

# **ANNUAL BUDGET**

## **FISCAL YEAR**

### **2020**



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\*Cover photo courtesy of JT Crawford, Paducah Life Magazine

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## HOW TO READ THIS DOCUMENT

### Welcome

Welcome to the published City of Paducah budget for the fiscal year beginning July 1, 2019 and ending June 30, 2020. 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 FY2020 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 City's 2020 Fiscal Year Budget. This section also contains the City's mission statement and core beliefs, the official ordinance adopting the 2020 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 2020 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 2017 and 2018 fiscal years. The revised column reflects year to date amounts in the 2019 fiscal year. Finally, the adopted column reflects the 2020 fiscal year proposed budgeted amounts. Within each fund there are departments which further describe a component of the City's organization. Each department is presented with its mission statement, a history of staffing for the department and/or fund, the department's accomplishments from FY2019, goals for the 2020 fiscal year, and a table detailing its specific budget numbers.

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.

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# CITY MANAGER’S BUDGET MESSAGE - FY2020

July 1, 2019

The preparation and compilation of the City Manager’s Adopted Budget began in August of 2018, one month after the implementation of the FY19 Budget. This Adopted Budget is the result of eleven months of collaboration to insure we proactively met all of our financial obligations for FY2020, while aligning our fiscal resources with the City’s Strategic Plan as amended in January 2019.

The creation of the FY2020 Budget included pension related cost reduction recommendations from each individual department and pension related strategies from three budget committees created in 2018: Revenue, Special Events, and Outside Agencies. The City Manager’s Office provided a recommendation to the Board of Commissioners of several stratagems to include in the adopted FY2020 Budget. The stratagems positioned the City for a strong FY2020 and have positioned the City favorably for FY2021.

Each Department submitted their budget submissions to the Finance Department during the week of March 25<sup>th</sup>. The City Manager and Finance Director met during the week of April 1<sup>st</sup> to discuss Investment Fund initiatives. During the week of April 11<sup>th</sup>, the City Manager and Finance Director met with all Department Directors to review their submissions. During the week of April 25<sup>th</sup> the City Manager and Finance Director discussed the requests with the Mayor and Commissioners. After incorporating feedback from the Board of Commissioners, the Budget was discussed in a publicized open Budget Workshop on May 16th. During the workshop, an active effort was made to solicit public feedback. Final changes were then made to the Budget and a balanced FY2020 budget was presented to the Board of Commissioners for discussion on June 11, 2019. The Budget was formally adopted by the Board of Commissioners on June 25, 2019. The Budget went into effect on July 1, 2019 for FY2020.

## **Madam Mayor and Honorable Commissioners**

It has been a pleasure serving you and the citizens of Paducah for the past year. FY2019 has been a very exciting year full of challenges and opportunities. Team Paducah has been up to the challenge! We successfully navigated through Phase 1 of the CERS Pension contribution increase, while expanding core services and completing critical projects for our community. The best example of the excellent city services at work was the successful installation of flood gates during the winter of 2019 to protect the citizens of our great City from the rising Ohio River. It truly was our team as its best. We are also proud of a number of organizational accomplishments, parks and recreation enhancements, technological advancements, and infrastructure improvements in FY2019.

We completed an important organizational initiative by developing a new mission statement and organizational values. We also worked with the Board of Commissioners to update the City’s Strategic Plan and launch a communication plan called Our Paducah.

The City continues to enhance our community through parks and recreation initiatives. We began construction of the 3<sup>rd</sup> Phase of the Greenway Trail and made significant improvement to the Pat & Jim Brockenborough Rotary Health Park with the construction of an agility fitness course, restroom facility, and spray ground. We also engaged in a Parks and Recreation master planning process to serve as a guide for the future of our Parks and Recreation system.

We also continue to improve our infrastructure through capital improvement projects in FY2019. We began major improvements to two of our Flood Wall Pump Facilities, completed 12,000 linear feet of sidewalk in the Fountain Avenue Neighborhood, completed the historical preservation project for the exterior of our amazing City Hall, renovated the interior of the City's Enhanced 911 Facility, reconstructed North 6<sup>th</sup> Street, paved streets utilizing 9,432 tons of asphalt, completed the Storm Water Master Plan, and upgraded the City's Wi-Fi at various City facilities including City Hall.

Advancing our technology continues to be a key priority for the City of Paducah. Our team continues to implement the Tyler Technologies MUNIS Enterprise Resource Planning software, as well as the new 911 Computer Aided Dispatch software system. Finally, the City is utilizing technology to improve our roadways through a roadway condition assessment software system.

Team Paducah is looking forward to another successful year in FY2020 through the projects and purchases we have planned for the fiscal year. This Balanced Budget was put together to insure it aligns with the City's Core values, as we strive to accomplish our Mission "To be the best City in the world." This budget is "Fiscally Responsible", as we strive to insure every public dollar is spent well for the betterment of the citizens we serve. This budget is "Action Oriented", as it authorizes multiple capital projects aimed at successfully accomplishing our mission. This budget is "Solution Driven", as we recognize challenges and we implement sound fiscal decisions to overcome them. This budget is "Customer Experience", as we are investing in enhancing the services we provide to insure we meet the desires of customers. This budget is "Every Person Matters", as we focus on providing equitable service both to our internal and external customers. This budget is "Personal Accountability" as throughout the creation of each line item, we are holding each other accountable to insure we are utilizing the public's monies "To be the best City in the World."

The adopted FY2020 operations budget is \$71,327,330, which is a 1.2% decrease from FY2019. The General Fund budget is \$35,973,950, a 0.4% decrease from the FY2019 revised budget. The adopted FY2020 Budget also meets all of the City's annual debt obligations. In FY2020 the City's annual debt service is \$3,721,960. At the end of FY2020 the City's anticipated outstanding debt will be \$29,514,573. Finally, the City is funding \$1.5 million in requests from outside agencies.

The City adopted a Strategic Plan that incorporates several strategic action steps for Team Paducah to accomplish over the next several years. In January of 2019, the Board of Commissioners identified W.I.N. (What's Important Now) Initiatives for Team Paducah to focus on. The following initiatives have been considered during the construction of this budget to insure we have financial capacity to accomplish these critical tasks:

<b>Key Performance Indicator</b>	<b>Action Item Code</b>	<b>Action Item</b>
Creative Industries	A-1	Recruit and create a creative and cultural council
Open, Smart & Engaged Government	O-1	Implement clear performance expectations throughout the organization
Open, Smart & Engaged Government	O-2	Create and sustain a customer centric culture aligned with our organizational values
Empower Upward Economic Mobility	E-1	Encourage and assist local business retention and expansion
Empower Upward Economic Mobility	E-2	Implement new zoning regulations
Empower Upward Economic Mobility	E-3	Promote occupancy in all downtown buildings
Develop Healthy and Sustainable Neighborhoods	N-1	Design and construct sidewalks, pedestrian walkways, bike paths and/or bike lanes to connect our neighborhoods
Develop Healthy and Sustainable Neighborhoods	N-2	Encourage, incentivize, and/or support more housing options throughout the City
Celebrate a Diverse Community	D-1	Host a multicultural event
Maintain Thoughtful and Modern Infrastructure	I-1	Connect main commercial corridors by bike paths and/or bike lanes
Recreation	R-1	Research, plan, design and construct a sports plex and recreation aquatic facility
Recreation	R-2	Create Friends of the Park organization
Recreation	R-3	Promote, design, and encourage annual athletic tournaments and competition
Public Safety	P-1	Adopt and implement alternative 911 revenue source through a partnership with the County
Public Safety	P-2	Purchase and implement a county-wide radio system for use by all local public safety and non-public safety agencies

In addition to the W.I.N initiatives, the adopted FY2020 Budget includes a large amount of capital projects and purchases. Several of the projects and some of the purchases that began in FY2019 will continue into FY2020. Here is a list of some major projects and purchases that are planned to occur in FY2020:

- Construction of Greenway Trail Phase 4 & 5
- Stuart Nelson Park Road Improvements
- Building new sidewalks to improve network connections
- Perkins Creek Bridge construction
- Noble Park Peck Addition Nature Area
- Sports Plex/Aquatic Facility Design and Construction
- Continued funding of downtown business development grants
- Upgrade email exchange server
- Bike plan implementation
- Neighborhood enhancement projects
- Police in-car camera replacement
- Continued implementation of the Tyler Technologies Munis ERP and New World CAD software

The adopted FY2020 Budget also includes some organizational changes in order to enhance organizational effectiveness and enable us to better meet some of our Strategic Plan W.I.N. Initiatives. We restructured our organization to launch a new Customer Experience Department. This department will be led by the Customer Experience Director and City Clerk Lindsay Parish. The mission of the Customer Experience Department is to revolutionize Paducah by placing citizens at the center of every decision. We accomplish this mission by creating accessible information, fostering empathy, improving communication, and supporting each citizen's journey. This is an exciting step in our efforts to create a customer centric organization. The City also created a new full-time Terminal Agency Coordinator (TAC) position in the E911 Division.

I want to thank the Board of Commissioners for their guidance in determining the priorities of the community through the budget process. I also thank the Leadership Team and staff for their hard work in developing the FY20 budget under difficult circumstances. Finally, I offer a special thanks to Finance Director Jonathan Perkins and his talented team for their efforts.

Enthusiastically submitted,



AN ORDINANCE ADOPTING THE CITY OF PADUCAH, KENTUCKY, ANNUAL OPERATING BUDGET FOR THE FISCAL YEAR JULY 1, 2019, THROUGH JUNE 30, 2020, BY ESTIMATING REVENUES AND RESOURCES AND APPROPRIATING FUNDS FOR THE OPERATION OF CITY GOVERNMENT.

WHEREAS, an Annual Operating Budget proposal has been prepared and delivered to the Board of Commissioners of the City of Paducah, KY; and,

WHEREAS, the Board of Commissioners has reviewed and discussed the proposed Annual Operating Budget and desires to adopt it for Fiscal Year 2020.

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

Section 1. The Annual Operating Budget for the Fiscal Year beginning July 1, 2019 and ending June 30, 2020, including all sources of estimated revenues and appropriations for all City funds as set forth in Exhibit Number 1 attached hereto is hereby adopted.

Section 2. The balance of all capital construction, renovation, improvement projects, and grants currently approved and/or nearing completion are hereby approved for re-appropriation and carry over for the Fiscal Year beginning July 1, 2019 and ending June 30, 2020.

Section 3. The City does hereby adopt the following financial management policies:

A. The General Fund's minimum undesignated cash balance shall be 12% of the General Fund's budgeted appropriations. The Investment Fund's minimum undesignated cash balance shall be 12% of the Investment Fund's budgeted appropriations. The Solid Waste Fund's minimum unreserved cash balance shall be 12% of the Solid Waste's budgeted operating expenses. The Debt Service Fund's minimum cash balance shall be not less than \$900,000.

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 Exhibit Number 1.

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 Board of Commissioners shall be notified five calendar days prior to obligation of the proposed 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. The City Manager or his designee shall be authorized to increase appropriations in an amount not to exceed any unanticipated increases in revenue or resources.

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. Department Directors shall be responsible for keeping all appropriated accounts within their respective department positive.

G. As 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, and leased to respective departments for use. On or after September 1, 2019, all Fleet Lease Trust Fund cash in excess of \$2,000,000, but not in excess of \$250,000 shall be transferred to the General Fund and designated as 'Committed Pension Reserve' in the Fund Balance.

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 PEPF 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 (PEPF) 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 PEPF unfunded liability.

K. The City will provide to all eligible employees up to a \$727 per month credit (for the months of July - December 2019) to be applied to the Comprehensive Health Insurance Benefit Plan (Cafeteria Plan) as directed by the employee. In January 2020, this monthly credit may be adjusted by the Board of Commissioners 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 is funded with a 1/2 cent portion of 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, property tax relief, and pension obligations.

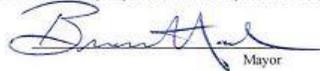
M. The Oak Grove Cemetery (PF0048) project will be funded in the following manner: 20% of all cemetery lot sales, and 5% of all cemetery crypt sales will be credited to the project. Proceeds are to be used solely for the general care, maintenance, and embellishments of the cemetery.

N. The City shall designate a 'Committed Pension Reserve' in the Fund Balances of the General and the Investment Funds in the following amounts respectively, \$243,165 and \$177,200. This is in addition to the 'Committed Pension Reserve' values in Section 3 (G).

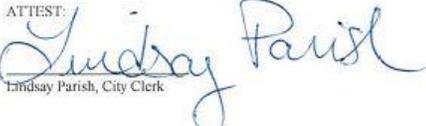
Section 4. The provisions of this Ordinance are hereby declared to be severable, and if any section, phrase or provision shall for any reason be declared invalid, such declaration of invalidity shall not affect the validity of the remainder of this Ordinance.

Section 5. All prior Municipal Orders or Ordinances or parts of any Municipal Order or Ordinance in conflict herewith are hereby repealed.

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



Mayor

ATTEST:  
  
Lindsay Parish, City Clerk

Introduced by the Board of Commissioners, June 11, 2019  
Adopted by the Board of Commissioners, June 25, 2019  
Recorded by Lindsay Parish, City Clerk, July 2, 2019  
Published by The Paducah Sun.

City of Paducah  
 Annual Operating Budget for All Funds and Categories of Government  
 Estimated Appropriations & Expenditures  
 FY2020 (July 1, 2019 to June 30, 2020)  
 Exhibit No. 1

	General Fund	Special Revenues	Capital Projects	Debt Service	Enterprise Funds	Internal Service	Trust Funds	Total
<b>Sources:</b>								
Fines	\$ 78,000	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,000
Grants	820,000	838,340	-	52,440	146,810	-	-	1,857,590
Interest Income	385,000	46,500	-	25,000	72,000	127,700	120,000	776,200
Bond Proceeds	-	2,000,000	-	-	-	-	-	2,000,000
Charges for Service	709,900	28,000	-	-	4,528,000	5,472,400	10,780	10,749,080
Other Fees	33,000	-	-	-	5,000	-	-	38,000
Occupational License	25,558,880	5,540,000	-	686,355	-	-	-	31,785,235
Permits & Fees	514,000	-	-	-	5,000	-	-	519,000
Property Rent	419,135	262,365	-	289,000	60,000	1,009,780	-	2,040,280
Property Taxes	7,143,000	-	-	-	-	-	-	7,143,000
Recreation Fees	118,000	-	-	-	-	-	-	118,000
Sales	18,200	-	-	-	130,000	0	453,500	601,700
Other Taxes	-	1,212,000	-	-	-	-	-	1,212,000
<b>Total</b>	<b>\$ 35,797,115</b>	<b>\$ 9,953,205</b>	<b>\$ -</b>	<b>\$ 1,052,795</b>	<b>\$ 4,946,810</b>	<b>\$ 6,609,880</b>	<b>\$ 584,280</b>	<b>\$ 58,944,085</b>
Fund Transfers In	\$ 420,000	\$ 1,854,490	\$ 3,755,000	\$ 2,696,165	\$ 69,560	\$ 334,250	\$ 354,185	\$ 9,483,650
<b>Total Sources</b>	<b>\$ 36,217,115</b>	<b>\$ 11,807,695</b>	<b>\$ 3,755,000</b>	<b>\$ 3,748,960</b>	<b>\$ 5,016,370</b>	<b>\$ 6,944,130</b>	<b>\$ 938,465</b>	<b>\$ 68,427,735</b>
<b>Expenditures:</b>								
General Government	\$ 1,963,265	\$ -	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 2,233,265
Finance	1,253,155	312,180	-	3,723,960	-	3,259,900	60,300	8,609,495
Information Systems	548,560	-	-	-	-	-	-	548,560
Customer Experience	426,920	-	15,000	-	-	-	-	441,920
Planning	751,325	200,000	50,000	-	92,810	-	-	1,094,135
Police	10,241,155	68,250	-	-	-	-	-	10,309,405
Fire	9,038,620	-	50,000	-	-	-	-	9,088,620
Engineering/Public Works	4,208,880	1,517,000	250,000	-	-	594,150	-	6,570,030
Parks	3,585,880	-	820,000	-	204,585	-	-	4,610,465
Cable Authority	96,105	-	-	-	-	-	-	96,105
Human Rights	17,025	-	-	-	-	-	-	17,025
Engineering	1,442,185	-	2,300,000	-	-	-	-	3,742,185
Human Resources	354,940	-	-	-	-	3,839,000	-	4,193,940
Investment Fund	-	1,327,355	-	-	-	-	-	1,327,355
E911	-	2,083,910	-	-	-	-	-	2,083,910
Solid Waste	-	-	-	-	5,815,535	-	-	5,815,535
Pensions	-	-	-	-	-	-	1,061,730	1,061,730
Fund Transfers Out	2,045,935	6,857,035	-	-	580,680	-	-	9,483,650
<b>Total Expenditures</b>	<b>\$ 35,973,950</b>	<b>\$ 12,365,730</b>	<b>\$ 3,755,000</b>	<b>\$ 3,723,960</b>	<b>\$ 6,693,610</b>	<b>\$ 7,693,050</b>	<b>\$ 1,122,030</b>	<b>\$ 71,327,330</b>
Reserves Utilized	\$ 243,165	\$ (558,035)	\$ -	\$ 25,000	\$ (1,677,240)	\$ (748,920)	\$ (183,565)	\$ (2,899,595)

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## VISION, MISSION AND VALUES

### Vision Statement

Paducah is a city where people strive to reach their full potential through lifelong learning, healthy lifestyle, creativity, culture, and compassion for one another.

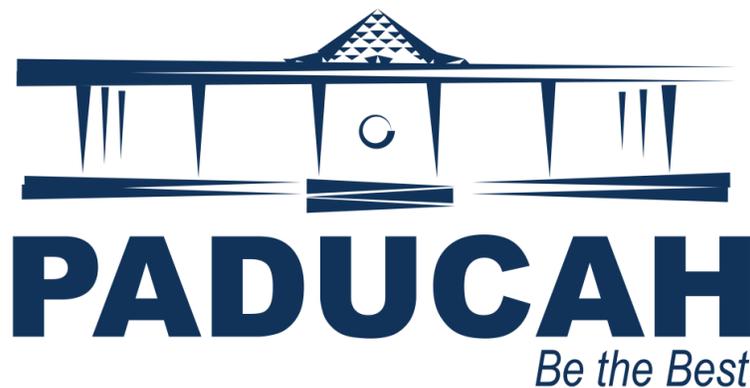
### Mission Statement

The City of Paducah is mission-drive and values based. Our mission is “To Be the Best City in the World”.

### Organizational Values

There are six organizational values guiding the City’s actions.

- ***Solution-Driven:*** We believe in proactively working together to discover innovative solutions that meet our current and future needs.
- ***Customer Experience:*** We believe in providing excellent service delivery for both our internal and external customers through a welcoming and respectful environment.
- ***Every Person Matters:*** We believe that every member of Team Paducah is critically important as we strive to accomplish our mission, and every person that chooses to live, work, and play in our City matters.
- ***Action-Oriented:*** We believe Paducah leads through responsiveness, positive forward momentum, and a thirst to always improve.
- ***Fiscal Responsibility:*** We believe in the prudent stewardship of public funds.
- ***Personal Accountability:*** We believe in holding each other accountable to insure our core values are intentionally fulfilled as we strive to carry out our mission.

