation Fund is used to account for the cost of operating the City's 800 MHz radio system in a manner similar to private business. The intent of the City of Paducah is to capture the cost of providing services on a continuing basis, financed primarily through user charges.

Objectives for FY2018

- Replace 800MHz radio system



Radio Depreciation Fund Statement of Revenue and Expenditures

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Revenue				
Property Rent & Sales	$120,093	$124,163	$133,110	$111,940
Interest Income	$6,180	$4,542	$3,500	$2,000
Interfund Transfers				
General Fund	-	$38,114	$1,550,000	-
Total Revenue	$126,273	$166,819	$1,686,610	$113,940
Expenditures				
Contractual Services	$34,984	$35,296	$35,840	$33,420
Commodities	-	$820	-	-
Capital Outlay	$12,293	$15,146	$2,400,000	-
Interfund Transfers				
Capital Projects Fund	$90,000	-	-	$900,000
Total Expenditures	$137,277	$51,262	$2,435,840	$933,420

ENTERPRISE FUNDS

Enterprise Funds are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges. The City utilizes three enterprise funds: Solid Waste Fund, Transient Boat Dock, and Civic Center Fund.

Solid Waste Division

Division Mission

The Engineering-Public Works, Solid Waste Division is dedicated to serving the citizens of Paducah by providing reliable quality solid waste collections and voluntary recycling opportunities for the residents and commercial businesses served within the City of Paducah. The Solid Waste Division's mission is to provide the best weekly solid waste collections for approximately 11,500 City customers, approximately 900 commercial businesses with multiple weekly collections, and to provide a composting facility that serves all of McCracken County.

Administration:
This division supervises, directs, administers, and manages the resources of all solid waste funds. It ensures that solid waste collection and disposal systems are provided for the customers in an efficient, effective, and economical manner, at or below competitive market rates, and adheres to state and federal regulations. Administration maintains an inventory of all rollouts and dumpsters. The annual Spring Clean-up Day for Paducah and McCracken County residents is organized and managed by this division. Administration also works with the Compost Facility to improve its operations and offer a high quality composted bio-solids product.

Residential Collection:
The Residential Collection division provides collection and disposal of solid waste for the residential and commercial roll-out customers. Residential customers are on a once per week schedule. Commercial roll-out customers have the option of multiple pickups per week, depending on the customers' needs. This division also assists in weekly collection of yard waste. The division maintains an inventory of all rollouts and manages their repair and replacement on an as needed basis.

Commercial Collection:
The Commercial Collection division is responsible for the collection and disposal of commercial solid waste materials contained in dumpsters varying in size from 2 cubic yards to 8 cubic yards. Our commercial customers may require service ranging from once per week to as many as six times per week. This division maintains an inventory of all dumpsters and manages their repair and replacement on an as needed basis.

Bulk, Brush, & Leaf:
This division of Solid Waste provides collection of separated green waste to include tree limbs, bagged grass clippings, bagged leaves, and brush. This division also provides by separate fee the collection and disposal of bulk goods that are not of solid waste or green nature that may include the disposal of household furniture and goods.

Compost and Yard Debris Recycling:
The City of Paducah's compost facility was the very first of its kind within the state of Kentucky. This facility is located on North 8th Street provides composting programs to meet federal and state targeted goals of 25% reduction in the solid waste stream. This facility operates a bio solids composting facility by combining yard waste collected with bio solids from the Paducah McCracken Co. Joint Sewer Agency wastewater treatment plant to produce an enriched soil amendment. Having been created in the mid 1990's, the Paducah composting facility has been the model used by several other communities to initiate their own composting facilities.

Staffing Summary: Solid Waste/Engineering/Public Works

	Grade	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Administration					
City Engineer & Pub. Wks Director*	Z	0.2	0.2	0.2	0.2
Assistant EPW Director**	T	-	-	0.5	0.5
EPW Operations Manager	O	0.2	0.2	-	-
Solid Waste Superintendent	N	1.0	1.0	1.0	-
Solid Waste Supervisor	L	1.0	1.0	1.0	2.0
Administrative Assistant III	D	1.0	1.0	1.0	1.5
Residential Collection					
Laborer	C	7.0	7.0	6.0	6.0
Truck Driver	C	6.0	6.0	6.0	6.0
Commercial Collection					
Truck Driver	C	4.0	4.0	4.0	4.0
Compost and Yard Debris Recycling					
Compost Supervisor	L	1.0	1.0	1.0	1.0
Compost Equipment Operator	C	1.0	1.0	1.0	1.0
Laborer	C	-	-	1.0	1.0
Bulk, Brush, & Leaf					
Right-of-way Maintenance	C	3.0	3.0	3.0	3.0
TOTAL		**25.40**	**25.40**	**25.70**	**26.20**

*EPW Operations Manager position deleted beginning FY2017

**Assistant EPW Director position added FY2017 with 25% distribution in both Streets and Facility Maintenance in the General Fund and 50% distribution in the Solid Waste Fund

Department Narrative: Solid Waste

FY2017 Highlights and Accomplishments:

- Initiated use of new transfer station operated by Freedom Waste located at the intersection of State and Bloom Street;
- Provided Paducah-McCracken Co. area residents and businesses a temporary voluntary single stream recycling collection point at Public Works operations center;
- Maintain regulatory compliance in association with the City of Paducah's composting facility;
- Ongoing tracking of all serial numbers on rollouts and dumpsters to better serve customer base;
- Maintained and continued verifying all account charges match the services provided;
- Maintained replacement priority system for commercial dumpsters;
- Ongoing investigation to enhance customer service and improved collection efficiencies for all services;
- Investigating opportunities to provide better cleanliness and sanitation of rolling assets through the assistance of local area vendors.

The EPW Department identified and defined the following goal areas for FY18.

1. Solid Waste: Vigorously pursue efficiencies to improve the solid waste collection services

2. Compost Operations: Continue to improve the product available to the public

The matrix below illustrates how EPW's FY18 department goals and objectives support the five city goals from the Strategic Plan.

Department Goals & Objectives		City Goals				
Goal Area	Objectives	Quality Services	Strong Economy	Vital Neighborhoods	Restored Downtown	Livability
Solid Waste	Create a system that associates all residential and commercial containers specific to the customer to which they are assigned.	✓	✓		✓	
	Monitor Freedom Waste to ensure quality services at the new transfer station.	✓		✓		
	Initiate vehicular GPS tracking systems to enhance customer service, response and improve efficiencies	✓	✓	✓	✓	✓
Compost Operations	Improve processes to better manage material intake and disposal	✓				
	Replace compost yard office building	✓				
	Expand composting processing pad	✓				
	Relocate security fence along 8th street of compost facility to maximize bulk material storage yard capacities	✓				
	Continue succession planning to ensure a seamless transition and sustain compost operations	✓				

Solid Waste Statement of Revenue and Expenditures

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Revenue				
Grants	$42,545	$60,070	$27,000	$35,000
Property Rent & Sales	$42,187	$78,802	$55,000	$50,000
Charges for Services	$4,453,864	$4,520,084	$4,421,000	$4,523,500
Interest Income	$39,520	$30,255	$28,000	$30,000
Other Fees	$3,889	$2,466	$3,000	$3,000
Total Revenue	$4,582,005	$4,691,677	$4,534,000	$4,641,500
Expenditures				
Administration	$655,214	$793,403	$838,840	$951,230
Residential Collection	$1,406,704	$1,418,003	$1,938,995	$1,836,150
Commercial Collection	$1,161,224	$959,086	$1,492,390	$1,462,835
Compost	$351,047	$362,027	$723,060	$641,580
Bulk, Brush & Leaf	$215,968	$237,095	$270,030	$630,165
Landfill	$52,923	-	$56,435	$60,000
Interfund Transfers	$240,000	$285,866	$325,000	$427,220
Total Expenditures*	$4,083,080	$4,055,480	$5,644,750	$6,009,180

*Capital acquisitions are transferred to the balance sheet at the close of the fiscal year.

Transient Boat Dock

Fund Description

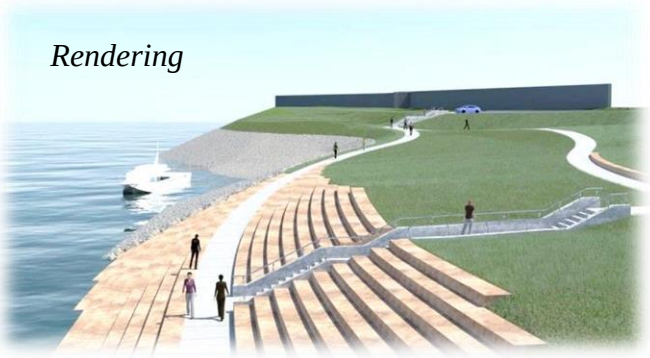
The function of the Paducah Riverfront Transient Dock is to provide a mooring facility for transient boaters and visitors to our community. The dock will provide fueling services, sanitary pump-outs, and overnight docking with electric service. The Parks Services Department is responsible for overseeing the reservations and operation of the Transient Dock. Engineering and Public Works will oversee transition operations during periods of Ohio River flooding.

Objectives for FY2018

- Kick off a full year of operations

Civic Center Fund Statement of Revenue and Expenditures

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Revenue				
Rental Income	-	-	-	$21,430
Interest on Checking	-	-	-	-
Interfund Transfers				
General Fund	-	-	$5,000	-
Investment Fund	-	-	-	-
Total Revenue	-	-	$5,000	$21,430
Expenditures				
Contractual Services	-	-	-	$3,200
Commodities	-	-	$5,000	$15,730
Capital Outlay	-	-	-	$2,500
Depreciation	-	-	-	-
Total Expenditures	-	-	$5,000	$21,430



Civic Center Fund

Fund Description

The main function of the Robert Cherry Civic Center is to provide rental services at a competitive rate. The Parks Services Department is responsible for overseeing the rentals at the Robert Cherry Civic Center. Parks' staff is responsible for handling the reservations, obtaining set up information, and making sure that all documentation is in place prior to the rental date. An outside vendor is contracted to provide cleaning and set up services for the events.

Objectives for FY2018

- Increase rental revenue;
- Replace blinds.

Civic Center Fund Statement of Revenue and Expenditures

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Revenue				
Rental Income	$43,486	$40,148	$40,000	$44,000
Interest on Checking	-	-	-	-
Interfund Transfers				
General Fund	$45,986	$24,419	$55,100	$38,170
Investment Fund	-	$78,000	-	-
Total Revenue	$89,472	$142,566	$95,100	$82,170
Expenditures				
Contractual Services	$21,856	$22,042	$20,350	$22,870
Commodities	$66,440	$42,393	$64,725	$59,300
Capital Outlay	-	-	-	-
Depreciation	$10,021	$10,021	$10,025	$10,025
Total Expenditures	$98,317	$74,456	$95,100	$92,195

INTERNAL SERVICE FUNDS

Internal Service Funds are used to accumulate and allocate costs internally among the City's various functions. The City utilizes four internal service funds: Fleet Maintenance Fund, Fleet Lease Fund, Insurance Fund, and Health Insurance Fund.

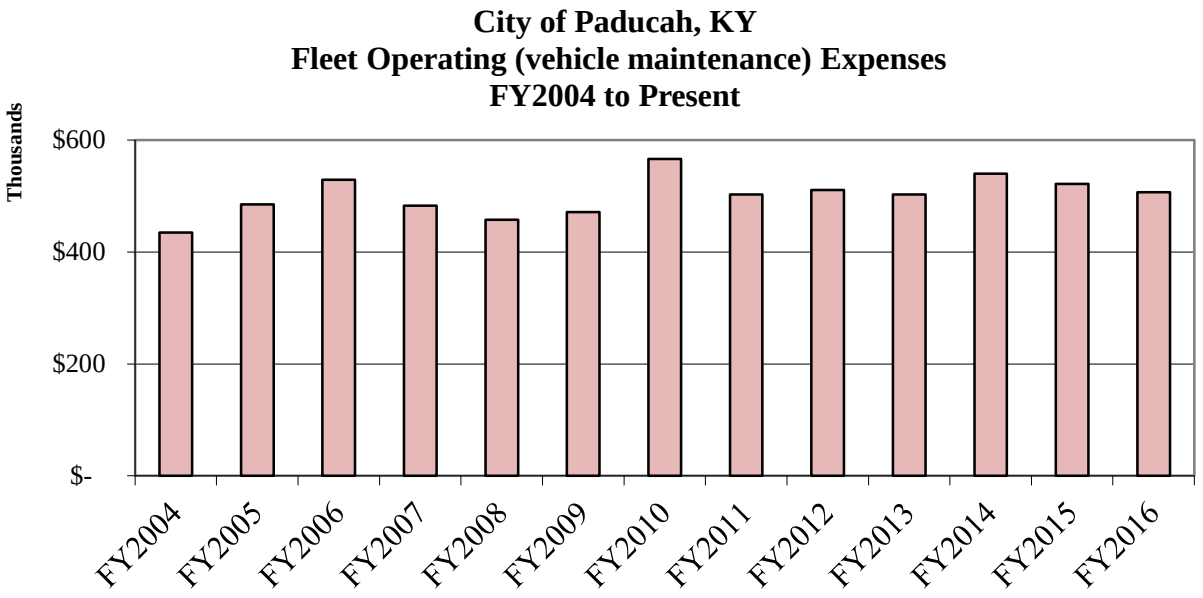
Fleet Maintenance Fund

Division Mission

The Engineering-Public Works, Fleet Maintenance Division, strives to establish efficient and effective delivery of City fleet services by providing "customers" with safe, reliable, economical, and environmentally sound transportation and related support services. These services are responsible to the needs of the various city divisions and departments that conserve vehicle value and equipment investment. This division maintains and repairs all City vehicles including police, fire, solid waste trucks, heavy equipment, and maintenance equipment. The Fleet Maintenance Division also underwrites and oversees the purchase and disposal of all vehicles and equipment owned and operated by the City of Paducah.

Staffing Summary: Fleet Maintenance Fund

	Grade	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Fleet Maintenance					
EPW Fleet/Maintenance Superint.	O	0.5	0.5	0.5	0.5
EPW Fleet Supervisor	L	1.0	1.0	1.0	1.0
Administrative Assistant III	D	1.0	1.0	1.0	1.0
Fleet Mechanic II	I	4.0	4.0	4.0	4.0
TOTAL		**6.5**	**6.5**	**6.5**	**6.5**



Division Narrative: Fleet Maintenance

FY 2017 Highlights and Accomplishments:

- Procured, prepared and put into service the following:
  - 10 Police SUV's
  - 3 Refuse collection vehicles
  - 1 wheeled loader
  - 2 Utility vehicles
  - 1 backhoe
  - 1 tracked loader
  - 4 snow plows
  - 2 salt spreaders
  - 1 bucket truck
- Mechanics completed more than 1096 service tickets;
- Created more efficient parts inventory supply chain and record retention system;
- Entered a contract to provide maintenance and repair services to Concord Fire Department (provides an opportunity for this division to expand its customer base beyond City government enabling the division to become more cost effective and self-sufficient.

The Fleet Maintenance Division identified and defined the following goal area for FY18.

1. Fleet Maintenance Administration: Update operating procedures to become more effective and efficient in the replacement of the city's rolling stock and vehicles, as well as providing mechanical services for all customers

The matrix below illustrates how the Fleet Maintenance Division's FY18 department goals and objectives support the five city goals from the Strategic Plan.

Department Goals & Objectives		City Goals				
Goal Area	Objectives	Quality Services	Strong Economy	Vital Neighborhoods	Restored Downtown	Livability
Fleet Maintenance Administration	Continue to monitor inventory for replacement applicable to current rolling stock.	✓	✓	✓	✓	✓
	Maintain mechanic credentials and certification required for sustaining all city owned rolling stock, which includes public service, emergency response, heavy equipment and outside emergency services vehicles.	✓	✓	✓	✓	✓
	Expand office procedures that will require the operation and maintenance of **dual** automated software systems to facilitate the smooth transition to Munis.	✓	✓	✓	✓	✓
	Continue to expand customer base with additional emergency response customers throughout McCracken County and surrounding region.	✓	✓	✓	✓	✓

Fleet Maintenance Fund Statement of Revenue and Expenditures

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Revenue				
Property Rent & Sales	$122	$3,440	$500	$1,000
Interest Income	$5	$15	-	-
Internal Service Rev.	$350,724	$345,900	$349,000	$355,000
Other Fees	$110	$839	$100	$100
Interfund Transfers				
General Fund	$189,389	$158,159	$202,755	$231,795
Total Revenue	$540,350	$508,353	$552,355	$587,895
Expenditures				
Personal Services	$434,649	$408,654	$447,650	$455,185
Contractual Services	$32,700	$36,825	$36,235	$36,750
Commodities	$53,574	$55,942	$56,620	$67,960
Capital Outlay	$5,524	$5,325	$12,750	$28,000
Depreciation	$8,642	$4,861	$5,430	$7,400
Total Expenditures	$535,089	$511,607	$558,685	$595,295

Fleet Lease Trust Fund

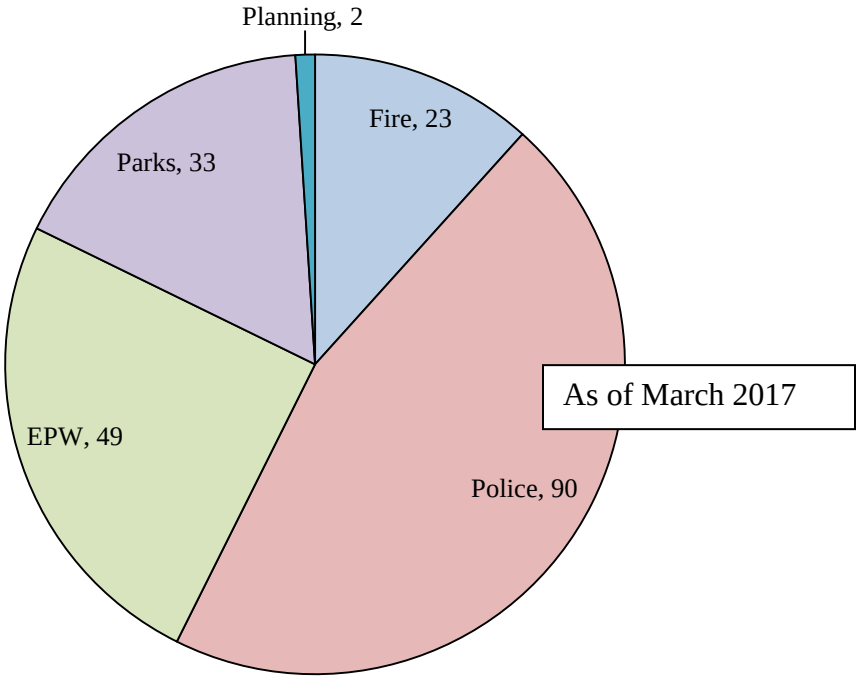
Fund Description

The Fleet Lease Trust Fund is used to account for all manner of financial activity regarding the accumulation of funds for, and the purchase of, vehicles and heavy equipment used by departments operating out of the General Fund.