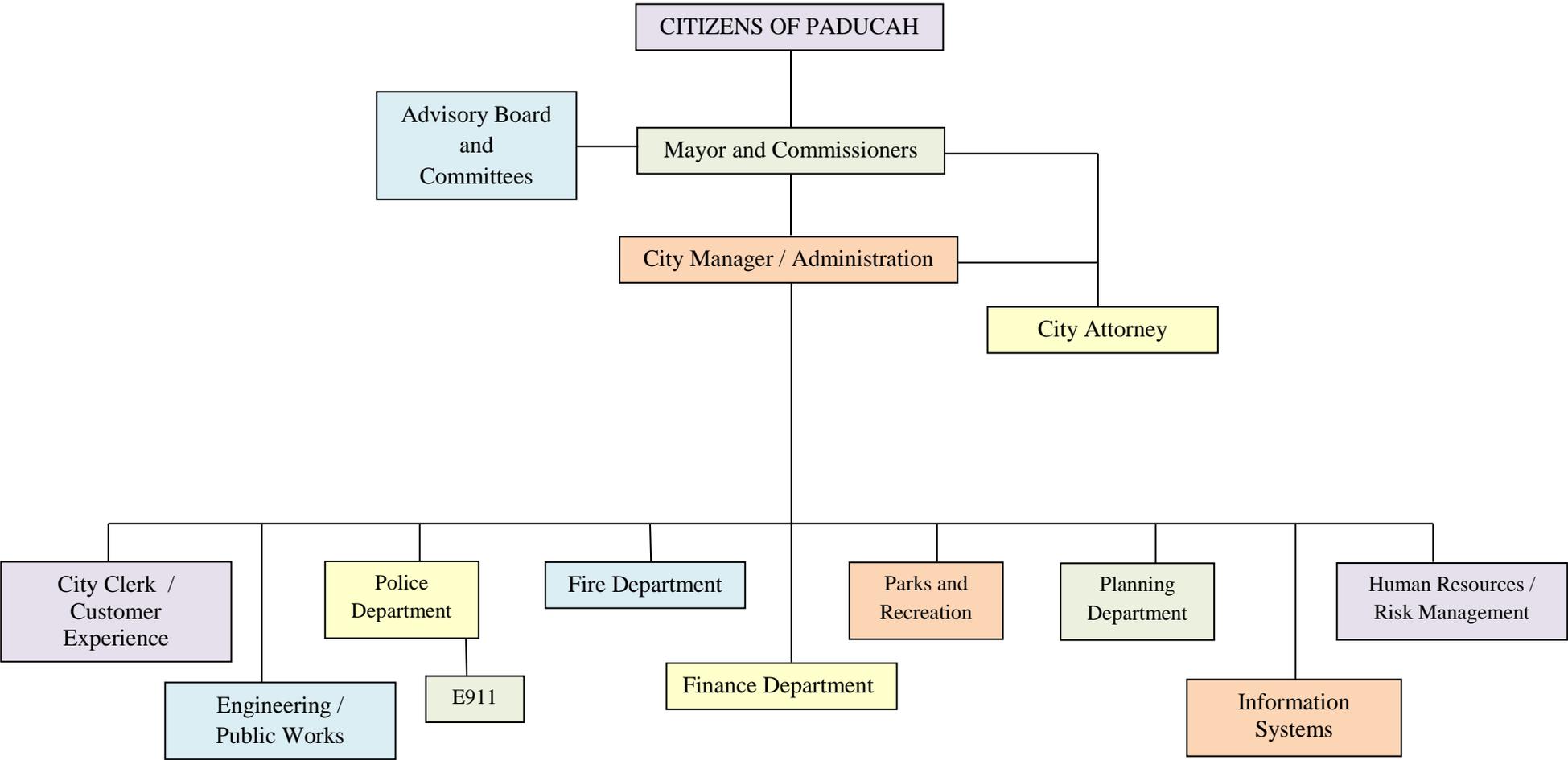


**MAYOR**  
**Brandi Harless**

**BOARD OF COMMISSIONERS**  
**Richard Abraham – Mayor Pro-Tem**  
**Gerald Watkins**  
**Sandra Wilson**  
**Brenda McElroy**

**City Manager.....James Arndt**  
**Finance Director.....Jonathan Perkins, CPA**  
**City Clerk .....Lindsay Parish**  
**Information Technology Director.....Stephen Chino**  
**Planning Director.....Tammara Tracy**  
**Police Chief.....Brian Laird**  
**Fire Chief.....Steve Kyle**  
**Parks and Recreation Director .....Mark Thompson**  
**City Engineer and Public Works Director .....Rick Murphy**  
**Human Resources Director .....Martin Russell**  
**Public Information Officer..... Pam Spencer**

# ORGANIZATIONAL CHART



## BUDGETED DEPARTMENTAL STAFFING SUMMARY

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

	2016	2017	2018	2019	2020
<b><i>General Fund</i></b>					
Administration <sup>1</sup>	11.0	12.0	12.0	12.0	10.0
Finance	11.0	11.0	11.0	11.0	12.0
PRDA <sup>2</sup>	1.0	0	0	0	0
Information Technology	5.0	5.0	5.0	6.0	4.0
Clerk / Cust. Exp. <sup>3</sup>	0	0	0	0	5.0
Planning	10.0	11.0	8.0	9.0	7.0
Police	87.0	87.0	87.0	87.0	87.0
Fire	76.0	76.0	77.0	76.0	74.0
Engineering/ Public Works <sup>4</sup>	45.1	44.8	44.3	44.3	44.25
Parks and Recreation	25.0	25.0	27.0	27.0	27.7
Human Resources	3.0	4.0	3.0	3.0	3.0
<b>Total General Fund</b>	<b>274.1</b>	<b>275.8</b>	<b>274.3</b>	<b>275.3</b>	<b>273.95</b>
<b><i>Solid Waste Fund</i></b>					
Solid Waste <sup>4</sup>	25.4	25.7	26.2	26.2	25.25
<b><i>Fleet Maint. Fund</i></b>					
Fleet Maintenance	6.5	6.5	6.5	6.5	6.5
<b><i>E911 Fund</i></b>					
E911	0	22.0	22.0	22.0	23.0
<b><i>Section 8 Fund</i></b>					
Section 8 <sup>5</sup>	0	0	3.0	3.0	1.0
<b><i>Transient Boat Dock Fund</i></b>					
Boat Dock	0	0	0	0	0.3
<b>TOTAL ALL FUNDS</b>	<b>306.0</b>	<b>330.0</b>	<b>332.0</b>	<b>333.0</b>	<b>330.0</b>

<sup>1</sup>Includes (5) elected officials

<sup>2</sup>PRDA department dissolved beginning in FY2017. Director position moved to Human Resources for half of FY2017 and then transition to the new Planner position in the Planning Department

<sup>3</sup>Clerk / Customer Experience Department created FY2020 with positions from Administration, Planning, and Fire

<sup>4</sup>Beginning FY2017, "Assistant EPW Director" position added and split between EPW and Solid Waste; EPW "Operations Manager" position deleted

<sup>5</sup>Section 8 became a stand-alone fund during FY2018

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## 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:

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 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."

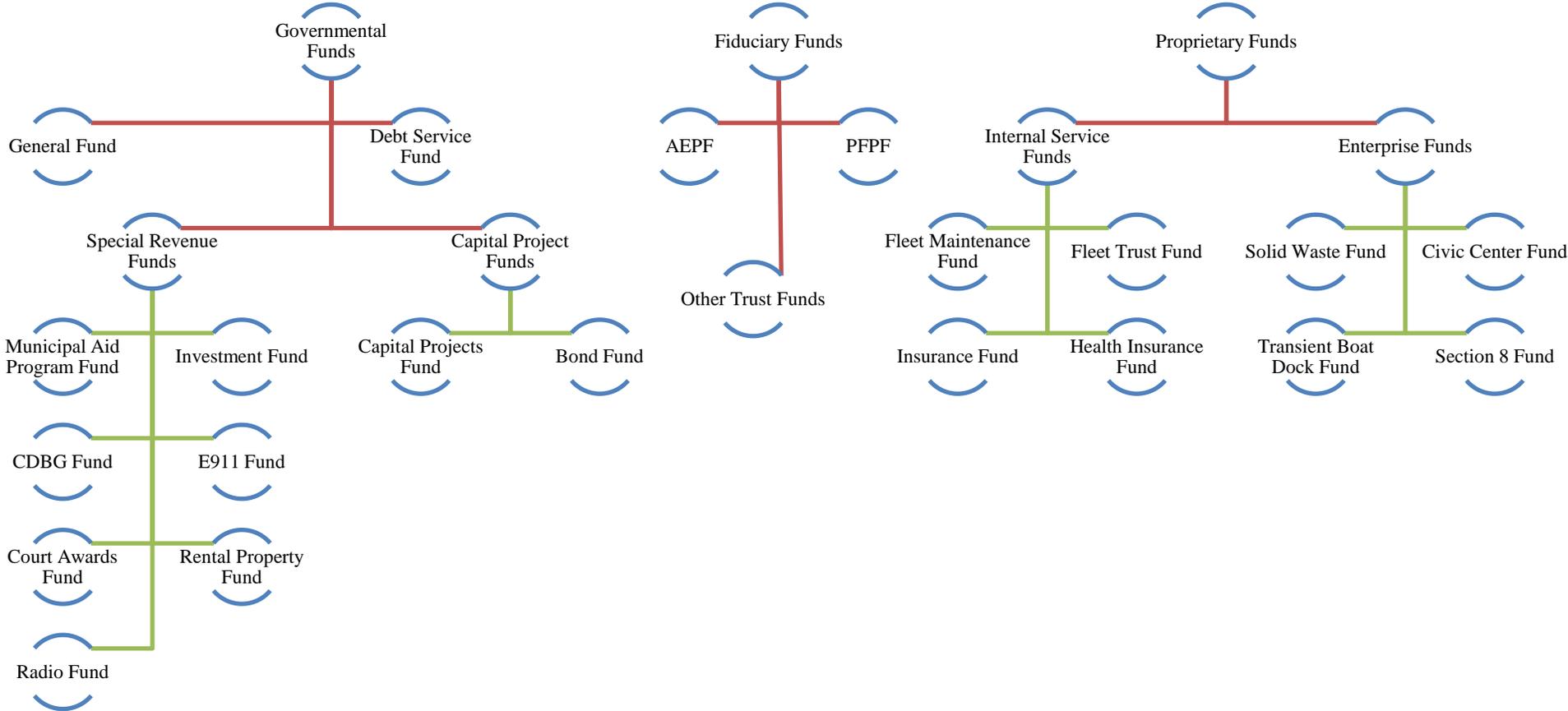
### **Proprietary Funds**

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, 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 of accounting.

# 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: Administration, Finance, Information Technology, City Clerk/Customer Experience, Planning, Police, Fire, Engineering/Public Works, Parks and Recreation, 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 FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<b><i>Revenues</i></b>				
Fines	\$82,353	\$89,286	\$76,000	\$78,000
Grants	\$762,019	\$736,655	\$1,277,715	\$820,000
Interest Income	\$120,475	\$317,752	\$366,000	\$385,000
Charges for Service	\$687,808	\$698,191	\$705,120	\$709,900
Other Fees	\$136,300	\$112,833	\$38,000	\$33,000
Licenses	\$24,807,583	\$25,162,031	\$24,828,600	\$25,558,880
Permits & Fees	\$454,575	\$485,100	\$487,000	\$514,000
Property Rent	\$407,676	\$413,688	\$416,425	\$419,135
Taxes	\$6,862,000	\$7,212,282	\$7,110,770	\$7,143,000
Recreation Fees	\$122,799	\$128,517	\$93,500	\$118,000
Sales	\$24,436	\$28,577	\$18,200	\$18,200
Interfund Transfers	\$642,142	\$677,862	\$720,030	\$420,000
<b>Total Revenues</b>	<b>\$35,110,166</b>	<b>\$36,062,774</b>	<b>\$36,137,360</b>	<b>\$36,217,115</b>
<b><i>Expenditures</i></b>				
Administration	\$1,543,730	\$1,942,639	\$1,838,990	\$1,963,265
Finance	\$1,050,083	\$1,085,798	\$1,133,840	\$1,253,155
Information Technology	\$560,910	\$619,546	\$688,335	\$548,560
Clerk/Customer Experience	0	0	0	\$426,920
Planning	\$714,753	\$725,527	\$767,995	\$751,325
Police	\$9,086,071	\$9,439,579	\$10,228,235	\$10,241,155
Fire	\$8,158,479	\$8,483,917	\$8,786,690	\$9,038,620
Engineering/Public Works	\$4,826,800	\$5,332,896	\$5,945,420	\$5,651,065
Parks Services	\$3,012,236	\$3,122,530	\$3,445,530	\$3,585,880
Cable Authority	\$98,119	\$111,091	\$107,155	\$96,105
Human Rights	\$40,222	\$33,662	\$16,370	\$17,025
Human Resources	\$370,652	\$387,141	\$345,815	\$354,940
Audit Adjustments	\$295,693	\$320,072	0	0
Interfund Transfers	\$3,223,020	\$2,091,878	\$2,819,260	\$2,045,935
<b>Total Expenditures</b>	<b>\$32,980,768</b>	<b>\$33,696,276</b>	<b>\$36,123,635</b>	<b>\$35,973,950</b>

## GENERAL FUND STATEMENT OF REVENUES BY SOURCE

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<b><i>Fines</i></b>				
Warrant Service Fee	\$31,238	\$25,070	\$28,000	\$24,000
Nuisance Violations	\$25,290	\$40,939	\$30,000	\$35,000
Other Fines	\$25,825	\$23,277	\$18,000	\$19,000
<b><i>Grants</i></b>				
State Incentive – Police	\$371,426	\$356,987	\$401,000	\$410,000
State Incentive – Fire	\$339,172	\$342,616	\$385,000	\$380,000
Other Grants	\$51,420	\$37,052	\$491,715	\$30,000
<b><i>Interest Income</i></b>	<b>\$120,475</b>	<b>\$317,752</b>	<b>\$366,000</b>	<b>\$385,000</b>
<b><i>Charges for Service</i></b>				
Tax Collection Fee – School	\$185,586	\$195,017	\$180,000	\$200,000
Overhead (Admin) Charges	\$308,520	\$300,200	\$324,200	\$311,280
Other Charges for Service	\$193,702	\$202,975	\$200,920	\$198,620
<b><i>Licenses &amp; Permits</i></b>				
Payroll Tax	\$15,705,096	\$15,884,267	\$15,960,000	\$16,620,000
Insurance Tax	\$4,331,956	\$4,592,834	\$4,350,000	\$4,400,000
Business License	\$4,721,657	\$4,631,352	\$4,545,000	\$4,590,000
ABC License	\$139,085	\$157,760	\$130,000	\$145,000
License Penalties	\$246,125	\$263,210	\$210,000	\$210,000
Revenue sharing with County	(\$336,336)	(\$367,392)	(\$366,400)	(\$406,120)
<b><i>Permits &amp; Fees</i></b>				
KY Telecommunication Tax	\$229,221	\$275,354	\$275,000	\$280,000
Building & Electrical	\$191,828	\$173,116	\$177,000	\$200,000
Other Permits & Fees	\$33,526	\$36,630	\$35,000	\$34,000
<b><i>Property Rent &amp; Sales</i></b>				
Forest Hills Lease	\$372,624	\$378,024	\$383,425	\$384,135
Other Property Rent & Sales	\$35,052	\$35,664	\$33,000	\$35,000
<b><i>Taxes</i></b>				
Real Current Year	\$4,212,329	\$4,459,449	\$4,677,000	\$4,875,000
Personal Current Year	\$675,974	\$661,312	\$720,000	\$620,000
Vehicle Tax County	\$747,384	\$746,963	\$715,000	\$725,000
PJC Tax Collection	\$328,814	\$330,584	0	0
Local Bank Deposit Tax	\$242,931	\$290,262	\$295,770	\$322,000
PILT – Paducah Power	\$249,907	\$248,771	\$250,000	\$249,000
Annexation Rebates	(\$25,878)	(\$32,442)	(\$33,000)	(\$37,000)
Other Taxes	\$430,538	\$507,383	\$486,000	\$389,000
<b><i>Recreation Fees</i></b>	<b>\$122,799</b>	<b>\$128,517</b>	<b>\$93,500</b>	<b>\$118,000</b>
<b><i>Sales</i></b>	<b>\$24,436</b>	<b>\$28,577</b>	<b>\$18,200</b>	<b>\$18,200</b>
<b><i>Other Fees</i></b>	<b>\$136,300</b>	<b>\$112,833</b>	<b>\$38,000</b>	<b>\$33,000</b>
<b><i>Interfund Transfers</i></b>	<b>\$642,142</b>	<b>\$677,862</b>	<b>\$720,030</b>	<b>\$420,000</b>
<b>Total Revenues</b>	<b>\$35,110,164</b>	<b>\$36,062,774</b>	<b>\$36,137,360</b>	<b>\$36,217,115</b>

### Department Mission:

The Administration Department consists of the Board of Commissioners and the City Manager's Office. The Department operates under the City's mission statement, which is "To Be the Best City in the World." There are six organizational values guiding the department:

- **Solution-Driven:** We believe in proactively working together to discover innovative solutions that meet our current and future needs.
- **Customer Experience:** We believe in providing excellent service delivery for both our internal and external customers through a welcoming and respectful environment.
- **Every Person Matters:** We believe that every member of Team Paducah is critically important as we strive to accomplish our mission, and every person that chooses to live, work, and play in our City matters.
- **Action-Oriented:** We believe Paducah leads through responsiveness, positive forward momentum, and a thirst to always improve.
- **Fiscal Responsibility:** We believe in the prudent stewardship of public funds.
- Personal Accountability:** We believe in holding each other accountable to insure our core values are intentionally fulfilled as we strive to carry out our mission.

### Board of 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's Office:

The City Manager is a professional appointed by the Paducah Board of Commissioners and serves as Chief Administrative Officer of the city. The City Manager's Office works as a team to assist the Board in formulating goals, objectives, policies, budgets, and programs in addition to translating policy and visionary ideas into tangible results through the day-to-day supervision of the city departments. Additionally, the office oversees the preparation of the annual operating budget and capital improvement plan.



The communication function also resides in the City Manager's Office. The Public Information Officer 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.

## Staffing Summary: Administration

	<u>Grade</u>	<u>Actual FY2017</u>	<u>Actual FY2018</u>	<u>Revised FY2019</u>	<u>Proposed FY2020</u>
<i>Mayor &amp; Commissioners</i>					
Mayor		1.0	1.0	1.0	1.0
Commissioner		4.0	4.0	4.0	4.0
<i>City Manager</i>					
City Manager	AA	1.0	1.0	1.0	1.0
Assist. to City Manager	P	1.0	1.0	1.0	0.0
Assist. City Manager	Z	0.0	0.0	0.0	1.0
Public Information Officer	P	1.0	1.0	1.0	1.0
Business Systems Analyst	P	1.0	1.0	0.0	1.0
Administrative Assist. III	D	1.0	1.0	1.0	1.0
<i>City Clerk<sup>1</sup></i>					
City Clerk	P	1.0	1.0	1.0	0.0
Assist. City Clerk	F	0.0	1.0	0.0	0.0
Executive Assistant II	I	0.0	0.0	1.0	0.0
<i>Legal</i>					
Corporate Counsel		1.0	1.0	1.0	0.0
<b>TOTAL</b>		<b>12.0</b>	<b>13.0</b>	<b>12.0</b>	<b>10.0</b>

<sup>1</sup>City Clerk division moved to Clerk / Customer Experience Department FY2020

## FY 2019 Accomplishments:

- Continued emphasis on community education and outreach regarding city initiatives and services with the 3<sup>rd</sup> Annual Citizens' Academy, service club presentations, Meet the Team events, 2018 National Citizen survey results rollout and Local Government 101 at McCracken County Library.
- Completed two retreats with the Board of Commissioners seeking alignment to prioritize the initiatives on the Strategic Plan action items. Also established reporting structure and launched the marketing campaign with Innovations Branding House.
- Updated mission statement and organizational values, and developed educational campaign including logo, posters, banners, and videos.
- Worked with professional consultant toward completion of second phase of Comprehensive Storm Water Master Plan including public engagement component regarding implementation of stormwater infrastructure fee.
- Successfully worked city-wide to install floodgates as the Ohio River crested at over 53 feet.
- Completed the City Hall Rehabilitation project and held a celebratory open house.
- Emphasis on economic development initiatives, including the creation of a downtown Tax Incrementing Finance (TIF) district and the recruitment of a Business Development Specialist position.
- Worked with the Board of Commissioners and Leadership Team to address the pension crisis in the FY2020 budget by

- finding efficiencies, evaluating new revenue options and growing the economy.
- Developed a 5 year Capital Improvement Plan with the Leadership Team.
- Implemented the Middle Management Team aimed at utilizing departmental leaders to tackle organizational wide challenges. The 2019 goals of the team included customer experience “blue” cards, grass and weeds communication, and the development of hospitality customer experience training.
- Created and received recommendation from a cross-departmental team charged with evaluating and recommending improvements to the codes and permitting process.
- Evaluated the organizational structure and recommended a new Customer Experience Department to meet the Board of Commission’s goals.
- Created cross-departmental teams to evaluate the City’s process for supporting outside agencies and special events.
- Continued negotiations for cable television franchise renewal.
- Upgraded Tricaster directing and switching system in television media room at City Hall.
- Developed a strong Leadership Team through the implementation of accountability partners and Strengths Finder at the annual retreat and in weekly meetings.
- Implemented Phase 2 of the Munis Enterprise Resource Planning software project, which improved processes related to occupational licenses and general billing.
- Hosted two all City employee meetings for the first time in recent history.
- Established weekly meetings with Board of Commissioners and Leadership Team members.
- Completed six-month evaluations of all Leadership Team members.
- Created a Western Kentucky City Manager networking group.

**FY2020 Goals:**

- Hold an annual retreat with the Board of Commissioners to renew alignment on the “What’s Important Now” (WIN) initiatives on the Strategic Plan action items.
- Increase focus on completion of Strategic Plan WIN initiatives
- Adopt a Stormwater project fee and implement a new Stormwater program.
- Implement the recommendations of the special events and outside agency committees, including increased cost recovery for special events and a competitive process for outside agency funding.
- Enhance customer service by expanding the City’s electronic footprint through the implementation of the Enterprise Resource Planning Software Project’s self-service features, credit card payments, Tyler 311 service module, and Property Taxes.
- Complete website (paducahky.gov) theme enhancement and software upgrade.

- Reinforce organizational mission and values through video and graphic campaigns.
- Finalize negotiations with Comcast for 10-year franchise agreement and update Chapter 22 of Paducah Code of Ordinances (Cable Communications).
- Continue emphasis on community education and outreach regarding city initiatives and services with the 4<sup>th</sup> Annual Citizens' Academy, service club presentations, Meet the Team events, and Our Paducah 101 at McCracken County Library.
- Continue to work with the Board of Commissioners and Leadership Team to address the pension crisis in the FY2021 budget by finding efficiencies, evaluating new revenue options and growing the economy.
- Implement quarterly financial reports based on the adopted 5 year Capital Improvement Plan.
- Continue utilization of the Middle Management Team for organizational wide challenges.
- Implementation of the recommendations from the cross-departmental team charged with evaluating and recommending improvements to the codes and permitting process, including pre-application meetings, electronic plan review and utilizing the Customer Experience Representatives to facilitate the process for customers.
- Hold a Leadership Team retreat with a focus on the continued used of Strengths Finder.
- Host a Kentucky City/County Management Association educational session.
- Press for an elevation of performance standards.



## Department Budget Summary: Administration

### Department Summary:

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
Personal Services	\$831,306	\$1,065,554	\$918,845	\$762,505
Contractual Services	\$402,538	\$485,848	\$514,995	\$809,130
Commodities	\$92,980	\$98,537	\$137,150	\$101,630
Contributions	\$216,906	\$292,700	\$268,000	\$290,000
Capital Outlay	\$9,648	\$5,797	0	0
<b>Total Dept. Budget</b>	<b>\$1,553,378</b>	<b>\$1,948,436</b>	<b>\$1,838,990</b>	<b>\$1,963,265</b>

### Division Summary:

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Mayor &amp; Commiss.</i>				
Personal Services	\$188,644	\$178,522	\$185,720	\$187,330
Contractual Services	\$2,200	\$1,782	\$1,315	\$1,345
Commodities	\$22,731	\$19,968	\$49,000	\$27,160
<i>City Manager</i>				
Personal Services	\$516,608	\$707,301	\$530,420	\$575,175
Contractual Services	\$9,130	\$16,257	\$14,280	\$10,515
Commodities	\$21,641	\$41,980	\$43,510	\$46,170
Capital Outlay	\$9,648	0	0	0
<i>City Clerk<sup>1</sup></i>				
Personal Services	\$99,613	\$153,027	\$175,550	0
Contractual Services	\$15,867	\$13,269	\$9,655	0
Commodities	\$26,351	\$16,460	\$21,440	0
Capital Outlay	0	\$5,797	0	0
<i>Corporate Counsel</i>				
Personal Services	\$26,439	\$26,704	\$27,155	0
Contractual Services	\$178,566	\$253,628	\$179,345	\$181,370
Commodities	\$3,348	\$1,220	\$3,800	\$3,500
<i>Other<sup>2</sup></i>				
Contractual Services	\$196,775	\$200,912	\$310,400	\$615,900
Contributions	\$216,906	\$292,700	\$268,000	\$290,000
Commodities	\$18,909	\$18,909	\$19,400	\$24,800
<b>Total Dept. Budget</b>	<b>\$1,553,378</b>	<b>\$1,948,436</b>	<b>\$1,838,990</b>	<b>\$1,963,265</b>

<sup>1</sup> City Clerk division moved to Customer Experience Department FY2020

<sup>2</sup> Other includes Non-Departmental, Memberships & Contingency, and Civic Beautification divisions of Administration

**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.

**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 all employees and prepares all manner of payroll-related reports. They receive and process all purchase requisitions entered by departments, issuing over 6,000 vendor payments a year. Grant administration staff researches grant opportunities, assists with project development, and the application process and administration of federal and state grant awards, in addition to working with agencies on legislative pass-through grants.

**Revenue:**

The Revenue Division is responsible for the billing and collection of property tax bills, business licenses, payroll taxes, municipal insurance premium taxes, and all other miscellaneous revenue received from all sources. This division works closely with other departments for business licensing compliance, and coordinates collection efforts with legal staff to collect delinquent accounts.

**Staffing Summary: Finance**

	<u>Grade</u>	<u>Actual FY2017</u>	<u>Actual FY2018</u>	<u>Revised FY2019</u>	<u>Proposed FY2020</u>
<i>Administration</i>					
Director of Finance	Z	1.0	1.0	1.0	1.0
Executive Assistant I	F	1.0	1.0	1.0	1.0
<i>Accounting &amp; Budget</i>					
Controller	T	1.0	1.0	1.0	1.0
Accountant	J	3.0	3.0	3.0	3.0
Grants Administrator	L	0.0	0.0	0.0	1.0
<i>Revenue</i>					
Revenue Manager	S	1.0	1.0	1.0	1.0
Revenue Auditor	J	1.0	1.0	1.0	1.0
Revenue Technician II	D	0.0	0.0	0.0	1.0
Revenue Technician	C	1.0	1.0	1.0	2.0
Account Clerk	B	2.0	2.0	2.0	0.0
<b>TOTAL</b>		<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>12.0</b>

### **FY2019 Accomplishments:**

- Updated the General fund's 5-year revenue/expenditure trend projections
- Applied for the 27<sup>th</sup> consecutive GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY2018 CAFR
- Implemented ERP software replacement Phase 2 – Business Licenses and General Billing
- 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
- Maintained the City's bond rating

### **FY2020 Goals:**

- 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
- Produce CAFR worthy of receiving the GFOA Certificate for Achievement
- Refine ERP software Phase 1 – Accounting, Budget, Purchasing
- Refine ERP software replacement Phase 2- Business Licenses and General Billing
- Implement ERP software Phase 4 – Property Taxes
- Continue to streamline the look and evaluate the functionality of the City of Paducah Budget document
- Maintain the City's bond rating
- Continue developing methods, processes, procedures, and partnerships in an effort to attain 100% business license and payroll tax compliance
- Continue to work closely with our property tax billing vendor to fine-tune and expand the billing system
- Continue efforts to collect delinquent accounts, including but not limited to: property taxes, business licenses, and payroll taxes

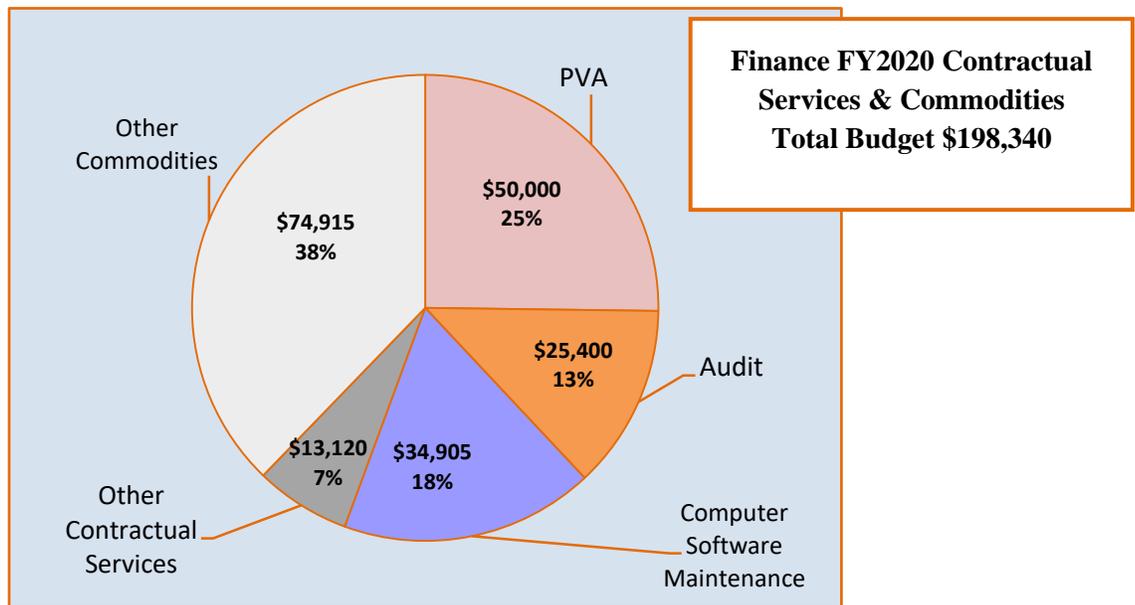
**Department Budget Summary: Finance**

**Department Summary:**

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
Personal Services	\$846,698	\$879,367	\$918,970	\$1,054,815
Contractual Services	\$137,200	\$137,776	\$140,480	\$123,425
Commodities	\$66,185	\$68,655	\$74,390	\$74,915
Capital Outlay	0	0	\$5,405	0
<b>Total Dept. Budget</b>	<b>\$1,050,083</b>	<b>\$1,085,798</b>	<b>\$1,139,245</b>	<b>\$1,253,155</b>

**Division Summary:**

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Administration</i>				
Personal Services	\$251,655	\$260,067	\$269,310	\$285,850
Contractual Services	\$3,723	\$2,863	\$3,485	\$3,310
Commodities	\$11,429	\$9,162	\$8,045	\$10,020
Capital Outlay	0	0	\$5,405	0
<i>Accounting &amp; Budget</i>				
Personal Services	\$295,313	\$297,224	\$341,690	\$416,070
Contractual Services	\$61,090	\$62,399	\$56,375	\$48,330
Commodities	\$21,251	\$21,452	\$20,415	\$23,715
<i>Revenue</i>				
Personal Services	\$299,731	\$322,076	\$307,970	\$352,895
Contractual Services	\$72,387	\$72,515	\$80,620	\$71,785
Commodities	\$33,505	\$38,041	\$45,930	\$41,180
<b>Total Dept. Budget</b>	<b>\$1,050,083</b>	<b>\$1,085,798</b>	<b>\$1,139,245</b>	<b>\$1,253,155</b>



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## 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. The Information Technology Department's 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 oversees all GIS software and hardware upgrades, new data acquisition, web publishing, and 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

	<u>Grade</u>	<u>Actual FY2017</u>	<u>Actual FY2018</u>	<u>Revised FY2019</u>	<u>Proposed FY2020</u>
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	0.0
GIS Specialist	P	1.0	1.0	1.0	1.0
Software Technician	P	0.0	0.0	1.0	0.0
<b>TOTAL</b>		<b>5.0</b>	<b>5.0</b>	<b>6.0</b>	<b>4.0</b>

**FY2019 Accomplishments:**

- Continued 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;
- Began implementation and configuration of Tyler New World CAD/911 software and hardware in concert with Emergency Communication Service Department;
- Stephen Chino served as President Elect of the Kentucky Association of Mapping Professionals and coordinated setup and management of the 2018 Kentucky GIS Conference. Jessica Lott serves as secretary and also aided.
- Assisted in Commission Chamber upgrade, installing large screens and accessories to facilitate easier communication with the public;
- Provided McCracken County with GIS services related to future land use planning, zoning, voter districts, addressing, emergency siren locations and parcel records maintenance;
- Replaced all core network switches in the communications building and City Hall.
- Free Public Wi-Fi was installed in City Hall for citizen and employee use.

**FY2020 Goals:**

- Organizational Support & Advancement: Enhance service delivery by supporting the use of technology in city government;
- Upgrade Microsoft Exchange Server and Office to 2019 versions across all city departments;
- GIS: Continue to educate internal and external customers on the opportunities to utilize GIS data and analysis.

**Department Budget Summary: Information Technology**

	Actual <u>FY2017</u>	Actual <u>FY2018</u>	Revised <u>FY2019</u>	Proposed <u>FY2020</u>
Personal Services	\$409,057	\$476,073	\$481,190	\$384,150
Contractual Services	\$95,223	\$85,364	\$117,385	\$79,890
Commodities	\$39,202	\$38,826	\$54,260	\$50,520
Capital Outlay	\$17,428	\$19,282	\$35,500	\$34,000
<b>Total Dept. Budget</b>	<b>\$560,910</b>	<b>\$619,545</b>	<b>\$688,335</b>	<b>\$548,560</b>

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## CITY CLERK AND CUSTOMER EXPERIENCE

### **Department Mission:**

The mission of the City Clerk and Customer Experience Department is to revolutionize Paducah by placing citizens at the center of every decision. We accomplish this mission by creating accessible information, fostering empathy, improving communication, and supporting each citizen's journey.

➤ *Accessible Information*

We believe that interacting with government should not be complicated. It should be straight-forward and understandable. Our department is in charge of ensuring that the ordinances and municipal orders passed by the City Commission are accurate, understandable and accessible to the public.

➤ *Fostering Empathy*

We know that the best cities are compassionate cities. The City Clerk and Customer Experience Department makes empathy a driving force in process design and in each interaction with citizens and businesses.

➤ *Open Communication*

We recognize that open communication and transparency in government are key to building community trust. From open records requests and open commission meetings to open conversations and clear processes, we are striving to be open with how we communicate with the public.

➤ *Supporting Journeys*

We understand that each person in our community is unique, with their own passions, needs and abilities. It's our job to make sure each person knows that they matter to us by mapping their journeys, understanding their needs and implementing the right technologies to meet and exceed expectations.

➤ *Citizens at the Center*

We believe the purpose of government is to create better lives for the citizens we serve. By understanding our citizens, their journeys and experiences, we can actively improve quality of life and trust in local government.

**Department Divisions:**

**City Clerk:**

As the official custodian of records for the City, the City Clerk with the help of the Assistant City Clerk, prepares, maintains and safeguards the official City records. The Clerk’s office is in charge of preparing ordinances, municipal orders, minutes and agendas for the Board of Commissioners while ensuring everything is easily accessible to the public. The Clerk’s office also assists the City Manager with applications for alcohol licenses for the City of Paducah and assists the Mayor with appointments to city boards and commissions.

**Customer Experience:**

The Customer Experience Department is in charge of assisting citizens and businesses with navigating city government, acting as liaisons and advocates. Customer Experience Representatives schedule kick-start meetings for building projects, ensure that applications for permits are routed to the appropriate department, handle general inquiries and complaints, and solicit and maintain feedback data. We are in charge of making recommendations for continual improvements to internal processes and customer experiences.

**Staffing Summary: Customer Experience**

	<u>Grade</u>	<u>Actual FY2017</u>	<u>Actual FY2018</u>	<u>Revised FY2019</u>	<u>Proposed FY2020</u>
City Clerk / Director of Customer Exp.	U	0.0	0.0	0.0	1.0
Exec. Assist. II / Assist. City Clerk	I	0.0	0.0	0.0	1.0
Cust. Exp. Representative	E	0.0	0.0	0.0	3.0
<b>TOTAL</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>5.0</b>



**FY2019 Accomplishments:**

- Implemented CivicClerk for faster, easier agenda preparation
- Began work to create the Customer Experience Department to take effect in FY2020
- Applied for a Kentucky Department of Libraries and Archives Grant for Ordinance and Minute Book Digitization
- Transitioned to new City Clerk Lindsay Parish and new Assistant City Clerk Claudia Meeks
- Led an Outside Agency Budget Review Committee to update funding processes
- Finalized the recodification of the Paducah Code of Ordinances
- Led a Permitting Taskforce for the review of and update to current permitting processes across departments

**FY2020 Goals:**

- Fully implement the Department
- Implement an online solution to guide applicants through the permitting process
- Assist with the creation of a cross-departmental User’s Guide for permitting
- Implement Kick-Start Meetings and an Internal Review Committee
- Digitize all City of Paducah Ordinances, Minutes, and Municipal Orders to be fully available and researchable online
- Implement an annual meeting for all city appointed board and commission chairs
- Create an internal taskforce to expand city diversity and inclusion initiatives

**Department Budget Summary: Customer Experience**

	<u>Actual FY2017</u>	<u>Actual FY2018</u>	<u>Revised FY2019</u>	<u>Proposed FY2020</u>
Personal Services	0	0	0	\$375,265
Contractual Services	0	0	0	\$15,535
Commodities	0	0	0	\$36,120
Capital Outlay	0	0	0	0
<b>Total Dept. Budget</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$426,920</b>

### **Department Mission:**

The Department of Planning exists to

- Guide the land use, planning, and development process in the City of Paducah
- Ensure the orderly and efficient use and reuse of land now and for the future
- Maximize the health, safety, and economic well-being for all residents
- Facilitate the creation of quality spaces that enhance the quality of life for Paducahans

The department consists of 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 two divisions: Administration and Planning.

### **Administration:**

The Administration division provides overall program preparation, direction, and oversight; maintains department personnel, budget, and land use records; provides administrative support to pertinent boards, committees, and commissions; and provides support and guidance for the entire department. This division handles the sale of city-owned properties and provides staff support to the Urban Renewal and Community Development Agency (URCDA).

### **Planning:**

The Planning division is responsible for the development and update of the Comprehensive Plan for the City of Paducah; that Plan ideally is inclusive, transparent, unbiased and reflects the comprehensive values of the entire community and protects the public interest.

The Comprehensive Plan can be implemented in a variety of ways. The most common tool to implement the Comprehensive Plan is through the zoning ordinance. One of the chief responsibilities of the department includes reviewing site plans and plats for compliance and providing staff review and support for the land use decision-making bodies, specifically, the Planning Commission, the Board of Adjustment, and the Historical and Architectural Review Commission (HARC). The department must also tend to the ordinance's update needs.

The Comprehensive Plan can also be implemented through the City's annexation activities, strategic projects, and focused programs.

One such strategic project is the **riverfront development**. A critical tool is a tax increment financing (TIF) district for the Paducah Riverfront and Downtown Area. To facilitate the necessary investment for the TIF, Weyland Ventures is partnering with the City to explore riverfront development, such as a hotel. These steps are implementing the strategies outlined in the Renaissance Area Master Plan (RAMP), as amended.

A completely new and very unique economic development driver arrived in the form of Opportunity Zones. To maximize the potential private investment encouraged by this tax-relief tool, the department is strategically packaging and marketing projects in the OZ to aggregate the benefit and guide investment where it can be most useful and fulfill the Comprehensive Plan.

The **Main Street** program is another focused program implementing a keystone objective of the Comprehensive Plan: continued revitalization of downtown. As a staff member, the Downtown Development Specialist serves as the Main Street Director, recruiting business and linking partner associations, downtown stakeholders, and the Main Street Advisory Board. The Main Street Board of Directors, a board of five citizens, has the responsibility of assisting with the Main Street accreditation process and coordinating with staff in executing strategies of the Four-point Main Street approach.

Staff is also responsible for promoting and administering the downtown incentive programs: façade grants, new business grants, roof stabilization grants, tax moratorium program, and the upper story residential grant program.

**Staffing Summary: Planning**

	<u>Grade</u>	<u>Actual FY2017</u>	<u>Actual FY2018</u>	<u>Revised FY2019</u>	<u>Proposed FY2020</u>
<i>Administration</i>					
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	0.0
<i>Planning</i>					
Planner I	L	2.0	1.0	1.0	0.0
Planner II	M	0.0	1.0	0.0	0.0
Grants Administrator	L	1.0	1.0	1.0	0.0
Community Dev. Planner	M	1.0	1.0	1.0	0.0
Downtown Dev. Specialist	M	1.0	1.0	1.0	0.0
Arts & Culture Coordinator	H	0.0	0.0	1.0	0.0
Planning Project Manager	P	0.0	0.0	1.0	0.0
Business Dev. Specialist	M	0.0	0.0	0.0	1.0
Principal Planner	P	0.0	0.0	0.0	1.0
Senior Planner	M	0.0	0.0	0.0	1.0
Associate Planner	L	0.0	0.0	0.0	1.0
Neighborhood Planner	H	0.0	0.0	0.0	1.0
<b>TOTAL</b>		<b>8.0</b>	<b>8.0</b>	<b>9.0</b>	<b>7.0</b>



## FY2019 Accomplishments:

- Annexation of 69 acres (first non-consensual annexation in over 30 years);
- Midtown Alliance hired a construction manager and bookkeeper, and was awarded a KHC grant to construct 4 new homes, which will make them eligible to be a CHDO;
- First Tax Increment Financing (TIF) district established in cooperation with the McCracken County Fiscal Court;
- Strategic development & packaging of projects to maximize the benefit of development in the Opportunity Zones;
- Hosted first Creative Impact symposium highlighting the impact of the creative industry and infusing a basic entrepreneurial perspective into our local creative industry;
- Database of over 200 creatives established;
- Staff reviewed and prepared for hearing:
  - ✓ 78 applications to the Planning Commission
  - ✓ 9 applications to the BOA
  - ✓ 29 applications to the HARC
  - ✓ 9 zoning certification letters
- Fountain Ave project:
  - ✓ Deteriorated sidewalks were replaced
  - ✓ 95% of the lots in the Fountain Ave project area are developed or under development; only 1 house and 13 lots remain
  - ✓ 7 incentives were paid out: \$114,334 in public funds leveraged over \$1,145,000 of private investment
- Main Street activities:
  - ✓ 5 new businesses opened in Downtown and Lowertown
  - ✓ 2 Upper story grants approved, creating 4 new housing units. \$60,000 in public funds awarded. Leverages \$550,000 in private investment.
  - ✓ 2 New Business Grants approved creating 12 new full time jobs. \$30,000 in public funds awarded. Leverages \$640,000 in private investment.
  - ✓ 3 Façade Grants approved. \$3,000 in public funds awarded. Leverages \$5,400 in private investment.
  - ✓ 3 Roof Stabilization Projects. \$86,000 in public funds awarded. Leverages \$172,000 in private investment.
  - ✓ Spring Spruce Up included the planting of over 300 plants downtown
  - ✓ City Hall Phase 1 historic tax credits approved for \$240,000
  - ✓ Record-breaking “Shop Local” event, Dickens of a Christmas
- Grant administration in FY19:
  - ✓ 14 grants applied for in FY19 with 2 grants awarded
  - ✓ 9 grants are pending totaling \$1,153,445
  - ✓ Actively managing \$1,490,610 in current grant funding



**FY2020 Goals:**

- Recruit and create a Creative and Cultural Council
- Create a Public Art Program
- Design and construct sidewalks, pedestrian walkways/bike paths, and/or bike lanes to connect our neighborhoods
- Connect main commercial corridors by bike paths and/or bike lanes
- Implement the city-wide bicycle plan
- Encourage, incentivize, and/or support more housing options throughout the City
- Promote occupancy in all downtown buildings
- Encourage and assist local business' retention and expansion
- Implement new zoning regulations
- Improve the Planning Commission, BOA and HARC to be more user-friendly, streamlined, and resilient