Fund Narrative

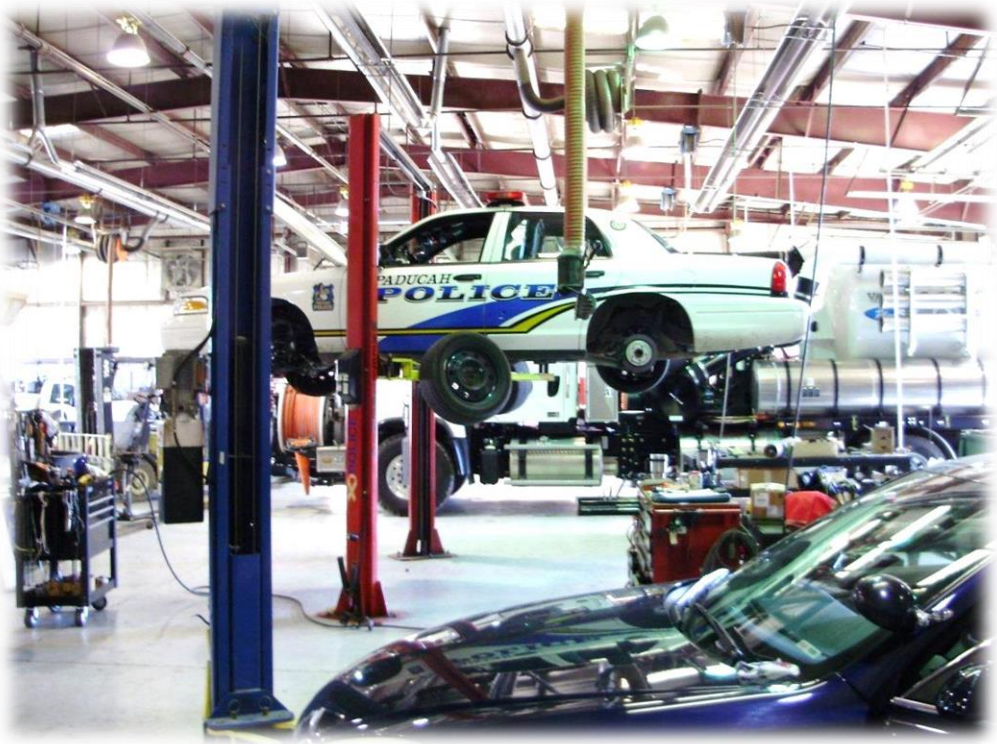
The Fleet Lease Trust Fund, which was created in FY1999, ensures that appropriate funding is available for the replacement of vehicles and heavy equipment owned by the City through the General Fund. When a new unit is purchased, a lease amount is calculated by dividing the cost of the unit over its expected useful life. Each department lessee pays the lease amount monthly into the Fleet Lease Trust Fund. When the unit comes to the end of its useful life and is ready for auction, the funds accumulated from the lease payments and interest earned provide the funds to replace the unit. Solid Waste and Fleet Maintenance Fund vehicles are not included in the Fleet Lease Trust Fund.

Fleet Lease Vehicle Totals by Department



Fleet Lease Trust Fund Statement of Revenue and Expenditures

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Revenue				
Property Rent & Sales	$753,032	$988,679	$917,965	$976,640
Interest Income	$27,812	$21,285	$22,000	$33,465
Interfund Transfers				
Insurance Fund	-	-	-	-
Total Revenue	$780,844	$1,009,964	$939,965	$1,010,105
Expenditures				
Contractual Services	$32,000	$38,000	$48,000	$48,000
Commodities	$949	$1,180	$1,500	$600
Capital Outlay	-	$1,393	$1,168,750	$2,117,400
Depreciation	$658,485	$730,134	$840,000	$1,012,000
Total Expenditures	$691,434	$770,707	$2,058,250	$3,178,000



Insurance Fund

Fund Description

The Insurance Fund captures all manner of revenues & expenditures related to liability, workers' compensation, property insurance, and deductibles of the City of Paducah.

Fund Narrative

The Insurance Fund was designed to account for the cost associated with the City's insurance activities. The Fund captures all manner of financial activity associated with the City's cost of insurance as well as the cost to provide insurance on a continuing basis through user charges. All lines of coverage are generally acquired through the Kentucky League of Cities Insurance Program with coverage for: public official's liability, general liability, vehicle damage and liability, property damage, law enforcement liability, and workers' compensation insurance as well as commercial crime coverage.

In FY2007, the City adopted a $5,000 'first dollars' paid deductible program for workers' compensation insurance coverage. Similar deductible programs were set up in FY2007 to address public officials ($10,000) and law enforcement liability ($25,000) insurance coverages. In FY2016, property damage coverage 'first dollars' deductibles were set in place for ($25,000).

Insurance Fund Statement of Revenue and Expenditures

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Revenue				
Internal Service Revenues	$958,111	$1,098,637	$1,177,105	$1,239,185
Interfund Transfers				
General Fund	-	-	$60,000	$78,000
Insurance Fund	$72,834	$95,720	-	-
Total Revenue	$1,030,945	$1,194,357	$1,237,105	$1,317,185
Expenditures				
Contractual Services	$958,596	$1,140,990	$1,227,605	$1,307,685
Interfund Transfers				
Fleet Lease Trust Fund	-	-	-	-
Insurance Fund	$72,834	-	-	-
Total Expenditures	$1,031,430	$1,140,990	$1,227,605	$1,307,685

Health Insurance Fund

Fund Description

The Health Insurance Fund is a self-insured internal service fund designed to capture all manner of financial activities associated with the Employee Health Insurance Cafeteria Plan.

Fund Narrative

The City of Paducah contracts with Peel & Holland to assist in managing the health insurance program. Premiums charged to the employees and the City's contributions are reviewed annually and adjusted as necessary to keep the self-funded plan sustainable. Re-insurance is purchased through this fund to protect it against catastrophic loss. The City cares about the health of their employees and is committed to supporting wellness. A variety of wellness activities and preventative programs are also included in this fund.
As an 'associate agency', the Joint Sewer Agency (JSA) participates in the City's health insurance plan.

Paducah Health Insurance Fund's
Covered Members by Type

CY	Emp.	E/C	E/S	Family	Total
2017	122	41	28	59	250
2016	122	40	25	58	245
2015	124	47	31	55	257
2014	120	45	24	58	247
2013	130	43	26	56	255
2012	130	44	28	55	257
2011	130	41	27	53	251
2010	136	47	33	45	261

Health Insurance Fund Statement of Revenue and Expenditures

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Revenue				
Internal Service Revenues	$3,751,422	$3,938,126	$3,773,000	$3,767,000
Other Fees	$573	-	-	
Total Revenue	$3,751,995	$3,938,126	$3,773,000	$3,767,000
Expenditures				
Contractual Services	$3,996,202	$3,817,091	$3,773,000	$3,767,000
Total Expenditures	$3,996,202	$3,817,091	$3,773,000	$3,767,000

FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held in trust by the government for the benefit of individuals or other entities. The City utilizes two fiduciary funds; Appointive Employees' Pension Fund (AEPF) and Police & Fire Pension Fund (PFPF).

Appointive Employees' Pension Fund (AEPF)

Fund Description

The Appointive Employees' Pension Fund (AEPF) of the City of Paducah was established in 1946. It was authorized by the Kentucky Revised Statues. The fund was put in place to cover all civil service employees of the City of Paducah except police and fire fighters, which have their own retirement plan. Starting in 1975, eligible employees voted to migrate into the Kentucky County Employees Retirement System (CERS) which is administered by the State of Kentucky. The AEPF plan closed to any new members following the 1975 CERS vote.

Fund Narrative

In the past, the AEPF's source of funding has been from investments; however, all Fund assets were exhausted by the end of FY2016. Future funding will come from the General Fund for the remaining life of the Fund for the 2 remaining pensioners.

AEPF Fund Statement of Revenue and Expenditures

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Revenue				
Interest on Checking	$274	$44	-	-
Interfund Transfers				
General Fund	-	$6,599	$27,615	$14,405
Total Revenue	$274	$6,643	$27,615	$14,405
Expenditures				
Personal Services	$19,856	$19,856	$19,860	$10,400
Contractual Services	$7,514	$7,523	$7,730	$3,980
Commodities	$19	$19	$25	$25
Total Expenditures	$27,389	$27,398	$27,615	$14,405

Police & Fire Pension Fund (PFPF)

Fund Description

The Police and Fire Pension Fund (PFPF) of the City of Paducah was created in 1956 to provide retirement, disability, and death benefits for police and fire fighters and their beneficiaries. On August 1, 1988, the plan was closed to new entrants and current active duty police and firemen of the City were given a choice of remaining in this plan or transferring into the Kentucky County Employees Retirement System (CERS), which is administered by the State of Kentucky.

Fund Narrative

This fund is primarily funded by a $6 million bond that was issued in 2005. Although it was anticipated that this bond would carry the fund to term, the downturn in the economy led to decreased investment earnings and an unfunded liability. An annual transfer from the General Fund is made to meet the minimum actuarial requirement. There is one active member and 49 inactive members in this plan as of the date of this report.

PFPF Fund Statement of Revenue and Expenditures

	Actual FY2015	Actual FY2016	Revised FY2017	Adopted FY2018
Revenue				
Property Rent & Sales	$139,426	$29,617	$350,000	$350,000
Interest Income	$171,255	$135,871	$225,000	$125,025
Internal Service Revenues	$12,290	$9,072	$12,000	$10,405
Other Fees	$100	$3,508	-	-
Interfund Transfers				
General Fund	$385,166	$412,266	$432,500	$369,750
Total Revenue	$708,237	$590,334	$1,019,500	$855,180
Expenditures				
Personal Services	$1,386,273	$1,308,290	$1,275,000	$1,199,000
Contractual Services	$48,746	$46,052	$51,460	$49,460
Commodities	$369	$370	$450	$380
Total Expenditures	$1,435,388	$1,354,712	$1,326,910	$1,248,840

City of Paducah Statistical & Supplemental Information

Guiding Principles and Goals

The following set of sentences contains the guiding principles for the City of Paducah.

Paducah is a vibrant and beautiful river city which is the heart of the four rivers region.
Our region has a strong economy.
Our City has a national reputation for the arts and tourism.
We are a hometown for families and an inclusive community.
Our residents enjoy a quality community and fun things to do.
Paducah – a great place to call home.

These guiding principles set the stage for Paducah's five goals. Every project and service in the City can be linked to one or more of the five goals. The five goals are

- Strong Local Economy - Regional Center for Four States
- Efficient City Government - Quality Services for Citizens
- Vital Neighborhoods - Place for People and Businesses
- Great Place to Live - A Fun City to Enjoy
- Restored Historic Downtown, Lower Town, Riverfront - A Community Focal Point

Government Structure and Partner Agencies

Paducah operates under a City Manager Plan form of government as outlined in Kentucky Revised Statutes (KRS) 83A.150. The Paducah Board of Commissioners is made up of the Mayor and four Commissioners elected at large by the citizens on a non-partisan basis. The Mayor is elected for a four-year term and each Commissioner for a two-year term. The Mayor and Commissioners have equal voting powers.

The Paducah Board of Commissioners sets the policies that govern the City. The City Manager, who is appointed by the board, serves as the chief administrative officer. The City Manager is responsible for the day-to-day operation of the City's approximately 330 full-time employees in addition to being responsible for preparing the budget, submitting it to the board, and administering it. Department directors are responsible for their respective departments and report directly to the City Manager. The City of Paducah is comprised of ten main departments: Police, Fire, Finance, General Government, Parks Services, Information Technology, Planning, Engineering-Public Works, Human Resources, and 911 Communications Services. The 911 Communications Services Department was added in 2016 following the dissolution of the Paducah-McCracken County 911 Center agreement. User agencies now contract with the City department for dispatching services.

The Paducah Board of Commissioners also appoints various boards, commissions, and advisory groups that oversee quasi-governmental agencies and/or help in the decision-making process. Paducah Water, Paducah Power System, and the Paducah-McCracken County Joint Sewer Agency are separate agencies that operate under boards appointed by the elected officials. Other utilities in Paducah including Atmos Energy and Jackson Purchase Electric operate privately.

An independent board of directors, the Paducah-McCracken County Convention Center Corporation (PMCCC), oversees two convention center facilities and the dome pavilion in downtown Paducah. Board members are appointed by Paducah's Mayor and the McCracken County Judge-Executive. The Julian Carroll Convention Center, which was renovated in 2009 and is set to receive additional upgrades in 2017, encompasses more than 65,000 square feet of convention space. Attached to the Convention Center is the Bill and Meredith Schroeder Expo Center providing an additional 45,000 square feet. The 37,800 square feet of convention space inside the inflatable dome pavilion is now under the ownership of the PMCCC so that it can be marketed alongside the Convention Center and Expo Center.

Community Overview

Paducah is the only incorporated community in McCracken County, Kentucky. With a county population of more than 65,000 people, approximately 25,000 of the population resides within Paducah's city limits. However, since Paducah is the economic, educational, medical, and cultural hub of the region, daytime population can often swell to more than 100,000 people. This daytime population places a stress on the local services including police, fire, and E911 response.

Paducah is located in western Kentucky and can be reached by five exits along I-24, approximately halfway between the metropolitan areas of St. Louis, Missouri and Nashville, Tennessee. The developing Interstate-69 corridor also will be a key player in leading people to Paducah.

Paducah is uniquely situated at the confluence of the Ohio and Tennessee Rivers. The Paducah area is often referred to as the *Four Rivers Region* and the *Hub of the Inland Waterways* because of its proximity to the Ohio, Tennessee, Cumberland, and Mississippi Rivers. Residents and tourists

enjoy the natural features of neighboring Land Between the Lakes National Recreation Area.

Paducah is nearly 20 square miles with 1257 people per square mile. Situated in far western Kentucky, the topography of Paducah and the surrounding region includes alluvial plains and small hills. Much of the area is nearly flat and poorly drained which leads to stress on the City's aging storm water drainage system. However, the soil is fertile, and agriculture sustains the surrounding region with corn, soybeans, and wheat as the dominant crops. Paducah's inland location tends to produce a large seasonal temperature range with highly variable weather. The mean temperature is 57.9 degrees with a record high of 108 and a record low of -15. Its position north of the Gulf of Mexico contributes ample moisture for precipitation. On average, Paducah receives 49 inches of precipitation with an average of nine inches of snow.

History

Paducah's heritage is reflected in 19th century architecture and a number of museums and historic markers. Paducah, originally known as Pekin, was settled around 1815. Settlers were attracted to its location at the confluence of the Ohio and Tennessee Rivers. In 1827, William Clark, Superintendent of Indian Affairs for the Mississippi-Missouri region, arrived in Pekin with a title deed issued by the United States Supreme Court to the land he now owned. The town was then platted and named in honor of the Padouca Indians. Paducah was incorporated in 1830 and chartered in 1856.

Paducah's Population Trend	
Year	**Population**
2025 (projected)	22,280
2020 (projected)	22,905
2015 (projected)	23,637
2014 (estimated)	24,978
2010	25,024
2000	26,307
1990	27,256
1980	29,315
1970	31,627
1960	34,479
Sources: U.S. Census Bureau and City of Paducah Comprehensive Plan	

Paducah thrived in the 19th century due to its port and dry dock facilities and factories. However, the extreme fluctuation of the Ohio River led to several floods with the most notable in 1937. As a result, the United States Army Corps of Engineers constructed a 12-mile concrete and earthen floodwall to protect Paducah. The floodwall continues to protect the city and has become a tourist attraction due to its beautiful Dafford murals and Greenway Trail. However, many of the floodwall's mechanical components are in need of rehabilitation or replacement. This is a critical and current project with a significant budgetary impact.

In additional to river and rail industries, Paducah is called the *Atomic City* due to an area just outside of Paducah being selected in 1948 for the development of a uranium enrichment plant. The plant has been decommissioned with the facility currently undergoing significant cleanup. The uranium enrichment plant led to population growth in Paducah in the mid-19th century. However, over the past several decades, Paducah's population has been on the decline even with its strategic location.

Economic Overview

The Paducah-McCracken County Labor Shed consists of 11 counties in western Kentucky and southern Illinois with a population of more than 233,000. Paducah has a mix of commercial, industrial, cultural, institutional, and hospitality-based businesses. Healthcare and education services are among the top employers. The accredited Paducah Area Chamber of Commerce is the sixth largest in the state with approximately 1000 business members.

Assessed Value of Taxable Property			
Fiscal Year	**Real Estate Commercial**	**Real Estate Residential**	**Personal Property**
2015	$851,731,625	$751,761,832	$582,368,709
2014	$826,805,152	$743,249,074	$585,142,381
2013	$787,762,105	$731,842,861	$564,154,697
2012	$781,685,815	$685,984,380	$524,400,400
2011	$780,357,859	$670,841,459	$536,894,082
Source: McCracken County Property Valuation Administrator			

Industry – Civilian Employed Population 16 Years and Over		
Industry	**Paducah (%)**	**Kentucky (%)**
Agriculture, forestry, fishing, hunting, and mining	1.2%	2.8%
Construction	3.6%	5.9%
Manufacturing	8.9%	13.7%
Wholesale trade	3.1%	2.6%
Retail trade	15.2%	12.0%
Transportation warehousing, and utilities	4.5%	5.9%
Information	0.7%	1.7%
Finance, insurance, real estate, rental and leasing	5.1%	5.4%
Professional, scientific, management, administrative, and waste management services	9.5%	7.8%
Educational services, health care, and social assistance	27.8%	24.4%
Arts, entertainment, recreation, accommodation, food services	14.2%	8.5%
Other services, expect public administration	3.5%	4.7%
Public administration	2.8%	4.6%
Source: U.S. Census Bureau American Community Survey (2014)		

The area also is served by Barkley Regional Airport which is located in McCracken County. The airport receives some financial support from the City of Paducah. It provides two, daily nonstop flights from Paducah to Chicago-O'Hare with United Express service.

With Paducah's easy river access and rail service, the city has become the headquarters for several river industry giants including Ingram Barge, Marquette Transportation, James Marine, and Crounse Corporation. Paducah is at the center of the inland waterways linking cities including Pittsburgh, Pennsylvania and Minneapolis/St. Paul, Minnesota to the Gulf of Mexico. The Paducah Riverport Authority has made its move to position itself for growth in the sector of intermodal river transportation through the purchase of the largest flat-top tower crane in North America. In 2015, the U.S. Department of Commerce Foreign-Trade Zone Board approved the Riverport to establish a foreign-trade zone which will be a good business recruitment tool.