## Department Budget Summary: Planning

### Department Summary:

	Actual <u>FY2017</u>	Actual <u>FY2018</u>	Revised <u>FY2019</u>	Proposed <u>FY2020</u>
Personal Services	\$610,292	\$582,822	\$602,730	\$649,100
Contractual Services	\$38,688	\$62,568	\$66,980	\$40,235
Commodities	\$65,773	\$80,137	\$98,285	\$61,990
Capital Outlay	\$2,854	0	\$4,700	0
<b>Total Dept. Budget</b>	<b>\$717,607</b>	<b>\$725,527</b>	<b>\$772,695</b>	<b>\$751,325</b>

### Division Summary:

	Actual <u>FY2017</u>	Actual <u>FY2018</u>	Revised <u>FY2019</u>	Proposed <u>FY2020</u>
<i>Administration</i>				
Personal Services	\$252,773	\$254,361	\$255,185	\$204,800
Contractual Services	\$9,936	\$8,147	\$26,240	\$11,075
Commodities	\$12,469	\$14,016	\$32,720	\$9,770
Capital Outlay	\$980	0	\$4,700	0
<i>Planning</i>				
Personal Services	\$357,519	\$328,461	\$347,545	\$444,300
Contractual Services	\$28,751	\$54,421	\$40,740	\$29,160
Commodities	\$53,303	\$66,121	\$65,565	\$52,220
Capital Outlay	\$1,874	0	0	0
<b>Total Dept. Budget</b>	<b>\$717,607</b>	<b>\$725,527</b>	<b>\$772,695</b>	<b>\$751,325</b>

**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; Collision Reconstruction Team; Bike Patrol; and DARE 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 and human trafficking. 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**

	<u>Grade</u>	<u>Actual FY2017</u>	<u>Actual FY2018</u>	<u>Revised FY2019</u>	<u>Proposed FY2020</u>
<i>Administration</i>					
Police Chief	Z	1.0	1.0	1.0	1.0
Captain	Q	1.0	1.0	1.0	1.0
Sergeant	P	0.0	1.0	0.0	0.0
Police Officer	J	2.0	2.0	2.0	2.0
Executive Assistant II	I	1.0	1.0	1.0	1.0
<i>Operations (Patrol)</i>					
Assistant Chief	S	1.0	1.0	1.0	1.0
Captain	Q	3.0	4.0	4.0	4.0
Sergeant	P	6.0	6.0	9.0	7.0
Police Officer	J	51.0	48.0	47.0	49.0
<i>Support Services (Investigations)</i>					
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	9.0	10.0	9.0	9.0
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	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
<b>TOTAL</b>		<b>87.0</b>	<b>87.0</b>	<b>87.0</b>	<b>87.0</b>

**FY2019 Accomplishments:**

- The number of major crimes reported dropped overall from the previous year. Most notably, reports of crimes against property were down.
- There were no major injuries to personnel.
- The agency passed its re-accreditation review.
- Equipment specialist Jon Boulton was named Employee of the Year for 2018. He was recognized for going above and beyond every day to ensure officers' vehicles are properly equipped and ready to go. Although he is a part-time employee, one would not know this due to the level of service and responsiveness he provides.
- Thirty-four employees and three citizens were honored at the annual awards banquet for their work in 2018.
- In partnership with the Police Foundation of Paducah/McCracken County, the Police Department received a new K-9 at no cost to the City.

- Our officers and staff made a smooth transition through a leadership change. Brian Laird was promoted to Chief of Police following the retirement of Brandon Barnhill. Additionally, we promoted two assistant chiefs and two captains.
- Progress was made in our hiring efforts with 13 new officers hired, two of whom are minorities. Six of the new hires were academy-certified officers with experience working at other law enforcement agencies.
- We continued our department's focus on being involved in the community, along with engaging our citizens and visitors to help prevent crime.
- We continued with the advancement of the department's technology capabilities.
- We continued digital forensic investigations on cell phones and other digital media with more than 400 examinations, assisting 12 other law enforcement agencies in Western Kentucky.

**FY2020 Goals:**

- Operational Efficiency: A 10-hour shift model has been developed and is being implemented in July 2019. Additionally, the current geographical zone boundaries are being assessed to identify more efficient ways to deploy resources.
- Crime and Collision Reduction: We will continue using a problem-oriented approach to address crime problems. A collision reduction plan is being created to help reduce the number of vehicle collisions, focusing on education, enforcement, and engineering.
- Community Engagement: We will continue operating under a community policing philosophy and increase our daily interactions with community members. Increased involvement within the City school system will be a priority.
- Personnel: We are seeking ways to increase the overall health and wellness of our personnel, while continuing to focus on the development of their knowledge, skill, and abilities by providing quality training. Retention and recruitment will remain a high priority in the effort to achieve full staffing.
- Technology: We will identify a viable replacement for the current in-car camera system and begin the transition. We will expand our usage of social media and continue utilizing technology to improve the efficiency of the department.

## Department Budget Summary: Police

### Department Summary:

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
Personal Services	\$7,675,803	\$7,728,314	\$8,428,510	\$8,517,485
Contractual Services	\$377,945	\$427,770	\$429,880	\$463,410
Commodities	\$996,260	\$1,261,078	\$1,369,845	\$1,260,260
Capital Outlay	\$61,634	\$60,364	\$3,500	0
<b>Total Dept. Budget</b>	<b>\$9,111,642</b>	<b>\$9,477,526</b>	<b>\$10,231,735</b>	<b>\$10,241,155</b>

### Division Summary:

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Administration</i>				
Personal Services	\$562,630	\$589,087	\$587,960	\$589,265
Contractual Services	\$281,243	\$294,865	\$307,390	\$332,310
Commodities	\$191,985	\$373,913	\$421,675	\$306,445
Capital Outlay	\$20,794	0	0	0
<i>Operations (Patrol)</i>				
Personal Services	\$5,365,399	\$5,485,213	\$5,943,465	\$5,957,765
Contractual Services	\$53,823	\$83,885	\$75,760	\$83,525
Commodities	\$660,079	\$740,111	\$768,855	\$748,415
Capital Outlay	\$36,892	\$52,277	0	0
<i>Support Services (Investigations)</i>				
Personal Services	\$1,747,774	\$1,654,014	\$1,897,085	\$1,970,455
Contractual Services	\$42,880	\$49,021	\$46,730	\$47,575
Commodities	\$144,196	\$147,055	\$179,315	\$205,400
Capital Outlay	\$3,948	\$8,087	\$3,500	0
<b>Total Dept. Budget</b>	<b>\$9,111,642</b>	<b>\$9,477,526</b>	<b>\$10,231,735</b>	<b>\$10,241,155</b>

**Department Mission:**

The Fire Department’s Mission is comprised of 3 goals:

***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 4 divisions:

**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 construction program, the code enforcement program, and public education. The Fire Marshal section conducts fire prevention inspections using the Kentucky Fire Prevention Code annually on residential, assembly, education, business, mercantile, storage, factory and industrial, high hazard, and utility and miscellaneous type use groups. The Marshal’s office also offers discussions, demonstrations on fire safety, and education that is free of charge to all legitimate civic organizations, businesses, schools, churches, and healthcare facilities. This section ensures that building and electrical work done within the city complies with codes, laws, and regulations mandated by the State. 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 compliance. The code enforcement section enforces all applicable laws, rules, and regulations in order to provide a healthy, clean, and pleasant environment for the citizens of Paducah.

**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 maximize the resources of personnel and equipment available to best protect and serve the citizens of the City.

**Staffing Summary: Fire**

	<u>Grade</u>	<u>Actual FY2017</u>	<u>Actual FY2018</u>	<u>Revised FY2019</u>	<u>Proposed FY2020</u>
<i>Administration</i>					
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	0.0	1.0	1.0	1.0
Executive Assistant I	F	2.0	1.0	1.0	1.0
<i>Suppression</i>					
Dep. Fire Chief Operations	T	1.0	0.0	0.0	0.0
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	28.0	27.0	29.0
<i>Prevention</i>					
Dep. Fire Marshall I	J	2.0	1.0	1.0	1.0
Dep. Fire Marshall II	L	0.0	1.0	1.0	0.0
Dep. Fire Marshall III	M	0.0	0.0	0.0	1.0
Chief Building Inspector	N	1.0	1.0	1.0	1.0
Dep. Building Inspector I	L	1.0	1.0	1.0	1.0
Chief Electrical Inspector	M	1.0	1.0	1.0	1.0
Dep. Electrical Inspector II	L	1.0	1.0	1.0	1.0
Permit Technician	E	1.0	1.0	1.0	0.0
Code Enforcement Officer	G	3.0	3.0	3.0	3.0
Code Enforcement Assist.	C	1.0	0.0	0.0	0.0
Executive Assistant I	F	0.0	1.0	1.0	1.0
<i>Training</i>					
Battalion Chief/Training Officer	N	1.0	1.0	1.0	1.0
<b>TOTAL</b>		<b>76.0</b>	<b>77.0</b>	<b>76.0</b>	<b>77.0</b>

\*Including 3 authorized positions not budgeted



### **FY2019 Accomplishments:**

- Continued the regional education class for building and electrical;
- CY2018 – Responded to 3235 incidents;
- Initiated 32 foreclosures;
- Demolished 55 structures;
- CY2018 – 1118 permits issued for \$102 million valuation;
- CY2018 – 1570 inspections for building and electrical;
- CY2017 – 1050 inspections for fire marshals;
- CY2018 – 4384 inspections for code enforcement;
- CY2018- 27 consultations;
- Trained 3 new recruits;
- CY2018 – Trained 11,079 man hours;
- Continued implementation support for Munis and initiated our phase
- Continued 911 upgrade support
- Physical Fitness Testing Program
- New platform truck
- Presented fireground survival program to Mayfield Fire Department
- Upcoming Driver operator for aerial and pumper certifications
- Continued updates to SOP's
- Radio upgrades

### **FY2020 Goals:**

- Continue foreclosure and demolition actions
- Continue regional class for contractors and fire departments
- Maintain inspection certifications and inspection schedules
- Complete annual recertification's and updates for training
- Strive to maintain 2-week plan review time
- Continue to maintain high training standards to serve Paducah
- Continue to be active in local, regional, and state response teams
- Continue to be active in regional meetings for code enforcement consistency
- Community Outreach Programs—Smoke Detector Programs, Men Who Cook, MDA Fill the Boot, Breast Cancer Awareness, United Way Firehouse Chili, Car Seat Program, Courtesy Surveys, Iron Mom Support, Dragon Boat Race Support, Firehouse Tours, Operation Warm—Coats for Kids, Kids Christmas, Fire Safety House, Lunch Program, BBQ on the River, Big Brown Truck Pull, Parade Support, Vietnam Wall Support, Quilt Show Support, Citizens Academy, Firefighter for A Day, Fountain Avenue Fall Festival, 9/11 Memorial Stair Climb in Nashville, Fill the Fire Truck School Supplies

## Department Budget Summary: Fire

### Department Summary:

	Actual <u>FY2017</u>	Actual <u>FY2018</u>	Revised <u>FY2019</u>	Proposed <u>FY2020</u>
Personal Services	\$6,943,116	\$7,209,564	\$7,412,995	\$7,728,160
Contractual Services	\$302,088	\$276,646	\$428,190	\$352,780
Commodities	\$738,028	\$763,086	\$778,790	\$793,965
Capital Outlay	\$200,977	\$234,622	\$166,715	\$163,715
<b>Total Dept. Budget</b>	<b>\$8,184,209</b>	<b>\$8,483,918</b>	<b>\$8,786,690</b>	<b>\$9,038,620</b>

### Division Summary:

	Actual <u>FY2017</u>	Actual <u>FY2018</u>	Revised <u>FY2019</u>	Proposed <u>FY2020</u>
<i>Administration</i>				
Personal Services	\$483,375	\$532,033	\$503,415	\$538,555
Contractual Services	\$26,104	\$26,204	\$50,975	\$53,760
Commodities	\$40,339	\$54,652	\$55,185	\$59,610
Capital Outlay	\$25,730	0	0	0
<i>Suppression</i>				
Personal Services	\$5,579,711	\$5,807,783	\$5,947,830	\$6,284,225
Contractual Services	\$81,619	\$95,026	\$96,825	\$98,585
Commodities	\$586,402	\$586,014	\$600,770	\$610,230
Capital Outlay	\$175,247	\$234,622	\$166,715	\$163,715
<i>Prevention</i>				
Personal Services	\$781,285	\$768,229	\$854,580	\$793,385
Contractual Services	\$192,306	\$153,235	\$277,165	\$197,080
Commodities	\$64,512	\$71,225	\$71,125	\$72,530
<i>Training</i>				
Personal Services	\$98,745	\$101,519	\$107,170	\$111,995
Contractual Services	\$2,059	\$2,181	\$3,225	\$3,355
Commodities	\$46,775	\$51,195	\$51,710	\$51,595
<b>Total Dept. Budget</b>	<b>\$8,184,209</b>	<b>\$8,483,918</b>	<b>\$8,786,690</b>	<b>\$9,038,620</b>

### **Department Mission:**

It is our mission to provide effective and efficient support services for all citizens of Paducah. The EPW Department is composed of Engineering Services, Floodwall Operations, and Public Works divisions (consisting of Street Maintenance and Facility Maintenance). We strive to use cost effective resources to deliver quality solid waste services and maintain streets, city facilities, and the City's entire vehicle & equipment fleet, while working diligently to maintain the City's valuable floodwall.

### **Engineering Services:**

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

### **Floodwall Operations:**

Floodwall Operations executes all operation and maintenance functions 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 from the Ohio & Tennessee Rivers.

### **Streets (Maintenance & 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 maintains more than 3,000 traffic signs and 6,000 storm inlets. This division is responsible for the coordination work associated with all City street restoration and rehabilitation coupled with Municipal Aid Program. Although lights are occasionally added to existing roadways, the majority of new lights come from new developments.

### **Facility Maintenance:**

Facility Maintenance is responsible for the maintenance and care of 30 buildings (20 City employee occupied, 10 leased facilities), 12 City owned/operated traffic signals. This division provides support staff to the Parks Department for parks facilities including pools, shelters, playground equipment, and the skate park. Additionally, Facility Maintenance Division provides custodial services of City-owned facilities and downtown bathrooms, maintains the aesthetics of decorative lighting systems in various City properties.

## Staffing Summary: Engineering/Public Works

	Grade	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Engineering Services</i>					
City Engineer & Pub. Wks Director*	Z	0.8	0.8	0.8	0.75
Assistant City Engineer	T	0.0	0.0	0.0	1.0
Storm Water & Drain. Engineer	R	1.0	1.0	1.0	0.0
Engineering Project Manager	N	1.0	1.0	1.0	1.0
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	0.5	0.5	0.5
<i>Floodwall Operations</i>					
EPW Floodwall Superintendent	N	1.0	1.0	1.0	1.0
Floodwall Operator	F	4.0	4.0	4.0	4.0
<i>Streets (Maintenance &amp; Lighting)</i>					
Assistant EPW Director*	T	0.25	0.25	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	3.0	3.0	3.0
Concrete Finisher	E	3.0	2.0	2.0	2.0
Right-of-way Maintenance	C	11.0	13.0	13.0	13.0
<i>Facility Maintenance</i>					
Assistant EPW Director*	T	0.25	0.25	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	5.0	5.0	5.0
Traffic Technician	E	2.0	1.0	1.0	1.0
Master Electrician	L	1.0	0.0	0.0	0.0
Journeyman Electrician	I	0.0	1.0	1.0	1.0
Maintenance Technician	E	2.0	4.0	4.0	4.0
<b>TOTAL</b>		<b>44.80</b>	<b>44.3</b>	<b>44.3</b>	<b>44.25</b>

\*Position split between funds in EPW (Public Works, Maintenance, Solid Waste, and Fleet Maintenance)

## Budget Summary: Engineering/Public Works

### Department Summary:

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
Personal Services	\$2,711,459	\$3,023,968	\$3,405,680	\$3,254,920
Contractual Services	\$217,883	\$225,366	\$227,045	\$208,580
Commodities	\$1,895,296	\$2,077,738	\$2,312,695	\$2,187,565
Capital Outlay	\$6,598	\$7,489	0	0
<b>Total Dept. Budget</b>	<b>\$4,831,236</b>	<b>\$5,334,561</b>	<b>\$5,945,420</b>	<b>\$5,651,065</b>

### Division Summary:

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Engineering Services</i>				
Personal Services	\$423,436	\$475,448	\$533,250	\$538,005
Contractual Services	\$21,327	\$30,404	\$9,580	\$18,305
Commodities	\$15,787	\$29,875	\$30,225	\$32,210
Capital Outlay	\$3,360	\$1,666	0	0
<i>Floodwall Operations</i>				
Personal Services	\$428,077	\$548,094	\$759,460	\$524,745
Contractual Services	\$34,499	\$27,298	\$36,465	\$40,015
Commodities	\$134,186	\$327,058	\$451,705	\$288,905
Capital Outlay	0	0	0	0
<i>Streets (Main. &amp; Light.)</i>				
Personal Services	\$1,149,294	\$1,207,658	\$1,300,150	\$1,354,485
Contractual Services	\$129,135	\$132,416	\$141,470	\$109,625
Commodities	\$1,425,860	\$1,408,113	\$1,500,935	\$1,537,270
Capital Outlay	\$2,251	\$5,824	0	0
<i>Facility Maintenance</i>				
Personal Services	\$710,653	\$792,768	\$812,820	\$837,685
Contractual Services	\$32,921	\$35,248	\$39,530	\$40,635
Commodities	\$319,464	\$312,692	\$329,830	\$329,180
Capital Outlay	\$986	0	0	0
<b>Total Dept. Budget</b>	<b>\$4,831,236</b>	<b>\$5,334,561</b>	<b>\$5,945,420</b>	<b>\$5,651,065</b>

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## PARKS AND RECREATION

### **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 and Recreation 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. This division oversees all other divisions within the Department, along with supervision of Park Security through the Park Ranger program.

### **Parks Maintenance:**

Parks Maintenance is responsible for maintaining park facilities and amenities. The 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 and Coleman Spray Park fall under the Maintenance Division.

### **Recreation:**

The Recreation Division provides quality recreation programs, classes, events, and athletic leagues at a reasonable cost to the participant. This division is responsible for overseeing the operation and programming of the Paducah Recreation Center. The Recreation Division also oversees the operation of the Noble Park Pool and spray pad, and provides open swimming and structured swim classes in a safe environment at economical prices.



### **Special Events:**

The Special Events division operates the Paducah Homegrown Farmers' Market and the organization and operation of many City Sponsored events including the Summer Concert Series, Independence Day Celebration, Veteran's Day and Christmas Parades, and Wooftober-- in addition to other large scale community events. Special Events also assists with permitting, administration, Main Street downtown event partnerships, and is over coordination for the Transient Dock and Downtown Crew for events and beautification. The Special Events Division works closely with the Maintenance Division when needed, for other local festivals and events such as BBQ on the River, Lower Town Arts and Music Festival, the Quilt Shows, Iron Mom, and many more.

## Staffing Summary: Parks and Recreation

	<u>Grade</u>	<u>Actual FY2017</u>	<u>Actual FY2018</u>	<u>Revised FY2019</u>	<u>Proposed FY2020</u>
<i>Administration</i>					
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	1.0
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
Assistant Rec. Specialist	C	0.0	0.0	0.0	2.0
<i>Parks Maintenance</i>					
Park Maint. 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	12.0	12.0	10.0
Right of Way Maintenance	C	3.0	3.0	3.0	1.0
Maintenance Technician	E	0.0	1.0	1.0	0.0
Recreation Specialist	E	0.0	0.0	0.0	0.0
<i>Special Events</i>					
Special Events Coordinator	M	1.0	1.0	1.0	1.0
Recreation Specialist	E	0.0	0.0	0.0	1.0
Laborer	C	0.0	0.0	0.0	2.0
Right of way Maintenance	C	0.0	0.0	0.0	1.0
Maintenance Technician*	E	0.0	0.0	0.0	0.7
<b>TOTAL</b>		<b>25.0</b>	<b>27.0</b>	<b>27.0</b>	<b>27.7</b>

\*Position split between Parks and Recreation and Transient Boat Dock



## FY2019 Accomplishments:

- Kentucky Recreation and Park Society (KRPS) award for Outstanding Department in its Class in Fall of 2018, making that four Outstanding Department awards in the last five years;
- Tennis Court Renovation Completed;
- Groundbreaking for the spray ground and restroom facilities at the Brockenborough Rotary Health Park;
- Farmers Market signed over 90 vendors and drew large crowds;
- Riverfront Concert Series moved to Saturday nights;
- Independence Day Celebration drew one of our largest crowds and was first year with co-sponsorship with Independence Bank.
- BBQ Farmer's Market vendors filled Broadway between 2nd and 3rd;
- The City's Transient Dock was awarded Boaters Choice Award in Fall of 2018 for second straight year;
- Candy Cane hunt increased participation to over 200 participants;
- Recreation Division gained the RecWay Youth Basketball program with the retirement of the RightWay program. Served over 60 participants ages 3 -10 years. Saw an increase in our youth sports leagues including soccer, tee ball, and baseball;
- I Heart Presidents Day event participation increase from 90 in 2017 to over 130 participants this fiscal year.
- Finalized PetSafe Grant of \$10,000 by installing irrigation, new concrete pads and site grading to dog park.