Paducah's Principal Taxpayers – Property Tax (2015)		
Taxpayer	**Assessed Valuation**	**% of Total Assessed Valuation**
Kentucky Oaks Mall	$50,900,262	2.25%
Paducah Medical Investors	13,440,090	0.59%
Ducmall LLC	13,119,800	0.58%
Woodstone Enterprises LP	12,429,000	0.55%
Walmart Real Estate Business	10,646,400	0.47%
Paducah Hospitality Partners	9,600,000	0.42%
Sam's Real Estate Business Trust	9,222,955	0.41%
Computer Services, Inc.	9,083,185	0.40%
Walmart Store	9,000,000	0.40%
USF Propco I LLC	8,156,900	0.36%
TOTALS	**$145,598,592**	**6.43%**
Source: Property Valuation Administration; Assessed value as of January 1, 2014		

Paducah's Principal Employers (2015)		
Employer	Employees (1)	% of Total Employment (2)
Baptist Health Paducah	1713	6.32%
Lourdes Hospital	1645	6.07%
Walmart	999	3.69%
Paducah Public Schools	598	2.21%
West Kentucky Comm. & Technical College	518	1.91%
City of Paducah	471	1.74%
LYNX Services	421	1.55%
State of Kentucky	347	1.28%
Parkview Convalescent Center	284	1.05%
Computer Services, Inc.	255	0.94%
Paxton Media Group	223	0.82%
TOTALS	**7474**	**27.58%**

Sources:
(1) City of Paducah Finance Department Numbers include part time and seasonal employment
(2) State of Kentucky – Office of Employment and Training. Ratio based on employment within County of McCracken

Economic Indicators for Last Ten Fiscal Years						
Fiscal Year	**Population (1)**	**Personal Income (1)**	**Per Capita Income (1)**	**Median Age (1)**	**School Enrollment (2)**	**Unemployment Rate (3)**
2014-2015	25,024	$503,179,300	$20,430	41.4	2,843	5.6%
2013-2014	25,024	$503,179,300	$20,430	41.4	3,138	8.2%
2012-2013	25,024	$503,179,300	$20,430	41.4	2,744	8.4%
2011-2012	25,024	$503,179,300	$20,430	41.4	2,682	8.0%
2010-2011	25,024	$503,179,300	$20,430	41.4	2,789	8.7%
2009-2010	26,307	$484,469,019	$18,417	39.9	2,659	8.5%
2008-2009	26,307	$484,469,019	$18,417	39.9	2,774	9.3%
2007-2008	26,307	$484,469,019	$18,417	39.9	2,832	6.1%
2006-2007	26,307	$484,469,019	$18,417	39.9	2,804	5.6%
2005-2006	26,307	$484,469,019	$18,417	39.9	2,834	5.7%

Educational Opportunities

In the past few years, more than $90 million worth of secondary school and college facilities have been completed in Paducah and McCracken County. The 94,000 square-foot Paducah Middle School opened in 2013. Just outside of the Paducah city limits is the new 300,000 square-foot McCracken County High School, a state-of-the-art facility that consolidated three county high schools. This facility also opened in 2013. The new Murray State University Paducah Campus opened in 2014. The facility, which received financial support from the City through bond payments, is situated across from West Kentucky Community & Technical College (WKCTC) along Paducah's higher education corridor on U.S. 62.

Over the past several years, the Aspen Institute has recognized WKCTC as a community college that achieves strong student success. In 2015, Aspen named WKCTC as one of the top three community colleges in the United States. The college has maintained its recognition with Aspen and was named a top ten finalist in 2017. In addition to the variety of higher education opportunities offered through WKCTC, the college's Emerging Technology Center features an 18,000 square-foot high bay area that allows customizable training for a variety of companies. The University of Kentucky Paducah Engineering Campus also resides in that corridor in addition to the Challenger Learning Center.

Population, Housing, and Education Overview		
QuickFacts	**Paducah**	**Kentucky**
Population (estimated, July 1, 2014)	24,978	4,413,457
Population (2010 Census)	25,024	4,339,367
Percent Change (2010 to 2014)	-0.18%	1.70%
Persons under 5 years, percent, 2010	6.3%	6.5%
Persons under 18 years, percent, 2010	21.8%	23.6%
Persons 65 years and over, percent, 2010	18.2%	13.3%
Female persons, percent, 2010	54.0%	50.8%
White alone, percent, 2010	71.0%	87.8%
Black or African American alone, percent, 2010	23.7%	7.8%

American Indian and Alaska Native alone, percent, 2010	0.2%	0.2%
Asian alone, percent, 2010	1.0%	1.1%
Native Hawaiian and Other Pacific Islander alone, percent, 2010	Z	0.1%
Two or More Races, percent, 2010	3.0%	1.7%
Hispanic or Latino, percent, 2010	2.7%	3.1%
Veterans, 2010-2014	2187	303,167
Foreign born persons, percent, 2010-2014	2.0%	3.4%
Housing units, April 1, 2010	12,851	1,950,382
Owner-occupied housing unit rate, 2010-2014	49.8%	67.7%
Median value of owner-occupied housing units, 2010-2014	$97,500	$121,600
Households, 2010-2014	11,317	1,702,235
Persons per household, 2010-2014	2.11	2.50
Living in same house 1 year ago, percent of persons age 1 year+, 2010-2014	82.7%	84.7%
Language other than English spoken at home, % of persons age 5 years+	3.7%	5.0%
High school graduate or higher, percent of persons age 25 years+, 2010-2014	85.7%	83.5%
Bachelor's degree or higher, percent of persons age 25 years+, 2010-2014	22.7%	21.8%
Median household income (in 2014 dollars), 2010-2014	$31,338	$43,342
Per capita income in past 12 months (in 2014 dollars), 2010-2014	$24,938	$23,741
Persons in poverty, percent	24.6%	19.1%
Source: U.S. Census Bureau		

The downtown and adjacent Lower Town areas of Paducah also are enjoying the growth of the Paducah School of Art & Design, which is associated with WKCTC. In 2016, the school completed the renovation of the historic property known as the Kitchens Building, a property bought by the City of Paducah for the school. The building houses painting, drawing, photography, design, and multi-media programs.

The Paducah-McCracken County area is committed to providing scholarship funding for up to 60 credit hours toward higher education at WKCTC. In 2010, the City, County, Rotary Club of Paducah, and private partners worked together to create the Community Scholarship Program. The City of Paducah contributes $125,000 annually to the program. Students enroll in the program in their freshman year of high school. If they meet the performance and behavior guidelines, the scholarship fund will pay the balance of their tuition not covered by federal, state, or other grants.

Cultural Community

Paducah is internationally known for its arts and culture, and the City of Paducah provides financial support to many of the local arts agencies. The local economic impact of tourism is $190 million in direct expenditures and approximately $300 million in total expenditures.

Paducah is called *Quilt City USA®* based on the founding of the American Quilter's Society by quilt visionaries Bill and Meredith Schroeder. Celebrating its 33rd year in 2017, AQS QuiltWeek™ attracts approximately 30,000 local and international visitors each April. These quilt and art enthusiasts also visit the National Quilt Museum of the United States located in downtown Paducah. In January 2016, Meredith Schroeder announced that Paducah will begin having biannual quilt shows in 2017, one in April and the other in September.

Paducah also is known as a *Creative City*. Paducah's long tradition of quilting and fiber arts led to its designation in 2013 by the United Nations Educational, Scientific and Cultural Organization (UNESCO) as a City of Crafts & Folk Art. Paducah is proud to host the 2017 UNESCO Creative Cities of Crafts & Folk Art Annual Meeting. In September 2017, Paducah will welcome representatives from 20 UNESCO Creative Cities in 15 countries for the first formally-designated meeting of the Crafts & Folk Art subnetwork. Paducah will be in the spotlight as global leaders share strategies of incorporating the arts and culture.

Other cultural attractions in downtown Paducah include the River Discovery Center, a museum with a pilothouse simulator that celebrates Paducah's maritime legacy. Market House Theatre,

which originated in the 1960s, provides a regular schedule of artistic opportunities for people of all ages. Within walking distance in the historic downtown district are the Paducah Railroad Museum, William Clark Market House Museum, the Lloyd Tilghman House & Civil War Museum, Yeiser Art Center, and Maiden Alley Cinema. One of the biggest downtown attractions is the Luther F. Carson Four Rivers Performing Arts Center, or simply the Carson Center. This nearly 98,000 square foot regional facility seats 1806 people in its main hall. The Carson Center, which opened in 2004, is home to the Paducah Symphony Orchestra and provides a variety of programming including educational and family series events, concerts, and Broadway musicals.

The Hotel Metropolitan, a museum that pays tribute to African-American heritage, is just minutes from the downtown district. Paducah also has the only historic home in Kentucky serving as an interstate welcome center. Whitehaven Welcome Center, a restored 1860s mansion, is located at Interstate-24 exit 7.

Neighborhood Revitalization, Downtown, and Recreation

Neighborhood revitalization is a City of Paducah priority. When City leaders adopted a plan in 2002 to revitalize Lower Town, the oldest neighborhood in Paducah, many residents were hesitant since the plan involved a nationwide invitation to artists. Paducah invited artists to come to the neighborhood and restore neglected homes into galleries and living quarters. Lower Town now is a neighborhood full of galleries and working artists. Paducah's neighborhood revitalization model has received national awards and attention.

In 2007, the City of Paducah adopted a plan to revitalize another neighborhood, Fountain Avenue. Since then, 36 new residential structures have been built with 90 structures seeing significant rehabilitation. Of those 90 rehabilitated homes, 33 of them have had more than $100,000 in renovations. There has been more than $13 million in permitted investment in the Fountain Avenue Neighborhood. In early 2017, the Urban Renewal & Community Development Agency with the assistance of Planning staff, reviewed several Paducah neighborhoods to begin the process of selecting the next neighborhood for revitalization.