## FY2020 Goals:

- Infrastructure: Concentrate on improving ballfields. Install additional dog waste stations along the Greenway Trail. Update filter control at Coleman Park and replace aging roofs on shelters at Noble Park with metal.
- Activities and Programs: Enhance and improve sponsorship program to increase revenue and provide more for our participants through facility and equipment upgrades. Partner with other agencies to provide better service coverage for activities offered without duplicating services provided. Increase variety of programming based on citizen engagement through survey and program evaluation; to continue to provide economical quality recreational experiences for our citizens.
- Special Events: Remain current and cognizant of community needs and wants while providing the best quality of entertainment on a fiscally responsible level. Continue to seek out sponsorships to add –to enhance our current special events programming. Seek-out new community partners to increase buy-in and promote growth in new directions; participation, advertising and promotion.



## Budget Summary: Parks and Recreation

### Department Summary:

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
Personal Services	\$1,938,793	\$1,983,569	\$2,206,390	\$2,381,830
Contractual Services	\$187,355	\$230,744	\$248,100	\$192,755
Commodities	\$862,510	\$899,735	\$981,795	\$1,011,295
Capital Outlay	\$23,578	\$14,891	\$2,560	0
<b>Total Dept. Budget</b>	<b>\$3,012,236</b>	<b>\$3,128,939</b>	<b>\$3,438,845</b>	<b>\$3,585,880</b>

### Division Summary:

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Administration</i>				
Personal Services	\$581,125	\$627,492	\$675,375	\$724,180
Contractual Services	\$58,038	\$51,634	\$58,415	\$54,540
Commodities	\$146,429	\$169,417	\$165,890	\$171,810
Capital Outlay	\$7,653	\$14,891	0	0
<i>Parks Maintenance</i>				
Personal Services	\$1,022,816	\$1,040,779	\$1,009,735	\$1,007,745
Contractual Services	\$93,829	\$140,884	\$146,575	\$95,935
Commodities	\$339,967	\$351,408	\$359,710	\$377,780
Capital Outlay	0	0	0	0
<i>Recreation</i>				
Personal Services	\$254,858	\$219,250	\$214,935	\$266,060
Contractual Services	\$28,940	\$29,715	\$32,975	\$33,205
Commodities	\$252,664	\$241,288	\$307,150	\$317,305
Capital Outlay	\$14,033	0	0	0
<i>Special Events</i>				
Personal Services	\$79,995	\$96,048	\$306,345	\$383,845
Contractual Services	\$6,547	\$8,511	\$10,135	\$9,075
Commodities	\$123,451	\$137,622	\$149,045	\$144,400
Capital Outlay	\$1,892	0	\$2,560	0
<b>Total Dept. Budget</b>	<b>\$3,012,236</b>	<b>\$3,128,939</b>	<b>\$3,438,845</b>	<b>\$3,585,880</b>



# 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

**FY2019 Accomplishments:**

- Continued partnership with the NAACP
- Continued student intern program
- Continued co-sponsoring non-profits
- Organized and hosted a community cultural diversity seminar

**FY2020 Goals:**

- 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.
- Work with City Manager’s Office to update administrative policies and procedures.

**Budget Summary: Human Rights**

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
Personal Services	\$10,164	\$21,163	\$10,615	\$10,825
Contractual Services	\$15,750	\$1,362	\$100	\$400
Commodities	\$14,308	\$11,136	\$5,655	\$5,800
<b>Total Dept. Budget</b>	<b>\$40,222</b>	<b>\$33,661</b>	<b>\$16,370</b>	<b>\$17,025</b>

# HUMAN RESOURCES AND RISK MANAGEMENT

## Department Mission:

The mission of the Human Resources and Risk Management Department is to provide effective human resource management programs, focused on person-centered services that are policy compliant, and to facilitate the recruitment, retention, and development of a sustainable quality workforce, aligning with the City’s strategy.

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 Resources and Risk Management Department consists of two functions: Human Resources Administration and Risk Management.

## Human Resources Administration:

Administration formulates policies and develops programs in the full range of employment strategies to ensure compliance and services of the highest quality. They work 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:

Risk Management assists in prevention of accidents, injuries, and workers’ compensation insurance costs for the City of Paducah through enhanced loss control efforts, and reinforces risk training and strategies for the City’s 300+ full-time employees. They negotiate and process payments from the Insurance Fund for expenditures related to liability, workers’ compensation, property insurance, and deductibles.

## Staffing Summary: Human Resources and Risk

	Grade	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
HR/Risk Director	V	1.0	1.0	1.0	1.0
PRDA Director <sup>1</sup>	T	1.0	0.0	0.0	0.0
HR Generalist	G	2.0	2.0	2.0	2.0
<b>TOTAL</b>		4.0	3.0	3.0	3.0

<sup>1</sup>PRDA department dissolved beginning in FY2017; PRDA Director moved to HR for half of FY2017 and then transitioned out of HR.

## FY2019 Accomplishments:

- City Manager recruitment
- Chief of Police recruitment
- Employee Sponsor Program
- Employee Recognition Program
- Creation of the Injury Review Board
- HR – 38 Tobacco / Smoke Free Policy
- HR – 22 Updated Performance Evaluation Policy
- HR – 41 Professional Workplace Policy
- HR – 42 Social Media Policy
- Health Insurance costs have remained flat over the past 10 years
- Total amount of paid claims (workers compensation, liability, and property) reduced by over 50% from previous year.

**FY2020 Goals:**

- Munis HR module implementation
- Safety Teams: Overall reduction of accidents by 10% thru the development of safe work procedures and practices
- Policy & Procedure Manual review
- Updating our MSDS sheets to SDS sheets



**Budget Summary: Human Resources and Risk Management**

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
Personal Services	\$275,150	\$258,608	\$240,745	\$257,305
Contractual Services	\$45,234	\$72,013	\$47,350	\$42,630
Commodities	\$50,268	\$56,520	\$57,720	\$55,005
Capital Outlay	\$1,883	0	0	0
<b>Total Dept. Budget</b>	<b>\$372,535</b>	<b>\$387,141</b>	<b>\$345,815</b>	<b>\$354,940</b>

## OTHER GENERAL FUND DIVISIONS

This page contains the Budget Summaries for the Cable Authority, Audit Adjustments, and Interfund Transfers.

### Budget Summary: Cable Authority

	Actual <u>FY2017</u>	Actual <u>FY2018</u>	Revised <u>FY2019</u>	Proposed <u>FY2020</u>
Contractual Services	\$96,134	\$111,091	\$106,595	\$95,605
Commodities	0	0	\$560	\$500
Capital Outlay	\$1,985	0	0	0
<b>Total Dept. Budget</b>	<b>\$98,119</b>	<b>\$111,091</b>	<b>\$107,155</b>	<b>\$96,105</b>

### Budget Summary: Audit Adjustments\*

	Actual <u>FY2017</u>	Actual <u>FY2018</u>	Revised <u>FY2019</u>	Proposed <u>FY2020</u>
Leave Expense	(\$33,122)	(10,509)	0	0
PJC Property Tax	\$328,814	330,584	0	0
<b>Total Dept. Budget</b>	<b>\$295,693</b>	<b>\$320,075</b>	<b>0</b>	<b>0</b>

\*The Audit Adjustments cost center is used for year-end financial statement presentation entries only

### Budget Summary: Interfund Transfers (out)

	Actual <u>FY2017</u>	Actual <u>FY2018</u>	Revised <u>FY2019</u>	Proposed <u>FY2020</u>
General Fund	\$5,738	0	0	0
E911 Fund	\$436,126	\$414,781	\$684,095	\$854,490
Debt Service Fund	\$743,366	\$493,147	\$502,775	\$494,130
Capital Projects Fund	\$1,364,725	\$573,910	\$1,758,040	0
Transient Boat Dock	\$5,000	\$15,000	0	\$6,725
Civic Center Fund	\$45,623	\$43,562	\$57,250	\$62,835
Rental Prop. Fund	\$16,485	\$19,086	0	0
Fleet Main. Fund	\$116,984	\$70,631	\$154,750	\$148,570
Insurance Fund	\$35,411	\$78,000	\$125,000	\$125,000
AEPP Fund	\$21,062	\$14,012	\$14,475	\$13,625
PFPF Fund	\$432,500	\$369,750	\$359,560	\$340,560
<b>Total Dept. Budget</b>	<b>\$3,223,020</b>	<b>\$2,091,879</b>	<b>\$3,655,945</b>	<b>\$2,045,935</b>

## **OTHER GOVERNMENTAL FUNDS**

In addition to the General Fund, the City utilizes ten other Governmental Funds. These funds are: Municipal Aid Program Fund, Investment Fund, CDBG 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 called Municipal Aid Program (MAP) funded by motor fuel taxes as provided by 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 fund transfer from the Investment Fund for the 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.

### FY2020 Goals:

- 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.

### Statement of Revenue and Expenditures: Municipal Aid Program Fund

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Revenue</i>				
Taxes	\$503,850	\$505,970	\$500,000	\$507,000
Interest Income	\$5,382	\$7,793	\$5,000	\$10,000
<i>Interfund Transfers</i>				
Investment Fund	\$632,147	\$1,031,350	\$1,049,750	\$1,000,000
<b>Total Revenue</b>	<b>\$1,141,379</b>	<b>\$1,545,113</b>	<b>\$1,554,750</b>	<b>\$1,517,000</b>
<i>Expenditures</i>				
Contractual Services	\$1,200	\$1,200	\$1,200	\$1,200
Capital Outlay	\$1,683,562	\$1,589,879	\$1,553,550	\$1,515,800
<b>Total Expenditures</b>	<b>\$1,684,762</b>	<b>\$1,591,079</b>	<b>\$1,554,750</b>	<b>\$1,517,000</b>

## INVESTMENT FUND

### Fund Description:

The City of Paducah levies a tax of 2% called an Occupational License Fee, also known as the Payroll Tax. The fee is paid by people who work within the City of Paducah. For every \$1.00 earned, \$.02 is paid to the City. The fee is the largest revenue source for the City. In 2005, the City of Paducah increased 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 the Investment Fund. Expenditures from the Investment Fund are dedicated to economic development, neighborhood redevelopment, infrastructure/capital investment, and property tax relief. 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. 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](http://www.paducahky.gov).

### FY2020 Goals:

- Review funding priorities
- Continue five-year fund projections

### Statement of Revenue and Expenditures: Investment Fund

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Revenue</i>				
Licenses & Permits	\$5,098,667	\$5,170,377	\$5,320,000	\$5,540,000
<i>Interfund Transfers</i>				
Capital Projects Fund	\$38,519	0	\$75,000	0
<b>Total Revenue</b>	<b>\$5,137,186</b>	<b>\$5,170,377</b>	<b>\$5,395,000</b>	<b>\$5,540,000</b>
<i>Expenditures –</i>				
<i>Economic Development</i>				
Contractual Services	\$539,054	\$665,629	\$820,000	\$1,022,400
Contributions	\$188,800	\$216,250	\$427,750	\$304,955
<i>Interfund Transfers</i>				
General Fund	\$182,000	\$190,000	\$360,000	\$100,000
MAP Fund	\$613,845	\$1,031,350	\$849,750	\$800,000
Debt Service Fund	\$1,634,145	\$1,640,130	\$2,094,985	\$2,057,115
Capital Projects Fund	\$1,610,000	\$1,504,320	\$1,268,500	\$1,755,000
<b>Total Expenditures</b>	<b>\$4,767,844</b>	<b>\$5,247,679</b>	<b>\$5,820,985</b>	<b>\$6,039,470</b>

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## 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.

### Statement of Revenue and Expenditures: CDBG Fund

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Revenue</i>				
Grants	\$209,000	\$190,000	\$197,500	\$200,000
<b>Total Revenue</b>	<b>\$209,000</b>	<b>\$190,000</b>	<b>\$197,500</b>	<b>\$200,000</b>
<i>Expenditures</i>				
Contractual Services	\$209,000	\$190,000	\$197,500	\$200,000
<b>Total Expenditures</b>	<b>\$209,000</b>	<b>\$190,000</b>	<b>\$197,500</b>	<b>\$200,000</b>

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## 911 COMMUNICATIONS SERVICES FUND

### **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. 911 Communications Services consists of three divisions; Administration, Support Personnel, and Communications Personnel.

### **Department Re-Alignment:**

In March of 2019 the City Commission elected to create a Division of the Paducah Police Department for 911 Communication Services. This re-aligned the administrative structure of the agency with the operational structure remaining intact.

### **Administration:**

Administration oversees and manages the 911 center, creates and enforces policy, and creates the budget for the center. The Division Manager of 911 reports to the Paducah Police Department Chief of Police. The Assistant Manager oversees the daily operations of the center and reports to the Division Manager.

### **Support Personnel:**

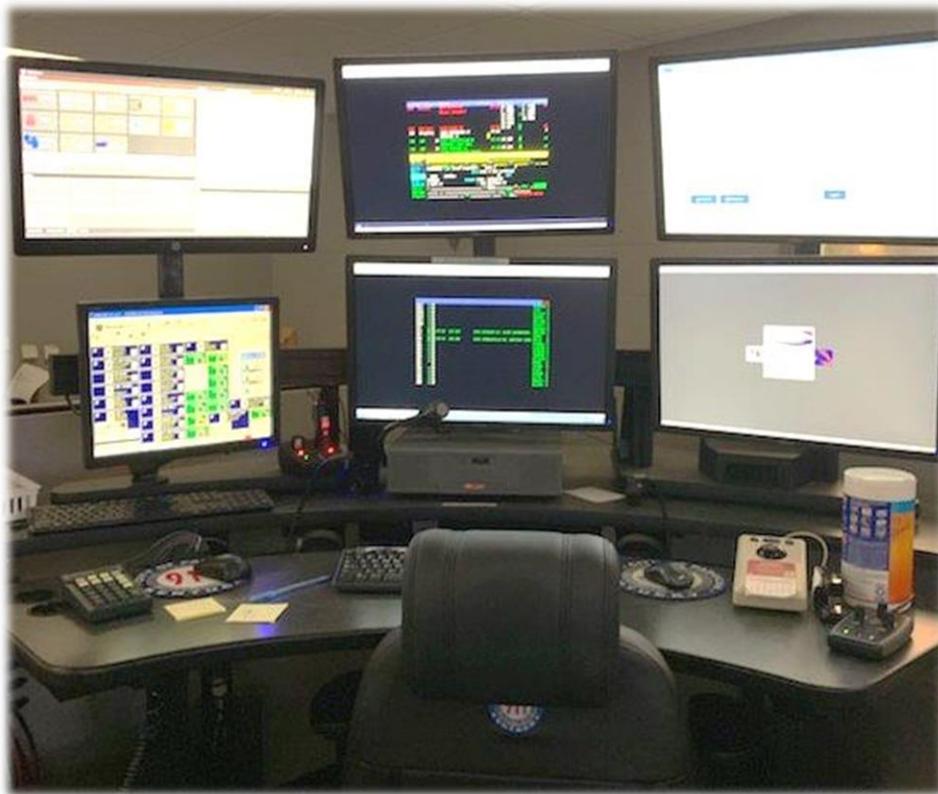
The 911 center has an Administrative Assistant III that works in a support role of the Division Manager and Assistant Manager.

The CAD/Data Administrator ensures all addresses within Paducah and McCracken County are correct, to include reviewing permits for new structures and adding information to our software to ensure responder's safety. Additionally, this role includes all maintenance and entry into the CAD (Computer Assisted Dispatch) system. The CAD Administrator was determined necessary as a compliment to the on-going CAD upgrade. This will be combined with the current Data Administrator position to create a dual-role job classification. This was approved in 2019 and is effective beginning fiscal year 2020.

The Terminal Agency Coordinator (TAC) ensures all CJIS/LINK/NCIC data entry is correct and maintained pursuant to FBI/Kentucky State Police guidelines. This position is an addition to personnel that was approved to begin in fiscal year 2020.

### **Communications Personnel:**

Current authorized staffing in the communications division is eighteen. This is comprised of four Supervisors and fourteen Telecommunicators that work twelve-hour shifts.



**Staffing Summary: 911 Communications Services**

	<u>Grade</u>	<u>Actual FY2017</u>	<u>Actual FY2018</u>	<u>Revised FY2019</u>	<u>Proposed FY2020</u>
E911 Division Manager	T	1.0	1.0	1.0	1.0
Assistant Division Manager	L	1.0	1.0	1.0	1.0
Administrative Secretary	C	1.0	1.0	1.0	1.0
Data Entry Clerk	C	1.0	1.0	1.0	1.0
Supervisor	H	3.0	4.0	4.0	4.0
Assistant Supervisor	F	3.0	0.0	0.0	0.0
Tele-communicator	F	12.0	14.0	14.0	14.0
Terminal Agency Coordinator	F	0.0	0.0	0.0	1.0
<b>TOTAL</b>		<b>22.0</b>	<b>22.0</b>	<b>22.0</b>	<b>23.0</b>

## **FY2019 Accomplishments:**

Phase I Upgrade of Paducah 911 includes CAD, Telephony, and related equipment. This project began in fiscal year 2019 and penetrates fiscal year 2020, when all is expected to be completed.

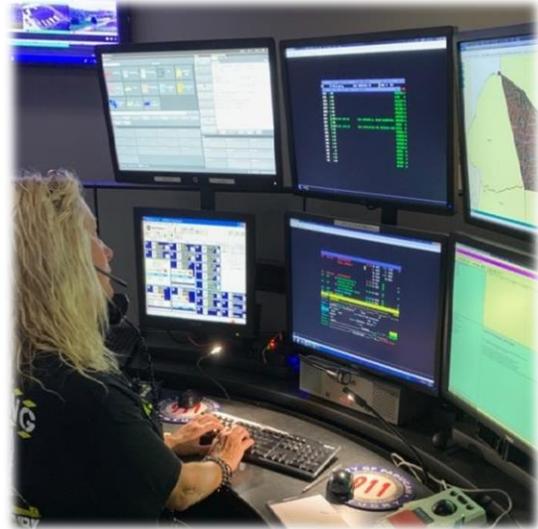
- Telephony: Installation of an AT&T hosted solution 911 CPE in the amount of \$175,000 was completed in July of 2018. A grant in the amount of \$175,000 was received from the Kentucky 911 Services Board that paid for all installation costs.
- Logging Recorder: Installation of an Equature brand logging recorder was completed in July of 2018. Total cost was \$261,699.
- Workstation: Installation of a Xybix brand workstation was completed in July of 2018. Total cost was \$69,018.
- Computer Assisted Dispatch (CAD): The build and installation began in July of 2018. This is an on-going 18 month project with an anticipated December 17, 2019 “Go Live” date. Final acceptance phase places contract end in February 2020. Total cost is \$916,282.

## **FY2020 Goals:**

The 911 Communications Services Division identified and defined the following three goal areas for FY2020. Public Safety and Leadership are perpetual agency goals with Infrastructure being a continuous goal that will eventually be realized. To accomplish the Infrastructure replacement requires the project to cross future fiscal year budget lines.

- 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). This has been partially accomplished with the Telephone system replacement. The Computer Aided Dispatch system replacement is underway and the Radio system replacement is on the horizon. Each component is antiquated and at or beyond end of life, therefore 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, creating 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, our culture continues to 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 the 911 Communications Services Division.



### Statement of Revenue and Expenditures: 911 Communications Services Fund

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Revenue</i>				
Taxes	\$761,962	\$910,512	\$820,000	\$705,000
Grants	\$399,836	\$422,946	\$540,000	\$638,340
Charges for Service	\$27,297	\$28,942	\$28,000	\$28,000
Interest Income	\$1,821	\$4,295	\$3,000	\$3,000
<i>Interfund Transfers</i>				
General Fund	\$436,126	\$414,781	\$684,095	\$854,490
<b>Total Revenue</b>	<b>\$1,627,042</b>	<b>\$1,781,476</b>	<b>\$2,075,095</b>	<b>\$2,228,830</b>
<i>Expenditures</i>				
Personal Services	\$1,319,801	\$1,447,374	\$1,506,325	\$1,696,150
Contractual Services	\$99,032	\$127,793	\$125,135	\$159,305
Commodities	\$172,570	\$183,971	\$228,425	\$228,455
Capital Outlay	0	\$4,836	0	0
<i>Interfund Transfers</i>	\$7,500	\$17,500	\$146,645	\$144,920
<b>Total Expenditures</b>	<b>\$1,598,903</b>	<b>\$1,781,474</b>	<b>\$2,006,530</b>	<b>\$2,228,830</b>

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## COURT AWARDS FUND

### Fund Description:

At the conclusion of successful prosecutions of criminal investigations, the court system in Kentucky awards law enforcement agencies money and property that was seized. 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 as "buy" money. Funds have also been used to purchase in-car computers and other investigative tools.

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. On average, more than half of the available balance is in "suspense" at any given time.

The money is used by the department, according to federal guidelines and restrictions, to purchase drugs, pay informants and conduct other criminal investigations. Federal regulations prevent this money from being used to supplant General Fund dollars and all purchases must receive approval from the Chief of Police before being completed.