Paducah Main Street, a division of the Paducah Planning Department, strives to revitalize the downtown area, promote the variety of businesses and restaurants in the district, and develop exciting events that encourage people to make Paducah's downtown their destination. Paducah Main Street is accredited as a Nationally Certified 2017 Accredited Kentucky Main Street Community. In 2016, seven new businesses opened and numerous businesses used the revitalization programs that the City has put in place to assist the businesses in the district. Four businesses received façade and beautification grants, eight are receiving roof stabilization assistance, and two locations qualified for upper story residential grants. The energy of the Downtown Farmers' Market the Riverfront Concert Series organized by the Parks Department along with the Music in the Gazebo assist in creating a vibrant and active downtown.

The City of Paducah is dedicated to providing an environment for growth and success for its historic downtown. A welcome addition to the downtown is the opening in spring 2017 of the 123-room Holiday Inn Paducah Riverfront adjacent to the Julian Carroll Convention Center.

The City of Paducah also offers more than two dozen parks and recreational facilities. Current projects include the addition of a shelter and restrooms at the Noble Park tennis courts, the completion of the park area, revetment, and transient dock for the Riverfront Redevelopment Project, the first phase of the six-acre Fountain Avenue Health Park, and the engineering design for the extension of the Greenway Trail from Campbell Street to the riverfront.

The Parks Master Plan that was completed in 2002 has served Paducah as a road map for the long term development of parks. Over 75% of the primary goals have been met though steady efforts of the City staff and the City Commission. Since the development of the Parks Master Plan, Paducah has added numerous recreational facilities including the Greenway Trail, Skatepark, Coleman Park Sprayground, Dog Park, disc golf course, the Boundless Playground, footgolf, and the Paducah Recreation Center. Renovations have been made at Noble Park including the parking areas, amphitheater, swimming pool, and Phase I of the stabilization of the bank of the Noble Park Lake. Phase II of the bank stabilization project will be completed in the summer of 2017.

In addition to the parades and other special events organized though the Parks Services Department, the City of Paducah also supports numerous annual festivals through either cash or in-kind support including the Dogwood Trail, AQS QuiltWeek™, the Lower Town Arts & Music Festival, the Dragon Boat Festival, and Barbecue on the River.

The Budget Process

February 15, 2017 – Finance sends out budget calendar to departments

February 9 – March 3, 2017 – Personal services population for FY2018 verified

March 3, 2017 – Payroll cost projections finalized for personal services

March 3 – 10, 2017 – Budget worksheets to departments with cover memo and instructions

March 17, 2017 – Budget worksheets due back to Finance Department

March 27 – 29, 2017 – Department budget interviews with Finance Director

March 30 – 31, 2017 – Department budget interviews with City Manager

April 18, 2017 – Pre-budget Commission Presentation

May 5, 2017 – Present draft budget proposal to Commission

May 23, 2017 – Budget presentation of proposed budget (workshop)

June 13, 2017 – Introduce 1st reading of budget ordinance

June 27, 2017 – Second reading and adoption of budget ordinance

July 5, 2017 – FY2018 Budget Book posted on City website

Employee Budget Census

CC	Department / Divisions	FY2010 Adopted 2009-2010	FY2011 Adopted 2010-2011	FY2012 Adopted 2011-2012	FY2013 Adopted 2012-2013	FY2014 Adopted 2013-2014	FY2015 Adopted 2014-2015	FY2016 Adopted 2015-2016	FY2017 Adopted 2016-2017	FY2018 Adopted 2017-2018
0102	Mayor & Commission *	5	5	5	5	5	5	5	5	5
0103	City Manager	4	4	4	4	4	4	4	5	5
0104	City Clerk	2	2	2	2	1	1	1	1	1
0105	Legal	1	1	1	1	1	1	1	1	1
	Total Gen Govt	**12**	**12**	**12**	**12**	**11**	**11**	**11**	**12**	**12**
0201	Administration	2	2	2	2	2	2	2	2	2
0202	Accounting & Budget	4	4	4	4	4	4	4	4	4
0203	Human Resources	3	3	0	0	0	0	0	0	0
0205	Revenue	5	5	5	5	5	5	5	5	5
	Total Finance	**14**	**14**	**11**	**11**	**11**	**11**	**11**	**11**	**11**
0301	**PRDA**	**0**	**0**	**1**	**1**	**1**	**1**	**1**	**0**	**0**
0501	**Information Technology**	**6**	**6**	**6**	**6**	**5**	**5**	**5**	**5**	**5**
0801	Administration	2	2	2	0	0	0	0	0	0
0802	Construction	4	4	5	0	0	0	0	0	0
0803	Code Enforcement	4	5	4	0	0	0	0	0	0
0804	Neighborhood Redevelopment	0	0	0	0	0	0	0	0	0
	Total Inspection	**10**	**11**	**11**	**0**	**0**	**0**	**0**	**0**	**0**
1201	Administration	3	3	3	3	3	3	3	3	3
1202	Planning	1	1	1	1	1	1	1	2	5
1203	Grants	2	2	2	2	2	2	2	2	0
1206	Section 8	3	3	3	3	3	3	3	3	3
1207	Downtown Development	0	0	0	0	0	1	1	1	0
	Total Planning	**9**	**9**	**9**	**9**	**9**	**10**	**10**	**11**	**11**
1601	Administrative Services	9	4	4	4	4	4	5	5	6
1602	Patrol	64	65	64	64	60	60	61	61	59
1604	Investigations	17	21	22	20	23	23	21	21	22
	Total Police	**90**	**90**	**90**	**88**	**87**	**87**	**87**	**87**	**87**
1801	Administration	2	2	2	4	4	5	4	4	4
1802	Suppression	59	59	59.5	59	60	59	60	60	61
1803	Prevention	2	2	2	1	2	2	2	11	11
1804	Training	1	1	1	1	1	1	1	1	1
1805	Construction	0	0	0	5	5	5	5	0	0
1806	Code Enforcement	0	0	0	4	4	4	4	0	0
	Total Fire	**64**	**64**	**64.5**	**74**	**76**	**76**	**76**	**76**	**77**

2201	Administration	3	0	0	0	0	0	0	0	0
2202	Street Maintenance	23	23	23	20	20	21	21	21.25	21.25
2214	Downtown Landscape	14	0	0	0	0	0	0	0	0
2216	Maintenance	15	13.5	11.5	13.5	13.5	12.5	12.5	12.75	12.75
	Total Epw - Public Works	**55**	**36.5**	**34.5**	**33.5**	**33.5**	**33.5**	**33.5**	**34**	**34**
2208	Administration	3	3	3.4	3.4	3.4	3.4	3.4	3.7	4.2
2209	Residential	14	14	13	13	13	13	13	12	12
2210	Commercial	4	4	4	4	4	4	4	4	4
2211	Compost & Recycling	2	2	2	2	2	2	2	3	3
2212	Bulk Brush	4	3	3	3	3	3	3	3	3
	Total Solid Waste	**27**	**26**	**25.4**	**25.4**	**25.4**	**25.4**	**25.4**	**25.7**	**26.2**
2215	**Fleet Maintenance**	**8**	**6.5**	**6.5**	**6.5**	**6.5**	**6.5**	**6.5**	**6.5**	**6.5**
2401	Administration	7	7	7	7	7	7	7	7	7
2402	Grounds & Cem. (Moved From 2216)	0	17	17	17	17	17	17	17	19
2409	PUBLIC SERVICES (Moved From 4411)	0	0	0	0	0	1	1	1	1
	Total Parks Services	**7**	**24**	**24**	**24**	**24**	**25**	**25**	**25**	**27**
3011	**Human Rights**	**1**	**1**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
3307	Engineering	5	7	7.6	7.6	6.6	6.6	6.6	5.8	5.3
3308	Flood Control	5	5	5	5	5	5	5	5	5
	GIS	0	0	0	0	0	0	0	0	0
	Total Epw - Engineering	**10**	**12**	**12.6**	**12.6**	**11.6**	**11.6**	**11.6**	**10.8**	**10.3**
3511	**Risk/Human Resources**	**1**	**1**	**3**	**3**	**3**	**3**	**3**	**4**	**3**
4011	**E911****								**22**	**22**
4411	**PRA**	**3**	**5**	**4**	**3**	**3**	**0**	**0**	**0**	**0**
	Total Full-Time Positions	**317**	**318**	**314.5**	**309**	**307**	**306**	**306**	**330**	**332**

The Above Amounts Include Elected Officials (5). **E911 became a Governmental Fund in FY2017.

Summary:	**FY2010**	**FY2011**	**FY2012**	**FY2013**	**FY2014**	**FY2015**	**FY2016**	**FY2017**	**FY2018**
General Fund	**282**	**285.5**	**282.6**	**277.1**	**275.1**	**274.1**	**274.1**	**275.8**	**277.3**
Other Governmental Funds								**22**	**22**
Enterprise Funds	**35**	**32.5**	**31.9**	**31.9**	**31.9**	**31.9**	**31.9**	**32.2**	**32.7**
Full-Time Positions	**317**	**318**	**314.5**	**309**	**307**	**306**	**306**	**330**	**332**

Outstanding Debt ***(revised April 18, 2017)***

Projected at Fiscal Year Ending June 30, 2018

Debt Issue		Issue Date		Original Debt	Balance @ 6-30-2017	Mid-FY Adjustments	Debt Service Payment - FY2018 Principal	Interest	Total	Funding Source - FY2018 City		Other	Total	*Projected Balance @ 6-30-2018*
2018X City Hall	#	?	Exempt	$0	$0	$0	$0	$0	$0	$0	G	$0	$0	$0
2018C E911 Equipment	#	2017	Exempt	$3,000,000	$0	$3,000,000	$186,000	$59,000	$245,000	$245,000	G	$0	$245,000	$2,814,000
2018B Floodwall Pumps	#	2017	Exempt	$3,500,000	$0	$3,500,000	$175,000	$70,000	$245,000	$245,000	G	$0	$245,000	$3,325,000
2018A Riverfront Project	#	2017	Exempt	$1,000,000	$0	$1,000,000	$90,000	$20,000	$110,000	$110,000	I	$0	$110,000	$910,000
2017 CFSB Dome Relocation	#	2017	Exempt	$3,000,000	$3,000,000	$0	$42,417	$59,188	$101,605	$0	B	$101,610	$101,610	$2,957,583
2013 Series - TeleTech		September,	Taxable	$1,285,097	$1,059,245		$75,284	$34,331	$109,615	$109,615	I	$0	$109,615	$983,961
2013 Series - Macco		September,	Taxable	$1,189,903	$980,755		$69,716	$31,792	$101,508	$101,510	I	$0	$101,510	$911,039
2013 Series - Noble Park Pool		September,	Exempt	$1,120,000	$925,000		$65,000	$25,681	$90,681	$90,680	I	$0	$90,680	$860,000
M. H. Facility		April, 2011	Exempt	$250,000	$50,000		$50,000	$0	$50,000	$50,000	I	$0	$50,000	$0
2011 MSU Facility Bonds		November, 2011	Exempt	$2,674,093	$2,109,088		$117,601	$57,399	$175,000	$175,000	I	$0	$175,000	$1,991,487
2014A (2010) Series ~~BABs~~		March, 2010	Exempt	$6,645,000	$4,505,000		$310,000	$137,150	$447,150	$447,150	I	$0	$447,150	$4,195,000
2009 KACO – Julian Carroll Conv *		April, 2009	Exempt	$2,500,000	$1,759,375		$120,000	$82,103	$202,103	$202,105	I	$0	$202,105	$1,639,375
2009 (2016) Series – KLC		March, 2009	Exempt	$2,800,000	$1,862,123		$132,130	$53,190	$185,320	$185,320	I	$0	$185,320	$1,729,993
2014B (2005) Series – PFPF		November, 2005	Exempt	$6,100,000	$3,660,000		$405,000	$88,166	$493,166	$493,170	G	$0	$493,170	$3,255,000
2011 (2004) Series – Genova (Infiniti)		May/June, 2004	Taxable	$5,000,000	$2,230,000		$310,000	$82,064	$392,064	$51,530	I	$340,535	$392,065	$1,920,000
2003 (2015) Series – KLC		June, 2003	Exempt	$3,500,000	$1,309,615		$196,298	$31,410	$227,708	$227,710	I	$0	$227,710	$1,113,317
2010B (2001) Series – Conv Center		June, 2001	Exempt	$9,290,000	$4,515,000		$450,000	$134,818	$584,818	$0	B	$584,820	$584,820	$4,065,000
				$ 52,854,093	**$ 27,965,201**	**$ 7,500,000**	**$ 2,794,446**	**$ 966,292**	**$ 3,760,738**	**$ 2,733,790**		**$ 1,026,965**	**$ 3,760,755**	**$ 32,670,755**
									GF	**$983,170**				
									IF	**$1,750,620**				

* - Debt service equally shared with McCracken County, amount shown is City share only.

** - Funded with County Bed Tax (2%); any balance is split 3-ways between City, County & CVB. (refinanced in FY2011)

*** - Debt service equally shared with McCracken County after Genova rental payments. (refinanced in FY2012)

\# - Debt issue for anticipated issues, FY2017 or FY2018.

Debt Metrics		
	Beg Bal versus original debt	**52.9%**
	Current FY Principal vs. Beg Balance	**10.0%**
	Current FY Interest vs. Beg Balance	**3.5%**
	Current FY Princ & Int vs. Beg Balance	**13.4%**
	City's share of funded debt service	**72.7%**
	End Bal versus Beg. Balance	**116.8%**

CONTRACT SERVICE FUNDING RECOMMENDATIONS - FY2018				
Agency	**Director/Representative**	**Proposed**	**SunGuard**	**Munis**
AQS - Market Grant Local Match	Mary Hammonds	$ 50,000	004-0401-536.80-72	24000401 580720
Barkley Regional Airport Authority	Richard Roof	$ 110,000	004-9999-699.90-40	24009999 594000
Brooks Stadium Commission	Dr. Frank Hideg	$ 7,500	001-2401-534.23-07	10002401 523070
Civic Beautification	Dabney Haugh	$ 2,700	001-0106-511.80-76	10000106 580760
Community Scholarship Foundation	Debbie Haus, WKCTC	$ 125,000	004-0401-536.23-07	24000401 523070
EntrePaducah	Scott Darnell	$ 50,000	004-0401-536.23-07	24000401 523070
GPEDC, Inc.	Scott Darnell	$ 250,000	004-0401-536.23-07	24000401 523070
Hotel Metropolitian	Betty Dobson	$ 2,500	004-0401-536.80-59	24000401 580590
Wall to Wall	Ro Morse	$ 18,750	004-0401-536.80-75	24000401 580750
Human Rights Commission	Dr. Bernice Belt	$ 41,680	001-3011-514	10003001
McCracken County - Animal Constrol/Shelter	Judge Robert Leeper	$ 195,000	001-0106-511.23-16	10000106 523160
Midtown Alliance of Neighbors	Sharon Poat	$ 20,000	004-0402-536.80-68	24000401 580680
Art School	Debbie Haus, WKCTC	$ 75,000	004-9999-699.90-40	24009999 594000
Paducah Band Concert	Douglas Van Fleet	$ 3,400	001-2401-534.23-07	10002401 523070
Paducah Tilghman Tornado League Football	Heather Hamilton	$ 2,000	001-2401-534.23-07	10002401 523070
Paducah Transit Authority	Arthur Boykin	$ 215,000	001-0106-511.80-08	10000106 580080
WKCTC (TV Broadcasting Services)	Tom Butler Jr.	$ 85,000	001-2811-535.23-07	10002811 523070
Paxton Park	Danny Mullen	$ 75,000	001-0106-511.80-11	10000106 580110
Art Consortium:				
Luther F. Carson Four Rivers Center, Inc. (FRC	Brian Laczko (Debbie Wattier)	$ 64,330	004-0401-536.80-61	24000401 580610
Maiden Alley Cinema	Landee Bryant	$ 5,050	004-0401-536.80-71	24000401 580710
Market House Theatre	Michael Cochran	$ 13,500	004-0401-536.80-60	24000401 580600
National Quilt Museum	Frank Bennett	$ 14,725	004-0401-536.80-65	24000401 580650
Paducah Symphony Orchestra, Inc.	Daniel Sene	$ 18,350	004-0401-536.80-55	24000401 580550
River Discovery Center	Julie Harris	$ 5,045	004-0401-536.80-57	24000401 580570
Yeiser Art Center	Lindsey Maestri	$ 4,000	004-0401-536.80-33	24000401 580330
	Totals	**$ 1,453,530**		

City of Paducah, KY Fleet Acquisition FY2018

Fleet Lease (071)			
Dpt	**Year**	**Make/Model**	**Proj. Cost ($)**
Street	2018	Dump Truck with plow & salt box	$145,000
Street	2018	Dump Truck with plow & salt box	145,000
Fire	2018	½ ton 4 door 4x4 with topper	38,650
Fire	2018	Pursuit Rated Sedan	28,650
Fire	2018	Ladder Truck	1,200,000
Parks	2018	¾ Ton Pickup 4 door 4x4	33,000
Parks	2018	½ Ton Pickup 4x4	28,000
Parks	2018	½ Ton Pickup	27,000
Parks	2018	½ Ton Pickup 4 door	29,000
Parks	2018	ZTR Mower	11,000
Parks	2018	ZTR Mower	11,000
Parks	2018	ZTR Mower	11,000
Parks	2018	ZTR Mower	11,000
Parks	2018	Tractor Cabs for Units 327H & 328H	11,000
Police	2018	Pursuit Rated Sedan	38,810
Police	2018	Pursuit Rated Sedan	38,810
Police	2018	Pursuit Rated Sedan	38,810
Police	2018	Pursuit Rated Sedan	38,810
Police	2018	Pursuit Rated Sedan	38,810
Police	2018	Pursuit Rated Sedan	38,810
Police	2018	Pursuit Rated Sedan	38,810
Police	2018	Pursuit Rated Sedan	38,810
Police	2018	Pursuit Rated Sedan	38,810
Police	2018	Pursuit Rated Sedan	38,810
Total for Fleet Lease Trust Fund			**$2,117,400**

Solid Waste (050)			
Dpt	**Year**	**Make/Model**	**Proj. Cost ($)**
Res Collection	2018	Side Arm Loader	$266,250
Comm Collection	2018	Front Loader	251,250
Bulk Brush & Leaf	2018	Truck Mounted Leaf Vacuum	180,000
Bulk Brush & Leaf	2018	Truck Mounted Leaf Vacuum	180,000
Total for Solid Waste Fund			**$877,500**

Fleet Maintenance (70)			
Dpt	**Year**	**Make/Model**	**Proj. Cost ($)**
Fleet Maintenance	2018	½ Ton Pickup 4x4	28,000
Total for Fleet Maintenance Fund			**$28,000**

Total for Fleet Acquitision Plan for FY2018 $3,022,900

Capital Improvement Plan & Project Ranking

What is the Capital Improvement Plan?