### Statement of Revenue and Expenditures: Court Awards Fund

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Revenue</i>				
Fines	\$18,441	\$24,569	\$25,000	\$26,000
Interest Income	\$1,213	\$2,535	\$2,000	\$4,000
<b>Total Revenue</b>	<b>\$19,654</b>	<b>\$27,104</b>	<b>\$27,000</b>	<b>\$30,000</b>
<i>Expenditures</i>				
Contractual Services	\$30,597	\$29,032	\$35,750	\$60,750
Commodities	\$5,220	\$429	0	\$7,500
Capital Outlay	0	0	\$5,000	0
<b>Total Expenditures</b>	<b>\$35,817</b>	<b>\$29,461</b>	<b>\$40,750</b>	<b>\$68,250</b>

## DEBT SERVICE FUND

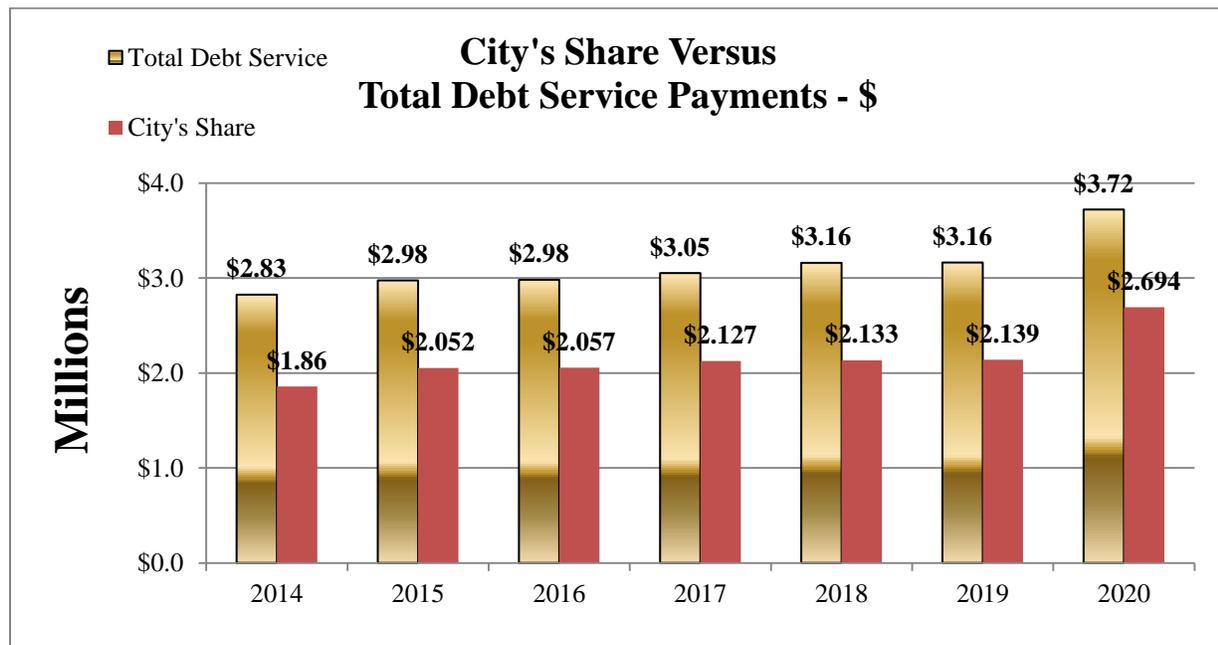
### Fund Description:

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.

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 nearly a dozen notes/bond issues outstanding as of the end of the fiscal year. Final maturity dates on these debt issues range from FY2024 to FY2039. The primary funding source for debt service payments is the Investment 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 legal debt margin is \$244,995,800. The City's projected net general obligation indebtedness of \$29.5 million at June 30, 2020 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 12% of General Fund revenues. For FY2020, the City's net debt service payments (\$3.7 million gross, less \$1 million provided by other funding sources) will be approximately 7.5% of General Fund revenues. The table below illustrates the City's portion of debt service payments over the last few years.



**For FY2020, the City is likely to issue the following debt:**

Purpose	Amount	Debt Service Funding Source
Floodwall pump rehab Pumps 7 & 11	\$2.0 million	Investment Fund
<b>Total</b>	<b>\$2.0 million</b>	

**Statement of Revenue and Expenditures: Debt Fund**

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Revenue</i>				
Licenses & Permits	\$584,718	\$686,423	\$685,095	\$686,355
Property Rent & Sales	\$288,995	\$289,000	\$289,000	\$289,000
Charges for Service	\$52,055	\$51,463	\$50,830	\$52,440
Interest Income	0	0	0	\$25,000
<i>Interfund Transfers</i>				
General Fund	\$743,366	\$493,147	\$502,775	\$494,130
E911	0	0	\$146,645	\$144,920
Investment Fund	\$1,634,145	\$1,640,130	\$2,094,985	\$2,057,115
<b>Total Revenue</b>	<b>\$3,303,279</b>	<b>\$3,160,163</b>	<b>\$3,769,330</b>	<b>\$3,748,960</b>

*Expenditures*

Contractual Services	\$2,000	\$2,000	\$2,000	\$2,000
Agent Fees KLC	\$12,648	\$11,528	\$12,000	0
2001 Series	\$584,718	\$584,818	\$578,570	\$581,740
2003 Series	\$217,178	\$224,722	\$230,960	\$228,750
2004 Series	\$393,104	\$391,927	\$390,660	\$393,880
2005 PFPF	\$493,366	\$493,147	\$487,775	\$492,130
2009 KLC	\$174,299	\$183,229	\$189,130	\$183,150
2009 KACO	\$202,278	\$195,406	\$192,715	\$199,170
2010 Series	\$446,150	\$447,060	\$452,850	\$428,100
2011 Margaret Hank	\$50,000	\$50,000	0	0
Murray State University	\$175,001	\$175,000	\$175,005	\$175,000
2013 Series	\$304,537	\$301,722	\$303,100	\$303,370
2017 CFSB	0	\$101,605	\$106,525	\$104,615
2018A Series	0	0	\$88,820	\$108,560
2018B Series	0	0	\$199,575	\$144,920
2018C Series	0	0	\$146,645	\$178,575
2018D Series	0	0	\$200,000	\$200,000
<b>Total Expenditures</b>	<b>\$3,055,279</b>	<b>\$3,162,164</b>	<b>\$3,756,330</b>	<b>\$3,723,960</b>

## 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.

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.

<b>Capital Improvement Projects Fund (4000)</b>		
<b>Appropriations (new)</b>		
<b>FY2020</b>		
<b>Project Name/Description</b>	<b>ID</b>	<b>Appropriation</b>
ERP Software (Munis)	EQ0022	\$270,000
Open Counter Software	EQ0029	\$15,000
Gen Neighborhood Enhancements	CD0097	\$50,000
Lien Recovery Program	MR0010	\$50,000
Facilities Maintenance	PF0070	\$250,000
Sports Complex Design	PA0115	\$750,000
Sports & Rec Field Rehab	PA0116	\$50,000
Parks: Signage & Wayfinding	PA0117	\$20,000
Sidewalks – new construction *	CD0092	\$200,000
Dredging	DT0047	\$100,000
Floodwall Rehab – Cash Match	FW0016	\$2,000,000
<b>Total (new) Appropriations</b>		<b>\$3,755,000</b>

## Statement of Revenue and Expenditures: Capital Improvements Fund

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Revenue</i>				
Grants	\$5,502,305	\$105,463	\$2,325,343	0
Interest Income	\$3,682	0	0	0
Loans	0	0	\$4,600,000	0
Charges for Service	\$12,814	\$12,608	\$1,332	0
Other	\$578,994	\$780,212	\$235,680	0
Property Rent & Sales	\$12,076	\$158,081	\$3,390	0
<i>Interfund Transfers</i>				
General Fund	\$1,364,725	\$573,909	\$1,787,420	0
E911 Fund	\$7,500	\$17,500	0	0
Investment Fund	\$1,610,000	\$1,504,320	\$1,268,500	\$1,755,000
Capital Projects Fund	\$1,946,519	\$711,385	\$969,716	0
Bond Fund	\$1,334,592	0	\$2,798,764	\$2,000,000
Solid Waste Fund	\$2,000,000	0	0	0
Civic Center Fund	0	\$88,610	0	0
<b>Total Revenue</b>	<b>\$14,373,207</b>	<b>\$3,952,088</b>	<b>\$13,990,145</b>	<b>\$3,755,000</b>
<i>Expenditures</i>				
Administration	\$712,900	\$485,095	\$950,430	\$270,000
Finance	\$358,128	\$54,597	\$7	0
Information Technology	0	\$68,365	\$377,806	0
Clerk/Customer Exper.	0	0	0	\$15,000
Planning	\$1,068,644	\$344,935	\$1,455,884	\$50,000
Police	\$477	\$112,595	\$454,813	0
Fire	\$186,450	\$113,985	\$1,106,702	\$50,000
Engineering/Public Works	\$7,174,672	\$2,783,384	\$11,366,239	\$2,550,000
Parks	\$491,253	\$431,685	\$2,075,886	\$820,000
E911	\$155,779	\$461,510	\$1,509,886	0
<i>Interfund Transfers</i>				
General Fund	\$44,488	\$17,020	\$138	0
Rental Fund	\$25,000	0	0	0
MAP Fund	\$18,302	0	3	0
Investment Fund	\$38,519	0	\$75,001	0
Capital Projects Fund	\$1,946,519	\$711,385	\$969,721	0
<b>Total Expenditures</b>	<b>\$12,221,131</b>	<b>\$5,584,556</b>	<b>\$20,342,516</b>	<b>\$3,755,000</b>

## BOND FUND

### Fund Description:

The Bond Fund accounts for all manner of financial transactions associated with bond proceeds. Most bond proceeds are eventually transferred to capital projects within the Capital Improvements Fund.

For FY2020 it is likely the City will issue the following debt:

Purpose	Amount	Debt Service Funding Source
Floodwall pump rehab Pumps 7 & 11	\$2.0 million	Investment Fund
<b>Total</b>	<b>\$2.0 million</b>	

### Statement of Revenue and Expenditures: Bond Fund

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Revenue</i>				
Bond Proceeds	\$3,000,000	0	\$2,910,000	\$2,000,000
Interest Income	\$5,737	\$19,223	\$5,000	\$2,000
<b>Total Revenue</b>	<b>\$3,005,737</b>	<b>\$19,223</b>	<b>\$2,915,000</b>	<b>\$2,002,000</b>
<i>Expenditures</i>				
Contractual Services	\$138,900	\$220,954	\$1,305,400	\$136,065
Debt Service	0	0	\$111,239	0
<i>Interfund Transfers</i>	0	0	0	0
Capital Projects Fund	\$1,334,592	0	\$2,798,761	\$2,000,000
<b>Total Expenditures</b>	<b>\$1,473,492</b>	<b>\$220,954</b>	<b>\$4,215,400</b>	<b>\$2,136,065</b>

## RENTAL PROPERTY FUND

### Fund Description:

The purpose of the Rental Property Fund is to capture all manner of financial transactions 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

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.

### FY2019 Accomplishments:

- Seamans- misc roof repair
- Probation and Parole- pressure wash, paint outside, replace front door glass, misc HVAC work

### FY2020 Goals:

- Probation and parole- paint interior and new flooring
- Continue to maintain city rental property with minimum expense

### Statement of Revenue and Expenditures: Rental Property Fund

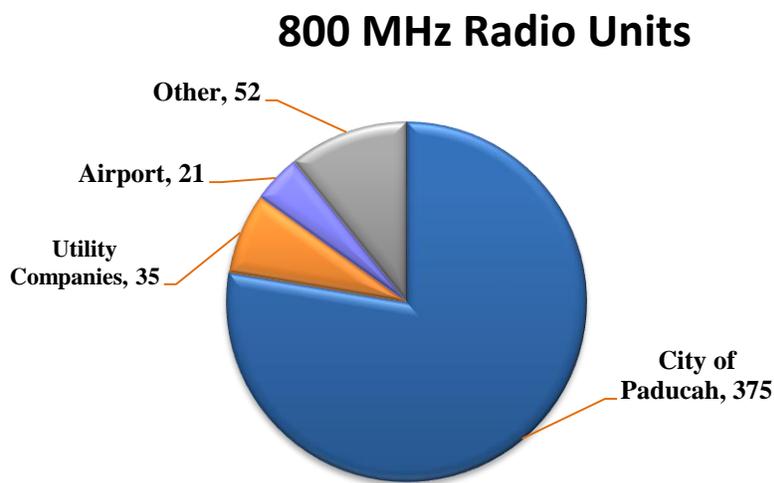
	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Revenue</i>				
Property Rent & Sales	\$134,916	\$128,391	\$132,200	\$132,210
<i>Interfund Transfers</i>				
General Fund	\$22,223	\$19,086	0	0
Capital Projects Fund	\$25,000	0	0	0
<b>Total Revenue</b>	<b>\$182,139</b>	<b>\$147,477</b>	<b>\$132,200</b>	<b>\$132,210</b>
<i>Expenditures</i>				
Contractual Services	\$14,534	\$14,183	\$14,620	\$14,175
Commodities	\$76,419	\$78,157	\$117,580	\$118,035
<i>Interfund Transfers</i>				
General Fund	\$90,654	\$110,841	0	0
<b>Total Expenditures</b>	<b>\$181,608</b>	<b>\$203,181</b>	<b>\$132,200</b>	<b>\$132,210</b>

## RADIO DEPRECIATION & OPERATION FUND

### Fund Description:

The Radio Depreciation/Operation Fund was established in FY2001 for the purpose of capturing all manner of financial transactions associated with the City’s 800 MHz radio system.

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.



### Statement of Revenue and Expenditures: Radio Depreciation Fund

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Revenue</i>				
Property Rent & Sales	\$108,990	\$111,908	\$120,640	\$130,155
Interest Income	\$5,769	\$13,377	\$10,000	\$27,500
<b>Total Revenue</b>	<b>\$114,759</b>	<b>\$125,285</b>	<b>\$130,640</b>	<b>\$157,655</b>
<i>Expenditures</i>				
Contractual Services	\$42,050	\$16,563	\$18,700	\$18,905
Commodities	0	0	\$20,000	\$25,000
<b>Total Expenditures</b>	<b>\$42,050</b>	<b>\$16,563</b>	<b>\$38,700</b>	<b>\$43,905</b>

## **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 four enterprise funds: Solid Waste Fund, Transient Boat Dock, Civic Center Fund, and Section 8 Fund.

### **Fund Mission:**

The Engineering-Public Works Department oversees the Solid Waste Fund and is dedicated to serving the citizens of Paducah by providing reliable quality solid waste collections and voluntary recycling opportunities. The Solid Waste Fund'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 8<sup>th</sup> 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 Fund

	<u>Grade</u>	<u>Actual FY2017</u>	<u>Actual FY2018</u>	<u>Revised FY2019</u>	<u>Proposed FY2020</u>
<i>Administration</i>					
City Engineer & Pub. Wks Director*	Z	0.2	0.2	0.2	0.25
Assistant EPW Director*	T	0.5	0.5	0.5	0.5
Solid Waste Superintendent	N	1.0	0.0	0.0	0.0
Solid Waste Supervisor	L	1.0	2.0	2.0	2.0
Administrative Assistant III*	D	1.0	1.5	1.5	1.5
<i>Residential Collection</i>					
Laborer	C	6.0	6.0	3.0	2.0
Truck Driver	C	6.0	6.0	9.0	9.0
<i>Commercial Collection</i>					
Truck Driver	C	4.0	4.0	4.0	4.0
<i>Compost and Yard Debris Recycling</i>					
Compost Supervisor	L	1.0	1.0	1.0	1.0
Compost Equipment Operator	C	1.0	1.0	2.0	2.0
Laborer	C	1.0	1.0	1.0	1.0
<i>Bulk, Brush, &amp; Leaf</i>					
Right-of-way Maintenance	C	3.0	3.0	2.0	2.0
<b>TOTAL</b>		<b>25.70</b>	<b>26.20</b>	<b>26.20</b>	<b>25.25</b>

\*Position split between funds in EPW (Public Works, Maintenance, Solid Waste, and Fleet Maintenance)

### FY2019 Accomplishments:

- Maintained 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

### FY 2020 Goals:

- Implement GPS system for all solid waste vehicles to create efficiencies
- Remove more services from alleys to encourage cleaner alleys, create safer work environment, and to help with reoccurring drainage issues due to damage create by solid waste trucks

## Statement of Revenue and Expenditures: Solid Waste Fund

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Revenue</i>				
Grants	\$58,402	\$52,716	\$39,000	\$54,000
Property Rent & Sales	\$267,409	\$5,035	\$5,000	\$70,000
Charges for Services	\$4,567,392	\$4,555,488	\$4,500,940	\$4,528,000
Interest Income	\$37,605	\$54,067	\$48,000	\$72,000
Other Fees	\$49,655	\$915	\$5,000	\$5,000
<b>Total Revenue</b>	<b>\$4,980,463</b>	<b>\$4,668,221</b>	<b>\$4,597,940</b>	<b>\$4,729,000</b>
<i>Expenditures</i>				
Administration	\$850,385	\$960,562	\$1,025,720	\$1,227,680
Residential Collection	\$1,250,326	\$1,339,010	\$1,637,450	\$1,573,535
Commercial Collection	\$1,087,649	\$1,118,006	\$1,300,870	\$1,532,250
Compost	\$465,932	\$467,579	\$648,645	\$989,325
Bulk, Brush & Leaf	\$143,562	\$126,788	\$387,320	\$387,745
Landfill	\$56,434	\$23,743	\$60,000	\$50,000
Recycling	0	\$20,315	\$163,080	\$55,000
Interfund Transfers	\$2,372,292	\$397,149	\$623,210	\$580,680
<b>Total Expenditures*</b>	<b>\$6,226,580</b>	<b>\$4,453,152</b>	<b>\$5,846,295</b>	<b>\$6,396,215</b>

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



## TRANSIENT BOAT DOCK FUND

### 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. Parks & Recreation is responsible for overseeing the reservations and operation of the Transient Dock. Engineering and Public Works oversees transition operations during periods of Ohio River flooding.

### FY2019 Highlights:

- Awarded Boater's Choice Award for second straight year

### FY2020 Goals:

- New staffing patterns will help accommodate transient boaters



### Staffing Summary: Transient Boat Dock Fund

	Grade	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
Maintenance Technician*	C	0.0	0.0	0.0	0.3
<b>TOTAL</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.3</b>

\*Position split between Parks and Recreation and Transient Boat Dock Fund

### Statement of Revenue and Expenditures: Transient Boat Dock Fund

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Revenue</i>				
Rental Income	0	\$13,601	\$40,000	\$25,000
Interest on Checking	\$5	\$46	\$100	0
Sales	0	\$27,613	\$95,000	\$60,000
Permits & Fees	0	\$2,320	\$7,500	\$5,000
<i>Interfund Transfers</i>				
General Fund	\$5,000	\$15,000	0	\$6,725
<b>Total Revenue</b>	<b>\$5,005</b>	<b>\$58,580</b>	<b>\$142,600</b>	<b>\$96,725</b>
<i>Expenditures</i>				
Personal Services	0	\$5,725	\$19,930	\$20,050
Contractual Services	\$38	\$13,803	\$23,760	\$23,125
Commodities	\$993	\$31,007	\$98,090	\$53,550
<b>Total Expenditures</b>	<b>\$1,031</b>	<b>\$50,535</b>	<b>\$141,780</b>	<b>\$96,725</b>

## CIVIC CENTER FUND

### Fund Description:

The main function of the Robert Cherry Civic Center is to provide rental services at a competitive rate. Paducah Parks & Recreation is responsible for overseeing the rentals at the Robert Cherry Civic Center including 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.



### FY2020 Goals:

- Review and compare rental rates with other similar size facilities.

### Statement of Revenue and Expenditures: Civic Center Fund

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Revenue</i>				
Rental Income	\$36,725	\$35,670	\$42,000	\$35,000
<i>Interfund Transfers</i>				
General Fund	\$45,623	\$43,562	\$57,250	\$62,835
Investment Fund	0	0	0	0
<b>Total Revenue</b>	<b>\$82,348</b>	<b>\$79,232</b>	<b>\$99,250</b>	<b>\$97,835</b>
<i>Expenditures</i>				
Contractual Services	\$18,949	\$19,684	\$27,950	\$27,535
Commodities	\$63,502	\$46,890	\$71,300	\$70,300
Depreciation	\$10,021	\$10,021	\$10,025	\$10,025
<b>Total Expenditures</b>	<b>\$92,472</b>	<b>\$76,595</b>	<b>\$109,275</b>	<b>\$107,860</b>

**Fund Description:**

Section 8 Housing is a federally funded, assisted housing choice program through the U.S. Department of Housing and Urban Development (HUD) that provides critical housing assistance to low-income, elderly, and disabled families in Paducah/McCracken County by subsidizing a portion of the family’s monthly rent of privately-owned housing units through the Housing Choice Voucher (HCV) program. This program allows eligible residents to choose their housing from the private market paying a portion of rent & utilities directly to the landlord.

Section 8 administers and participates in 3 other programs: Mortgage Assistance Program for homeowners who qualify; Family Self-Sufficiency Program which promotes financial independence and home ownership; and the HUD-VASH program which assists homeless veterans. As part of the initial certification and recertification process, Section 8 performs Housing Quality Standard Inspections to ensure minimum standards are provided.

Beginning November 30, 2018, the City contracted with the Paducah Housing Authority to administer the HCV in order to achieve & maintain a high-level of service and increase efficiency. This partnership enabled the program to have knowledgeable back-up and support staff, office facilities that better accommodate children, and one location for housing needs. On January 22, 2019, the Section 8 offices opened at 2330 Ohio Street.