A Capital Improvement Program (CIP) is a multi-year projection and a long range plan for capital needs. Capital projects are defined as projects with a minimum funding requirement of $25,000. The CIP is a valuable tool because it builds consensus on priority of the projects, provides a picture of future financing requirements and provides a tool for growth management.

Each year, City departments develop a list of potential capital projects over the next five years for discussion during the budget season. The City Manager evaluates and prepares the annual recommended spending plan for projects to be considered and appropriated by the Board of Commissioners during the budget process. The list of FY18 appropriated projects are listed in the Capital Improvements Fund and Bond Fund pages of the Budget Book. The funds are being used mainly to support public safety operations, protect the community's investment in its infrastructure networks, and assist in creating an environment that fosters economic development opportunities.

Unfunded Project Ranking

The budget preparation process has in recent years placed an emphasis on capital project planning due to the number of large project needs that exceed funding availability. The discussion about capital projects and the need for a ranking process was emphasized further during the Next Steps Workshop in July of 2016 following the Nation Citizen Survey. Therefore, the City Manager's Office implemented the following capital projects ranking process for unfunded projects as a part of the FY18 budget development. The process aided in decision making by using criteria to objectively rank projects, which is especially helpful when project needs exceed available resources.

Next Steps Workshop July 27, 2016

Outline of the Process

1. Project Identification

The City Manager, Finance Department and various other Directors evaluated existing unfunded projects and identified new project needs for the next five years. This resulted in a list of 20 unfunded capital projects.

2. Capital Projects Ranking Committee

An internal team researched and evaluated best practices used to rank projects. The Committee recommended ranking the projects utilizing five outcome criteria and five technical criteria. The outcome criteria relates to how the project impacts a goal while the technical criteria focuses more on finances, legislation, and timing.

3. Criteria Selection

The Capital Projects Ranking Committee defined nine possible outcome-based criteria with the goal of having the list reduced to five during a City Commission Workshop in January, 2017. After discussion and voting, the Board of Commissioners and Management Team selected the five outcome-based criteria below.

Outcome Criteria	
Criteria	**Definition**
Safety	Does the project improve public safety and/or promote well-being while reducing risk for the community?
Property, Plant & Infrastructure Integrity	Does the project sustain the maintenance and/or improve existing systems and facilities?
Community Development	Does the project promote strategic and sustainable residential and commercial districts?
Economic Vitality	Does the project promote or contribute to economic vitality?
Recreation	Does the project enhance cultural, recreational, or learning opportunities by making the City a more favorable place to live?

The technical criteria take into consideration the financial, regulatory and timing aspects of the project. The staff committee reviewed examples of technical criteria. In addition to the outcome criteria listed above, the committee recommended projects be ranked using the following technical criteria.

Technical Criteria	
Criteria	**Definition**
Legal Mandate / Regulatory Compliance	Is the project legally required by legislation to address a current or future mandate?
Implications of Deferring the Project	Will deferring the project create unsafe conditions and/or result in significant future costs, loss of service, or system failure?
Relationship to Other Projects/Coordination	Is the project timely, and will it sequentially work with other existing or proposed community projects?
Capital Fiscal Impact	Are the funds already dedicated or available for the project, and/or does the project leverage outside funding?
Operational Budget Impact	Does the City have the existing capacity (staff, equipment, resources, etc.) to support the project?

4. Ranking of Projects

The Management Team ranked the projects using the outcome-based and technical criteria during a half day retreat. The ranked list as a result of that exercise is as follows:

Capital Projects Ranking List			
1	911 Infrastructure Phase I	11	Street Light Replacement (LED)
2	911 Infrastructure Phase II	12	Fire Station #4 Garage
3	City Hall Phase I	13	Health Park Phase II
4	Fountain Avenue Stormwater/ Sidewalk Improvements	14	Stuart Nelson Park Road Improvements
5	Riverfront Commons Area	15	Fire Training Field
6	Broadway / Jefferson Conversion with Bike Lanes	16	Generators
7	Replacement of Parks Roof	17	Broadway Streetscape Improvements
8	Partial Rehab of 2nd Street Parking Lot	18	Stuart Nelson Park Softball Field Improvements
9	Noble Park Tennis Court Resurfacing	19	Dolly McNutt Plaza Renovations and Repairs
10	Greenway Trail Phase III	20	3rd & Kentucky Parking Lot Beautification

5. Commission Consideration & Appropriation

The project rankings and funding options were presented to the City Commission during the FY18 budget process. Based on recommendation from the City Manager, the Board of Commissioners appropriated over $8 million for the top priority projects of E911 Infrastructure Phase 1 and City Hall Phase 1. Additionally, the Board of Commissioners selected to fund $225,000 for the Noble Park Tennis Court Resurfacing.

Summary

The Capital Project Ranking process was an inclusive exercise that incorporated input from the public, Board of Commissioners and the Management Team to fund high priority capital projects that support the Board of Commissioners strategic priorities. The City hopes to further refine this process in future budget years.

Glossary of Terms

A

Accrual Basis of Accounting – Recognition of the financial effects of transactions, events and circumstances in the period(s) when they occur regardless of when the cash is received or paid.

Adopted Budget – The budget as modified and approved by the City Commission. The adopted budget is authorized by ordinance, which sets the legal spending limit for the year.

Appropriation – A legal authorization granted by a legislative body (City Commission) to make expenditures and incur obligation for designated purposes.

B

Bond – A promise to repay borrowed money on a particular date, including the payment of a specified dollar amount of interest at predetermined intervals, often twenty years in the future.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for any given period and the proposed means of financing them.

C

Capital Improvement Plan – A plan that assesses capital needs against the City's overall goals and objectives, using a multi-year planning horizon.

Capital Outlays – Expenditures which result in the acquisition of or addition to fixed assets which are individually priced at more than $3,000

Commodities – A cost category for items required by departments to conduct their operations. Examples include utility costs, fleet charges, fuel, and repair/upkeep.

Comprehensive Annual Financial Report (CAFR) – The complete annual financial report of the City that is prepared in conformity with generally accepted accounting principles. An independent auditing firm audits the financial statements in this annual report.

Contractual Services – The costs related to services performed by individuals or businesses. Examples include insurance, legal, audit, and landfill charges.

D

Debt Service – Payment of interest and principal on an obligation resulting from bond sales or lease-purchase agreements.

Department – A major administrative unit of the City that indicates responsibility for an operation or group of related operations within a functional area.

Depreciation – Change in the value of assets (equipment, buildings, etc. with a useful life of five years or more) due to use of the assets.

Division – A specific operation within a group of related operations or functional area.

E

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to private business. It is the City's intent to recover the costs of providing the service primarily through user charges.

Enterprise Resource Planning (ERP) – Business management software – typically a suite of integrated applications – that is used to collect, store, manage and interpret data from government activities.

Expenditures – Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

F

Fiduciary Fund – A fund used to account for assets held in trust by the government for the benefit of individuals or other entities.

Fixed Assets – Assets of a long-term character, which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Full Time Equivalent (FTE) – A position for an employee working a 40-hour week for 52 weeks a year, i.e., 2,080 annual hours (2,912 for firefighters).

Fund – A fund is a grouping of related accounts that is used to maintain control over segregated resources for specific activities or objectives.

Fund Balance – The net worth of a fund, measured by total assets minus total liabilities. For purposes of reading this budget document, fund balance is cash.

Fiscal Year (FY) – A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Paducah's fiscal year begins July 1st and ends the following June 30th. The term FY2016 denotes the fiscal year beginning July 1, 2015 and ending June 30, 2016.

G

General Fund – The general fund is used to account for receipts and payments that do not belong to another specific fund, it is often referred to as the 'operating fund'

General Obligation Bonds – Bonds for the payment of which the full faith and credit of the issuing government is pledged.

Geographic Information System (GIS) – A program that facilitates the efficient management of spatial or geographic information.

Government Finance Officers Association (GFOA) – The Government Finance Officers Association is the premier association of public-sector professionals and is dedicated to providing high-quality support to state and local governments.

Governmental Funds – Those funds through which most governmental functions typically are financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

I

Infrastructure – The basic equipment and structures (such as roads and bridges) that are needed for a municipality to function.

Internal Service Fund – A fund used for operations serving other funds or departments within a government on a cost-reimbursement basis.

K

Kentucky Revised Statutes (KRS) – The name given to the body of laws which govern the Commonwealth of Kentucky.

M

Modified-Accrual Basis of Accounting – Accounting system in which revenues are recognized when available and measurable and expenses are recorded when the services or goods are received and the liabilities are incurred.

Municipal Aid Program (MAP) – A program in which a percentage of the motor fuels tax received by the State is distributed to incorporated cities based on their population.

O

Operating Expenditure – An ongoing cost for providing basic governmental services.

Ordinance – A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

P

Payment In Lieu of Tax (PILT) – Payments to the City of offset losses in property taxes due to non-taxable property with their boundary.

Pension Trust Funds – A fund that is made up of money that has been contributed by both the employer and the employee for pension benefits. A trustee administers the funds and invests the money, collects the earnings and interest, and distributes the benefits.

Personal Services – The costs (wages and benefits) associated with compensating employees for their labor.

Proprietary Fund – Operation that operates like a private commercial operation, in which services are financed through user charges and expenditures include the full cost of operations.

R

Reserve – Fund balance that cannot be appropriated or spent.

Revenues – Increases in net financial resources. Revenues include the receipt of assets for goods sold or services provided in the current reporting period, intergovernmental grants, and interest income.

S

Special Revenue Funds – A fund established by a government to account for money that must be used for a specific project.

U

Unfunded Liability – Any liability or other expense that does not have savings or investments set aside to pay it