**FY2019 Accomplishments:**

- Received Certificate of Management Performance of Excellence and HUD SEMAP Certification from HUD
- 463 families are being assisted by the City of Paducah Section 8 Housing Choice Voucher Program
- 15 veterans and their families are housed under the HUD-VASH program

**Staffing Summary: Section 8 Fund**

	<u>Grade</u>	<u>Actual FY2017</u>	<u>Actual FY2018</u>	<u>Revised FY2019</u>	<u>Proposed FY2020</u>
<i>Section 8</i>					
Housing Coordinator	N	0.0	0.0	0.0	1.0
Section 8 Program Admin.	P	1.0	1.0	1.0	0.0
Housing Specialist	H	2.0	2.0	1.0	0.0
Planner I		0	0	1.0	0.0
<b>TOTAL</b>		<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>1.0</b>

### Statement of Revenue and Expenditures: Section 8 Fund

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Revenue</i>				
Grants	\$264,226	\$279,770	\$195,335	\$92,810
<b>Total Revenue</b>	<b>\$264,226</b>	<b>\$279,770</b>	<b>\$195,335</b>	<b>\$92,810</b>
<i>Expenditures</i>				
Personal Services	\$232,678	\$227,391	\$135,945	\$85,770
Contractual Services	\$19,188	\$38,963	\$37,690	\$4,580
Commodities	\$11,565	\$13,416	\$15,685	\$2,460
Capital Outlay	\$795	0	0	0
<b>Total Expenditures</b>	<b>\$264,226</b>	<b>\$279,770</b>	<b>\$189,320</b>	<b>\$92,810</b>

## **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

### Fund Mission:

The Engineering-Public Works Department oversees the Fleet Maintenance Fund and 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 responsive to the needs of the various city departments, and maximize vehicle value and equipment investment. The Fleet Maintenance Fund maintains and repairs all City vehicles and provides outside service to Concord Fire Department. They have sole authority and responsibility for the acquisition and disposal of all rolling stock and equipment owned by the City of Paducah.

### Staffing Summary: Fleet Maintenance Fund

	<u>Grade</u>	<u>Actual FY2017</u>	<u>Actual FY2018</u>	<u>Revised FY2019</u>	<u>Proposed FY2020</u>
<i>Fleet Maintenance</i>					
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
<b>TOTAL</b>		<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>

\*Position split between funds in EPW (Public Works, Maintenance, Solid Waste, and Fleet Maintenance)



**FY2019 Accomplishments:**

- Upgraded wheel balancer for light truck and passenger cars
- Converted to cost effective system for hardware
- Continued to respond to outside service request from concord fire

**FY2020 Goals:**

- Acquire more customers from outside City organization
- Maintain ASE certifications and add EVT certifications
- Complete containment area for used oil and antifreeze tanks

**Statement of Revenue and Expenditures: Fleet Maintenance Fund**

	<u>Actual FY2017</u>	<u>Actual FY2018</u>	<u>Revised FY2019</u>	<u>Proposed FY2020</u>
<i>Revenue</i>				
Property Rent & Sales	\$14,267	\$496	\$1,000	0
Interest Income	\$9	0	0	0
Internal Service Rev.	\$421,467	\$443,118	\$407,500	\$377,500
Other Fees	\$536	\$3,798	0	0
<i>Interfund Transfers</i>				
General Fund	\$164,276	\$99,480	\$217,960	\$209,250
<b>Total Revenue</b>	<b>\$600,555</b>	<b>\$546,892</b>	<b>\$626,460</b>	<b>\$586,750</b>
<i>Expenditures</i>				
Personal Services	\$471,915	\$697,455	\$473,410	\$493,450
Contractual Services	\$36,564	\$33,800	\$29,390	\$26,970
Commodities	\$53,323	\$61,440	\$67,595	\$66,330
Capital Outlay	\$5,409	0	\$28,000	0
Depreciation	\$5,623	\$6,844	\$7,400	\$7,400
<b>Total Expenditures</b>	<b>\$572,834</b>	<b>\$799,539</b>	<b>\$605,795</b>	<b>\$594,150</b>

## FLEET LEASE TRUST FUND

### Fund Mission:

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.

The Fleet Lease Trust Fund, created in FY1999, ensures that appropriate funding is available for the replacement of vehicles and heavy equipment owned by the City. 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. All units included in this fund are owned by the fund itself, not the lessee Department, and Fleet Maintenance has the sole authority and responsibility for management (including acquisition and disposal) of Fleet Lease Trust Fund Units. Solid Waste and Fleet Maintenance Fund vehicles are not included in the Fleet Lease Trust Fund.

### Statement of Revenue and Expenditures: Fleet Lease Trust Fund

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Revenue</i>				
Property Rent	\$905,200	\$926,378	\$979,690	\$1,009,780
Insurance	0	\$13,369	0	0
Sales	\$70,148	\$1,540	\$50,000	0
Interest Income	\$39,742	\$63,745	\$56,520	\$67,700
Interfund Transfers	0	\$8,300	0	0
<b>Total Revenue</b>	<b>\$1,015,090</b>	<b>\$1,013,332</b>	<b>\$1,086,210</b>	<b>\$1,077,480</b>
<i>Expenditures</i>				
Contractual Services	\$48,000	\$48,000	\$53,000	\$53,000
Commodities	\$518	\$999	\$1,000	0
Capital Outlay	\$6,499	0	\$1,907,000	\$936,000
Depreciation	\$873,339	\$905,475	\$1,012,000	\$830,000
<b>Total Expenditures</b>	<b>\$928,356</b>	<b>\$954,474</b>	<b>\$2,973,000</b>	<b>\$1,819,000</b>

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## INSURANCE FUND

### Fund Mission:

The Insurance Fund was designed to account for all manner of revenues and expenditures associated with the City's insurance activities, including 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, workers' compensation insurance, commercial crime coverage, and all other special lines of coverage.

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

### Statement of Revenue and Expenditures: Insurance Fund

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Revenue</i>				
Internal Service Revenues	\$1,174,263	\$1,209,905	\$1,277,650	\$1,315,900
Interest Income	\$460	0	0	0
<i>Interfund Transfers</i>				
General Fund	\$35,411	\$78,000	\$125,000	\$125,000
Insurance Fund	\$40,000	0	0	0
<b>Total Revenue</b>	<b>\$1,250,134</b>	<b>\$1,287,905</b>	<b>\$1,402,650</b>	<b>\$1,440,900</b>
<i>Expenditures</i>				
Contractual Services	\$1,154,139	\$1,215,447	\$1,396,950	\$1,440,900
Commodities	0	0	\$5,700	0
<b>Total Expenditures</b>	<b>\$1,154,139</b>	<b>\$1,215,447</b>	<b>\$1,402,650</b>	<b>\$1,440,900</b>

## HEALTH INSURANCE FUND

### Fund Mission:

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.

The City of Paducah contracts with a third party administrator 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.

<b>Paducah Health Insurance Fund's Covered Members by Type</b>					
<b>CY</b>	<b>Emp.</b>	<b>E/C</b>	<b>E/S</b>	<b>Family</b>	<b>Total</b>
2019	121	38	28	62	249
2018	116	40	31	63	250
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

### Statement of Revenue and Expenditures: Health Insurance Fund

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Revenue</i>				
Internal Service Revenues	\$3,543,002	\$3,491,142	\$3,795,000	\$3,779,000
Interest Income	\$3,807	0	0	\$60,000
Other	\$351	\$34,195	0	0
<b>Total Revenue</b>	<b>\$3,547,160</b>	<b>\$3,525,337</b>	<b>\$3,795,000</b>	<b>\$3,839,000</b>
<i>Expenditures</i>				
Contractual Services	\$3,009,648	\$3,289,151	\$3,795,000	\$3,839,000
<b>Total Expenditures</b>	<b>\$3,009,648</b>	<b>\$3,289,151</b>	<b>\$3,795,000</b>	<b>\$3,839,000</b>

## **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 Statutes. 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.

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.

### Statement of Revenue and Expenditures: AEPF Fund

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Revenue</i>				
<i>Interfund Transfers</i>				
General Fund	\$21,062	\$14,012	\$14,475	\$13,625
<b>Total Revenue</b>	<b>\$21,062</b>	<b>\$14,012</b>	<b>\$14,475</b>	<b>\$13,625</b>
<i>Expenditures</i>				
Personal Services	\$13,533	\$10,372	\$10,375	\$10,375
Contractual Services	\$7,514	\$3,627	\$4,075	\$3,225
Commodities	\$19	\$13	\$25	\$25
<b>Total Expenditures</b>	<b>\$21,066</b>	<b>\$14,012</b>	<b>\$14,475</b>	<b>\$13,625</b>

## POLICE & FIRE PENSION FUND (PFPF)

### Fund Mission:

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.

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 in 2008 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 40 inactive members (beneficiaries and retirees) in this plan as of the date of this report.

### Statement of Revenue and Expenditures: PFPF Fund

	Actual FY2017	Actual FY2018	Revised FY2019	Proposed FY2020
<i>Revenue</i>				
Property Rent & Sales	\$657,159	\$374,161	\$350,000	\$350,000
Interest Income	\$109,351	\$118,114	\$120,100	\$100,000
Internal Service Revenues	\$8,075	\$12,769	\$10,780	\$10,780
Other Fees	0	\$3,974	0	0
<i>Interfund Transfers</i>				
General Fund	\$432,500	\$369,750	\$359,560	\$340,560
<b>Total Revenue</b>	<b>\$1,207,085</b>	<b>\$878,768</b>	<b>\$840,440</b>	<b>\$801,340</b>
<i>Expenditures</i>				
Personal Services	\$1,223,078	\$1,101,201	\$1,077,000	\$1,000,000
Contractual Services	\$44,416	\$44,124	\$48,455	\$47,805
Commodities	\$370	\$296	\$400	\$300
<b>Total Expenditures</b>	<b>\$1,267,864</b>	<b>\$1,145,621</b>	<b>\$1,125,855</b>	<b>\$1,048,105</b>

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# CITY OF PADUCAH STATISTICAL & SUPPLEMENTAL INFORMATION

## Mission, Vision, and Organizational Values

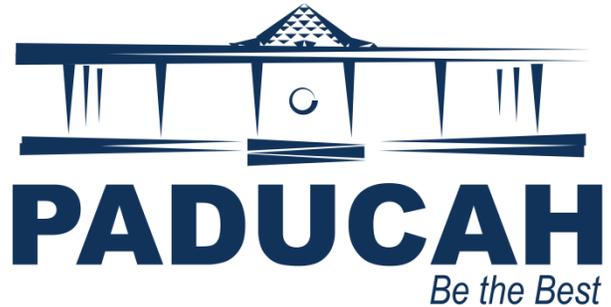
In 2018 and 2019, the Paducah Board of Commissioners adopted updated vision and mission statements and organizational values for the City of Paducah government.

*Vision Statement* - Paducah is a city where people strive to reach their full potential through lifelong learning, healthy lifestyle, creativity, culture, and compassion for one another.

*Mission Statement* - To be the best city in the world.

### *Organizational Values*

- *Solution-Driven:* We believe in proactively working together to discover innovative solutions that meet our current and future needs.
- *Customer Experience:* We believe in providing excellent service delivery for both our internal and external customers through a welcoming and respectful environment.
- *Every Person Matters:* We believe that every member of Team Paducah is critically important as we strive to accomplish our mission, and every person that chooses to live, work, and play in our City matters.
- *Action-Oriented:* We believe Paducah leads through responsiveness, positive forward momentum, and a thirst to always improve.
- *Fiscal Responsibility:* We believe in the prudent stewardship of public funds.
- *Personal Accountability:* We believe in holding each other accountable to insure our core values are intentionally fulfilled as we strive to carry out our mission.



## Government Structure and Partner Agencies

Paducah operates under a City Manager Plan form of government as outlined in Kentucky Revised Statutes (KRS) 83A.150. Paducah's citizens voted on November 8, 1932, to utilize the City Manager Plan. In 1934, L.V. Bean began serving as Paducah's first City Manager with Mayor E.G. Scott.

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.

On July 1, 2018, City Manager Jim Arndt began his tenure as Paducah's 29<sup>th</sup> City Manager. Arndt's previous experience includes holding the City Administrator position in Effingham, Illinois. Arndt believes in breaking down silos, teamwork and collaboration, and *Team Paducah*. The Paducah Board of Commissioners approved Arndt as Paducah's City Manager after conducting a national recruitment process using the executive search firm, Strategic Government Resources. SGR was hired in February 2018. Parks & Recreation Department Director Mark Thompson served as Paducah's Interim City Manager from January 13 through June 30, 2018.

The City of Paducah is comprised of ten main departments: Police, Fire, Finance, General Government, Parks & Recreation, 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 receiving additional upgrades to the kitchen area, 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.

In August 2018, the PMCCC approved VenuWorks as the management company for the facilities. VenuWorks began working in Paducah in February 2019.



## 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 can be reached by five exits along Interstate-24, approximately halfway between the metropolitan areas of St. Louis, Missouri and Nashville, Tennessee. The developing Interstate-69 corridor also is 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 per the 2010 U.S. Census. 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 57.8 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. Paducah typically receives 49 inches of precipitation with an average of nine inches of snow.

## History

Paducah’s heritage is reflected in 19<sup>th</sup> 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 thrived in the 19<sup>th</sup> century due to its port, 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. In addition to the protective nature of the floodwall, it serves as a tourist attraction due to the beautiful Dafford murals in the downtown area and since the levee portion is the surface for several miles of the Greenway Trail.



Paducah’s Population Trend	
Year	Population
2025 (projected)	22,280
2020 (projected)	22,905
2017 (estimated)	24,941
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	

This floodwall and associated floodgates have been put to good use in 2018 and 2019 with significant flooding on the Ohio River. The river stage reached nearly 53.3 feet in February 2019, the sixth highest crest on record in Paducah. The floodwall protected the community; however, many of its mechanical components are in need of rehabilitation or replacement. This is a critical and current project with a significant budgetary impact.

Paducah's Principal Taxpayers – Property Tax (2018)		
Taxpayer	Assessed Valuation	% of Total Assessed Valuation
Kentucky Oaks Mall	\$50,900,262	1.95%
Cpark Paducah LLC	20,111,900	0.77%
Paducah Medical Investors	13,440,090	0.51%
Ducmall LLC	13,119,800	0.50%
Woodstone Enterprises LP	12,429,000	0.48%
Walmart Real Estate Business	10,646,400	0.41%
Superior Care Homes Properties	10,000,000	0.38%
Paducah Hospitality Partners	9,600,000	0.37%
Sam's Real Estate Business Trust	9,222,955	0.35%
Computer Services, Inc.	9,083,185	0.35%
<b>TOTALS</b>	<b>\$158,553,592</b>	<b>6.07%</b>

**Source: Property Valuation Administration; Assessed value as of January 1, 2017**

In addition 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-19<sup>th</sup> century. However, over the past several decades, Paducah's population has not experienced significant growth 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

Fiscal Year	Assessed Value of Taxable Property		
	Real Estate		Personal Property
	Commercial	Residential	
<b>2018</b>	\$945,354,526	\$842,349,240	\$746,891,857
<b>2017</b>	\$900,450,880	\$802,111,012	\$603,335,847
<b>2016</b>	\$902,687,182	\$783,886,570	\$573,896,954
<b>2015</b>	\$851,731,625	\$751,761,832	\$582,368,709
<b>2014</b>	\$826,805,152	\$743,249,074	\$585,142,381

**Source: McCracken County Property Valuation Administrator**

among the top employers. The accredited Paducah Area Chamber of Commerce is the sixth largest in the state with approximately 1000 business members.

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 on the weekends. In January 2019, the Airport celebrated the addition of a third non-stop flight during the weekdays.

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 Crouse 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, an incredible business recruitment tool.

In August 2018, U.S. Secretary of Transportation Elaine Chao announced the establishment of a new Inland Waterways Gateway Office in Paducah. Chao said, “This new Gateway Office will support Paducah’s important role as an inland waterway crossroads between the Tennessee, Ohio Cumberland, and Mississippi rivers, as well as a major drydock center.” This Gateway Office is staffed and operating. At the announcement, Chao added, “Paducah has always been a natural hub for regional inland waterway traffic because of its specific and unique location. It really is Kentucky’s crown jewel in terms of maritime importance.”

**Paducah’s Principal Employers (2018)**

<b>Employer</b>	<b>Employees (1)</b>	<b>% of Total Employment (2)</b>
<b>Baptist Healthcare Systems</b>	1611	5.73%
<b>Lourdes Hospital, Inc.</b>	1177	4.18%
<b>Walmart Associates, Inc.</b>	965	3.43%
<b>Paducah Board of Education</b>	593	2.11%
<b>West Kentucky Community &amp; Technical College</b>	477	1.70%
<b>Claims Services Group, LLC</b>	418	1.49%
<b>City of Paducah</b>	394	1.40%
<b>Lowes Home Center, Inc. #2460</b>	365	1.30%
<b>Teletch Services Corporation</b>	336	1.19%
<b>Credit Bureau Systems, Inc.</b>	299	1.06%
<b>TOTALS</b>	<b>6635</b>	<b>23.59%</b>

**Sources:**

- (1) City of Paducah Finance Department
- (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)
2017-2018	25,024	\$503,179,300	\$20,430	41.4	2,835	6.4%
2016-2017	25,024	\$503,179,300	\$20,430	41.4	3,132	6.8%
2015-2016	25,024	\$503,179,300	\$20,430	41.4	3,139	6.2%
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%

**Sources:**  
(1) Bureau of the Census Count – 2000, 2010  
(2) Board of Education; represents elementary and secondary public schools  
(3) Kentucky Cabinet for Human Resources, Department for Employment Services

## 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. Also opening in 2013 just outside the Paducah city limits is the 300,000 square-foot McCracken County High School,

a state-of-the-art facility that consolidated three county high schools. An additional \$22.6 million investment is underway with the construction of the Paducah Innovation Hub. The groundbreaking for this facility, which is under construction on the



Paducah Tilghman High School campus, was held in October 2018. This will be a state of the art technology center where students of all ages and community members can access and connect to industry skills.

Population, Housing, and Education Overview		
Quick Facts	Paducah	Kentucky
Population (estimated, July 1, 2018)	24,941	4,468,402
Population (2010 Census)	25,024	4,339,367
Percent Change (2010 to 2018)	-0.33%	2.97%
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, 2013-2017	1660	279,153
Foreign born persons, percent, 2013-2017	2.4%	3.6%
Housing units, April 1, 2010	12,851	1,950,382
Owner-occupied housing unit rate, 2013-2017	52.4%	67.0%
Median value of owner-occupied housing units, 2013-2017	\$116,100	\$130,000
Households, 2013-2017	10,984	1,724,514
Persons per household, 2013-2017	2.16	2.49
Living in same house 1 year ago, percent of persons age 1 year+, 2013-2017	84.8%	84.5%
Language other than English spoken at home, % of persons age 5 years+	4.0%	5.3%
High school graduate or higher, percent of persons age 25 years+, 2013-2017	85.6%	85.2%
Bachelor's degree or higher, percent of persons age 25 years+, 2013-2017	24.8%	23.2%
Median household income (in 2017 dollars), 2013-2017	\$35,581	\$46,535
Per capita income in past 12 months (in 2017 dollars), 2013-2017	\$28,701	\$25,888
Persons in poverty, percent	24.7%	17.2%

Source: U.S. Census Bureau

Regarding higher education, the Murray State University Paducah Regional 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. In February 2019, WKCTC and MSU signed a transfer agreement to allow for a seamless pathway for WKCTC graduates to transfer credits in certain fields toward a bachelor's degree from MSU.



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. In its pursuit of excellence, WKCTC has been recognized as an Aspen Prize Top 10 Community College each of the four times the Prize has been awarded and has twice been named a Finalist With Distinction for providing students with strong job training and continuing higher education opportunity, for achieving high completion and transfer rates, and for providing strong employment results for its graduates.

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.

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 and Creative 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 35<sup>th</sup> year in 2019, 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 would begin having biannual quilt shows in 2017, one in April and the other in September. These additional quilt shows have been highly successful and a great complement to April's QuiltWeek™.



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. In September 2017, Paducah proudly hosted the 2017 UNESCO Creative Cities of Crafts & Folk Art Annual Meeting. Paducah was in the spotlight as global leaders shared 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.

## Construction and Revitalization Projects

In addition to the current rehabilitation and reconstruction projects underway to increase the life of the floodwall, Paducah is working on several other noteworthy projects.

**City Hall:** The Paducah Board of Commissioners approved a contract for the first phase of the City Hall project in January 2018. Work began in March 2018 and was completed one year later with a grand unveiling ceremony in May 2019. This approximately \$4.2 million contract rehabilitated and improved City Hall’s roofing membrane, concrete overhang (canopy), façade, heating and cooling systems, skylights, windows, and exterior doors. This critical project extended the life of City Hall which was named to the National Register of Historic Places in July 2017. Funding for the project included using a combination of anticipated historic tax credits, the remaining funds from the City Hall visioning and design project with RATIO, and reserve funds from the General Fund and Solid Waste Fund.

### **Comprehensive Storm Water Master**

**Plan:** In March 2017, the City of Paducah moved forward with the development of the first phase of a Comprehensive Storm Water Master Plan to identify ten priority flood areas with flood mitigation alternatives. Much of 2017 was devoted to public engagement, the development of the baseline model that was calibrated using the July 7, 2015, storm event, and the determination of the ten priority flood areas. Phase II of the Master Plan was approved in March 2018 to develop a program funding strategy. In 2018 and 2019, this phase reviewed operation and maintenance costs, the costs for capital projects, the development of a storm water utility ordinance, and public outreach regarding a storm water utility fee.



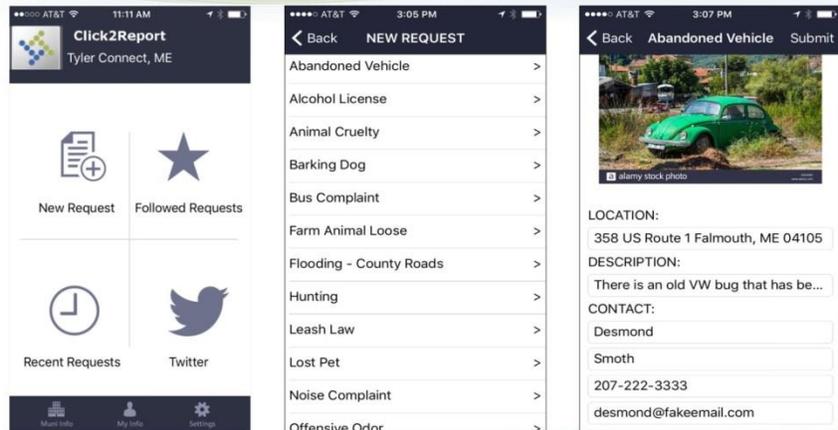
**E911 Equipment:** Upgrades for the 911 Communications Services Department began with a request for proposals and 2017 and the approval of contracts in 2018. This first phase replaces the telephone, logging recorder, and computer aided dispatch systems in the dispatch center in addition to a replacement of the consoles. The equipment has reached an end of life status and is in critical need of replacement. This project continues to move forward.

**Enterprise Resource Planning:** The Enterprise Resource Planning software project, an integrated software solution which officially kicked off in July 2016 with City departments and the vendor, Tyler Technologies, successfully launched its first phase that focused on financial applications in July 2017. A key goal of the software project is to increase efficiency by

reducing paper-based process. This is a multi-year phased project as city departments transition to this new software that will bring efficiencies to city services and enhancements to customer service and business processes. In March 2018, departments entered their FY19 budgets directly into the software for Finance to review

instead of submitting their budget in paper form. By July 2018, the second phase of the system for revenue went active. Staff is working to launch the next phases, codes and permitting and property tax. A team also is in place to implement in 2019 the Tyler 311 system, a service request module with an online portal and mobile app (Click2Report). An example of the app from another city is pictured.

## Click2Report



## Neighborhoods, Downtown, and Parks & 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 with beautiful homes, 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, 37 new residential structures have been built with 92 structures seeing significant

rehabilitation. Of those rehabilitated homes, 36 of them have had more than \$100,000 in

renovations. There has been more than \$14.2 million in permitted investment in the Fountain Avenue Neighborhood. With the Fountain Avenue Neighborhood Revitalization reaching its successful end, discussion is underway of the next phase of neighborhood revitalization and empowerment.

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 enjoys seeing the new businesses open in the district and provides revitalization programs that assist the businesses in the district. Programs include façade and beautification grants, roof stabilization assistance, and upper story residential grants. The energy of the Downtown Farmers' Market and the Riverfront Concert Series organized by the Parks & Recreation Department along with Main Street events such as the Pretty Super Saturday Meet & Greet 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. In addition to various small businesses that have opened their doors, in 2017 the downtown welcomed the 123-room Holiday Inn Paducah Riverfront hotel adjacent to the Julian Carroll Convention Center. To encourage additional growth in Paducah's historic downtown, the City and McCracken County have approved moving forward in the development of a Tax Increment Financing District (TIF) for a portion of downtown. The City also is working with a consultant to develop Opportunity Zones.



The City of Paducah offers more than two dozen parks and recreational facilities. Recently completed projects include the addition of a shelter and restrooms at the Noble Park tennis courts and the complete renovation of the six tennis courts. The Paducah Dog Park also received drainage and access improvements. Currently, the City is developing the second phase of the six-acre Pat & Jim Brockenborough Rotary Health Park. During the first phase, the park received a walking trail, playground,

resurfaced grassy lawn, fitness equipment, and community garden area. The second phase will provide a restroom facility and splash pad.

To encourage health and fitness and to link several miles of the City, Paducah is working on the next two phases of the Greenway Trail which will extend the Trail from Campbell Street along the riverfront to Jefferson Street. This project also will add numerous walkways to the riverfront park adjacent to the transient dock that opened in 2017. Currently, Paducah has more than 4.5 miles of Greenway Trail for the community to enjoy.

In addition to the parades, recreational leagues, and special events organized through the Parks & Recreation 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.

## Engaging with the Community

**Strategic Plan:** From late 2017 through early 2019, the City worked to update its strategic plan. In addition to a consultant-led workshop and community meetings, the Paducah Board of Commissioners and staff worked together to develop action items. In the plan, the highest priority action items are known as WIN (What's Important Now) initiatives. Each action item in the Strategic Plan is related to one of the following Key Performance Areas:

- Maintain high level of safety for all
- Develop healthy and sustainable neighborhoods
- Maintain thoughtful and modern infrastructure
- Provide open, smart, and engaged government
- Creative Industries
- Empower upward economic mobility for all
- Provide excellent recreation experiences for all ages and abilities
- Celebrate a diverse community

The City is working with a local company to bring the plan to life through marketing materials, a website, and other initiatives.

**Parks Master Plan:** In October 2018, the City began moving forward on the development of a Parks & Recreation Master Plan. The master planning process will take several months and involves a variety of public engagement opportunities including mailed surveys, online surveys and discussion boards, public meetings with opportunities to vote on project types, and meetings with local interest groups and



stakeholders. When complete, the plan will provide a vision to guide the future growth, development, operations, and programs of the City's parks and facilities, recreation and event programs, open spaces, and trail system. The goal is to create a comprehensive parks plan that includes the most desired services for Paducah's citizens and community.

The previous Master Plan that was completed in 2002 and updated in 2007 served Paducah as a road map for the long term development of parks. Over 75% of the primary goals have been met through steady efforts of the City staff and the City Commission. Since the development of the 2002 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 two phases of the stabilization of the bank of the Noble Park Lake.



***Boaters' Choice Award:*** In December 2018, Marinas.com notified Paducah that the Transient Boat Dock is a recipient of the 2018 Boaters' Choice Award. This is the second consecutive year for Paducah to receive the award which honors marinas and docks that consistently provide an excellent home for the boating community. The Award is based on reviews by boaters. To be recognized, each facility had to receive at least three reviews averaging a rating of four or more stars out of five stars. In 2018,

360 boats docked at Paducah's Transient Boat Dock spending a total of 522 nights.

***Paducah Citizens' Academy:*** The third annual Paducah Citizens' Academy was held March through May 2019. This program is modeled after the highly successful Citizens' Academy organized through the Paducah Police Department. Over an eight week period, 20 citizens learned about the operations of Paducah's departments and participated in educational activities.

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## THE BUDGET PROCESS

January 30, 2019– Finance sends out budget calendar to departments

February 7, 2019– Personal services population verified

February 27, 2019– Payroll cost projections finalized for personal services

March 14-15, 2019– Budget training / open lab

March 20, 2019– Budget entry closed to departments

March 25 - 29, 2019– Department budget interviews with Finance Director

April 11 - 18, 2019– Department budget interviews with City Manager

May 15, 2019 – Budget workshop

May 30, 2019 – Second budget workshop if necessary

June 11, 2019 – Introduce 1<sup>st</sup> reading of budget ordinance

June 25, 2019 – Second reading and adoption of budget ordinance

July 12, 2019 – Budget Book posted on City website

## EMPLOYEE BUDGET CENSUS

<u>CC</u>	<u>Department/Divisions</u>	<u>FY2017 Adopted 2016- 2017</u>	<u>FY2018 Proposed 2016- 2017</u>	<u>FY2019 Proposed 2018- 2019</u>	<u>FY2020 Proposed 2019- 2020</u>	<u>Change From PY</u>
0102	MAYOR & COMMISSION *	5	5	5	5	0
0103	CITY MANAGER	5	5	4	5	1
0104	CITY CLERK	1	1	2	0	-2
0105	LEGAL	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>-1</u>
	<b>TOTAL GEN GOVT</b>	<b><u>12</u></b>	<b><u>12</u></b>	<b><u>12</u></b>	<b><u>10</u></b>	<b><u>-2</u></b>
0201	ADMINISTRATION	2	2	2	2	0
0202	ACCOUNTING & BUDGET	4	4	4	5	1
0203	HUMAN RESOURCES	0	0	0	0	0
0205	REVENUE	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	0
	<b>TOTAL FINANCE</b>	<b><u>11</u></b>	<b><u>11</u></b>	<b><u>11</u></b>	<b><u>12</u></b>	<b><u>1</u></b>
<b>0301</b>	<b>PRDA</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>0501</b>	<b>INFORMATION TECHNOLOGY</b>	<b><u>5</u></b>	<b><u>5</u></b>	<b><u>6</u></b>	<b><u>4</u></b>	<b><u>-2</u></b>
<b>601</b>	<b>CUSTOMER EXPERIENCE</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>5</u></b>	<b><u>5</u></b>
0801	ADMINISTRATION	0	0	0	0	0
0802	CONSTRUCTION	0	0	0	0	0
0803	CODE ENFORCEMENT NEIGHBORHOOD	0	0	0	0	0
0804	REDEVELOPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>TOTAL INSPECTION</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
1201	ADMINISTRATION	3	3	3	2	-1
1202	PLANNING	2	5	6	5	-1
1203	GRANTS	2	0	0	0	0
1206	SECTION 8	3	3	3	1	-2
1209	DOWNTOWN DEVELOPMENT	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>TOTAL PLANNING</b>	<b><u>11</u></b>	<b><u>11</u></b>	<b><u>12</u></b>	<b><u>8</u></b>	<b><u>-4</u></b>

1601	ADMINISTRATIVE SERVICES	5	6	5	5	0
1602	PATROL	61	59	61	61	0
1604	INVESTIGATIONS	<u>21</u>	<u>22</u>	<u>21</u>	<u>21</u>	<u>0</u>
	<b>TOTAL POLICE</b>	<b><u>87</u></b>	<b><u>87</u></b>	<b><u>87</u></b>	<b><u>87</u></b>	<b><u>0</u></b>
1801	ADMINISTRATION	4	4	4	4	0
1802	SUPPRESSION	60	61	60	59	-1
1803	PREVENTION	11	11	11	10	-1
1804	TRAINING	1	1	1	1	0
1805	CONSTRUCTION	0	0	0	0	0
1806	CODE ENFORCEMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>TOTAL FIRE</b>	<b><u>76</u></b>	<b><u>77</u></b>	<b><u>76</u></b>	<b><u>74</u></b>	<b><u>-2</u></b>
2201	ADMINISTRATION	0	0	0	0	0
2202	STREET MAINTENANCE	21.25	21.25	21.25	21.25	0
2214	DOWNTOWN LANDSCAPE	0	0	0	0	0
2216	MAINTENANCE	<u>12.75</u>	<u>12.75</u>	<u>12.75</u>	<u>12.75</u>	<u>0</u>
	<b>TOTAL EPW - PUBLIC WORKS</b>	<b><u>34</u></b>	<b><u>34</u></b>	<b><u>34</u></b>	<b><u>34</u></b>	<b><u>0</u></b>
2201	ADMINISTRATION	3.7	4.2	4.2	4.25	0.05
2209	RESIDENTIAL	12	12	12	11	-1
2210	COMMERCIAL	4	4	4	4	0
2211	COMPOST & RECYCLING	3	3	4	4	0
2212	BULK BRUSH	<u>3</u>	<u>3</u>	<u>2</u>	<u>2</u>	<u>0</u>
	<b>TOTAL SOLID WASTE</b>	<b><u>25.7</u></b>	<b><u>26.2</u></b>	<b><u>26.2</u></b>	<b><u>25.25</u></b>	<b><u>-0.95</u></b>
<b>2215</b>	<b>FLEET MAINTENANCE</b>	<b><u>6.5</u></b>	<b><u>6.5</u></b>	<b><u>6.5</u></b>	<b><u>6.5</u></b>	<b><u>0</u></b>
2401	ADMINISTRATION	7	7	7	8	1
2402	GROUNDS & CEM.	17	19	19	14	-5
2409	SPECIAL EVENTS	<u>1</u>	<u>1</u>	<u>1</u>	<u>5.7</u>	<u>4.7</u>
	<b>TOTAL PARKS &amp; RECREATION</b>	<b><u>25</u></b>	<b><u>27</u></b>	<b><u>27</u></b>	<b><u>27.7</u></b>	<b><u>0.7</u></b>

2406	BOAT DOCK	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.3</u>	<u>0.3</u>
3011	HUMAN RIGHTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3307	ENGINEERING	5.8	5.3	5.3	5.25	-0.05
3308	FLOOD CONTROL	5	5	5	5	0
	GIS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>TOTAL EPW - ENGINEERING</b>	<b><u>10.8</u></b>	<b><u>10.3</u></b>	<b><u>10.3</u></b>	<b><u>10.25</u></b>	<b><u>-0.05</u></b>
3511	RISK/HUMAN RESOURCES	<u>4</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>0</u>
4011	E911	<u>22</u>	<u>22</u>	<u>22</u>	<u>23</u>	<u>1</u>
4411	PRA	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>TOTAL FULL-TIME POSITIONS</b>	<b><u>330</u></b>	<b><u>332</u></b>	<b><u>333</u></b>	<b><u>330</u></b>	<b>-3</b>
		<b><u>330</u></b>	<b><u>332</u></b>	<b><u>333</u></b>	<b><u>330</u></b>	<b>-3</b>

*\* -The above amounts include elected officials (5).*

<u>Summary:</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>Change</u>
GENERAL FUND	275.8	277.3	278.3	274.95	-3.35
E911 FUND	22	22	22	23	1
ENTERPRISE FUNDS	<u>32.2</u>	<u>32.7</u>	<u>32.7</u>	<u>32.05</u>	<u>-0.65</u>
<b>FULL-TIME POSITIONS</b>	<b><u>330</u></b>	<b><u>332</u></b>	<b><u>333</u></b>	<b><u>330</u></b>	<b><u>-3</u></b>

# OUTSTANDING DEBT

Outstanding Debt (revised June 11, 2019) Projected at Fiscal Year Ending June 30, 2020																																																													
Debt Issue	Issue Date	Original Debt	Beg Bal Balance @ 6-30-2019	Mid-FY Adjustments	Debt Service Payment - FY2020			Funding Source - FY2020			Projected Balance @ 6-30-2020																																																		
					Principal	Interest	Total	City	Other	Total																																																			
2019X FW PS # 7 & 11 (USACE) #	2019-2020	Exempt	\$0	\$2,000,000	\$184,000	\$16,000	\$200,000	\$200,000	\$0	\$200,000	\$1,816,000																																																		
2019KIA Floodwall Pumps #	July, 2019	Exempt	\$4,610,667		\$165,535	\$13,040	\$178,575	\$178,575	\$0	\$178,575	\$4,445,132																																																		
2018A E911 Equipment #	July, 2018	Exempt	\$1,655,000		\$80,000	\$64,920	\$144,920	\$144,920	\$0	\$144,920	\$1,575,000																																																		
2018A Riverfront Project #	July, 2018	Exempt	\$1,045,000		\$65,000	\$43,560	\$108,560	\$108,560	\$0	\$108,560	\$980,000																																																		
2017 CFSB Dome Relocation ##	January, 2017	Exempt	\$2,909,370		\$47,245	\$37,370	\$104,615	\$104,615	\$104,615	\$104,615	\$2,862,125																																																		
2013B Series - TeleTech	September, 2013	Taxable	\$908,676		\$77,880	\$31,255	\$109,135	\$109,135	\$0	\$109,135	\$830,796																																																		
2013B Series - Maccio	September, 2013	Taxable	\$841,319		\$72,120	\$28,940	\$101,060	\$101,060	\$0	\$101,060	\$769,199																																																		
2013A Series - Noble Park Pool	September, 2013	Exempt	\$790,000		\$70,000	\$23,175	\$93,175	\$93,175	\$0	\$93,175	\$720,000																																																		
M-H Facility	April, 2011	Exempt	\$250,000		\$0	\$0	\$0	\$0	\$0	\$0	\$0																																																		
2011 MSU Facility Bonds	November, 2011	Exempt	\$1,871,657		\$122,250	\$52,750	\$175,000	\$175,000	\$0	\$175,000	\$1,749,407																																																		
2014A (2010) Series - BABs	March, 2010	Exempt	\$3,870,000		\$310,000	\$118,100	\$428,100	\$428,100	\$0	\$428,100	\$3,560,000																																																		
2009 KACO - Julian Carroll Conv *	April, 2009	Exempt	\$2,500,000		\$147,605	\$51,565	\$199,170	\$199,170	\$0	\$199,170	\$1,336,914																																																		
2018B (2009) Series - KLC	March, 2009	Exempt	\$2,800,000		\$120,000	\$63,150	\$183,150	\$183,150	\$0	\$183,150	\$1,365,000																																																		
2014B (2005) Series - PPF	November, 2005	Taxable	\$6,100,000		\$425,000	\$67,130	\$492,130	\$492,130	\$0	\$492,130	\$2,420,000																																																		
2011 (2004) Series - Genova (infinite) ***	May/June, 2004	Taxable	\$5,000,000		\$335,000	\$58,880	\$393,880	\$393,880	\$341,440	\$393,880	\$1,265,000																																																		
2018B (2003) Series - KLC	June, 2003	Exempt	\$3,500,000		\$190,000	\$38,750	\$228,750	\$228,750	\$0	\$228,750	\$680,000																																																		
2010B (2003) Series - Conv Center **	June, 2001	Exempt	\$9,290,000		\$470,000	\$111,740	\$581,740	\$581,740	\$581,740	\$581,740	\$3,140,000																																																		
			\$54,664,760	\$2,000,000	\$2,881,635	\$840,325	\$3,721,960	\$3,721,960	\$2,694,165	\$3,721,960	\$29,514,573																																																		
* - 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 in excess of Genova rent payments equally shared with McCracken County. (refinanced in FY2012)																																																													
## - Funded with County Bed Tax (2%); any balance is split 2-way between City & County.																																																													
# - Debt issue for anticipated issues in FY2020.																																																													
<table border="0" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;"></td> <td style="width:10%; text-align: center;">55.6%</td> <td style="width:10%; text-align: center;">9.5%</td> <td style="width:10%; text-align: center;">2.8%</td> <td style="width:10%; text-align: center;">12.2%</td> <td style="width:10%; text-align: center;">72.4%</td> <td style="width:10%; text-align: center;">97.1%</td> </tr> <tr> <td>Beg Bal versus original debt</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Current FY Principal vs. Beg Balance</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Current FY Interest vs. Beg Balance</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Current FY Princ &amp; Int vs. Beg Balance</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>City's share of funded debt service</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>End Bal versus Beg. Balance</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>														55.6%	9.5%	2.8%	12.2%	72.4%	97.1%	Beg Bal versus original debt							Current FY Principal vs. Beg Balance							Current FY Interest vs. Beg Balance							Current FY Princ & Int vs. Beg Balance							City's share of funded debt service							End Bal versus Beg. Balance						
	55.6%	9.5%	2.8%	12.2%	72.4%	97.1%																																																							
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## CONTRACT FUNDING RECOMMENDATIONS

Organization Name	Fund	Amount
Animal Control – McCracken County	10000106 523160	\$200,000.00
Barkley Regional Airport Authority	24000401 523070	\$120,000.00
Brooks Stadium	10002401 523070	\$ 7,500.00
Carson Center	24000401 580610	\$ 60,000.00
Civic Beautification	10000106 580760	\$ 3,000.00
CVB (AQS Spring Show)	24000401 580720	\$ 24,000.00
CVB (AQS Fall Show)	24000401 580720	\$ 24,000.00
FY19 - Sprocket	24000401 523070	\$ 50,000.00
GPEDC	24000401 523070	\$250,000.00
Hotel Metropolitan	24000401 580590	\$ 2,500.00
Human Rights Commission	10003001	\$ 17,025.00
LowerTown Art & Music Festival	10001202 523070	\$ 15,000.00
Maiden Alley (Operations)	24000401 580710	\$ 5,000.00
Maiden Alley (Rivers Edge)	10001202 539090	\$ 5,000.00
Market House Theatre	24000401 580600	\$ 13,700.00
Market House Theatre (Bathroom 5-year)	11000211 533050	\$ 25,000.00
MidTown Alliance – operations	24000401 580680	\$ 20,000.00
MidTown Alliance – Projects (3-year)	24000401 580680	\$100,000.00
Paducah Concert Band	10002401 523070	\$ 3,400.00
Paducah Symphony Orchestra	24000401 580550	\$ 15,460.00
Paducah Tilghman Tornado League Football	10002401 523070	\$ 2,000.00
Paducah Transit Authority	10000106 580080	\$215,000.00
Paxton Park	10000106 580110	\$ 72,000.00
PJC – Scholarship Fund	24000401 523070	\$125,000.00
Quilt Museum	24000401 580650	\$ 13,270.00
River Discovery Center	24000401 580570	\$ 4,275.00
Wall to Wall	24000401 580750	\$ 18,750.00
WKCTC Government Access TV	10002811 523070	\$ 85,000.00
Yeiser Art Center	24000401 580330	\$ 4,000.00
<b>Totals:</b>		<b>\$ 1,499,880</b>



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## 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 1<sup>st</sup> and ends the following June 30<sup>th</sup>. 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.