

City of Paducah

Annual Budget

Fiscal Year 2021



TABLE OF CONTENTS

INTRODUCTION

How to Read This Document	
City Manager’s Budget Message	
Budget Ordinance	
City Mission & Core Beliefs	
Directory	
Staff Organizational Chart	
Budgeted Depart. Staffing Summary	
Financial Accounting Structure	

FINANCIAL/OPERATIONAL

GENERAL FUND..... 1	
Gen. Fund Stmt. of Rev. & Exp.....2	
Gen. Fund Stmt. of Rev. by Source...3	
Administration4	
Finance9	
Information Technology.....12	
Customer Experience.....14	
Planning.....17	
Police.....22	
Fire.....26	
Engineering & Public Works30	
Public Works.....32	
Parks and Recreation.....34	
Human Rights.....38	
Engineering / Floodwall39	
Human Resources41	
Other General Fund43	
OTHER GOVERNMENTAL FUNDS..... 44	
Municipal Aid Program Fund.....45	
Investment Fund.....46	
CDBG47	
911 Communications Services Fund..48	
Court Awards Fund53	
Debt Service Fund.....54	
Capital Improvements Fund56	
Bond Fund.....58	
Rental Property Fund.....59	
Radio Fund.....60	

ENTERPRISE FUNDS 61	
Solid Waste Fund62	
Transient Boat Dock65	
Civic Center Fund.....66	
Section 8.....67	
INTERNAL SERVICE FUNDS..... 69	
Fleet Maintenance Fund.....70	
Fleet Lease Trust Fund72	
Insurance Fund.....73	
Health Insurance Fund74	
FIDUCIARY FUNDS..... 75	
AEPF76	
PFPF77	

<u>STATISTICAL & SUPPLEMENTAL</u>	
<u>INFORMATION 78</u>	

<u>APPENDICES</u>	
The Budget Process96	
Employee Budget Census.....97	
Outstanding Debt.....100	
Contract Funding Recommendations.101	
Fleet Acquisition Plan102	
Glossary103	

HOW TO READ THIS DOCUMENT

Welcome

Welcome to the published City of Paducah budget for the fiscal year beginning July 1, 2020 and ending June 30, 2021. Not only is this budget a financial plan from which you can learn about the City's finances, the FY2021 Budget Document has also been designed as an operations guide which gives you information pertaining to the production and performance of individual City department operations and staffing levels.

Budget Format

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

The Introduction 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 2021 Fiscal Year Budget. This section also contains the City's mission statement and core beliefs, the official ordinance adopting the 2021 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 2021 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 2018 and 2019 fiscal years. The revised column reflects year to date amounts in the 2020 fiscal year. Finally, the adopted column reflects the 2021 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 FY2020, goals for the 2021 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 describe the budget process.

CITY MANAGER'S BUDGET MESSAGE - FY2021

Mayor Harless and the honorable Board of Commissioners:

The preparation and compilation of the City Manager's Adopted Budget began in January 2020 despite the nontraditional working arrangements necessitated by the Coronavirus Pandemic. Even with the unique teleworking dynamics and the medically related economic recession, I am pleased to report that Team Paducah successfully met all scheduling requirements and was able to put forth a balanced budget for FY21. This adopted budget meets all of our financial obligations for FY21 and still includes an adequate financial reserve, while continuing to align our fiscal resources with the City's Strategic Plan.

The budget process employed by the City this year was like the process employed last year, with one striking difference. The budget meetings were completed remotely. The Finance Team met virtually with each departmental leadership team to go over their requests. At that time, we were in the beginning stages of the medically related recession and the departmental submissions did not reflect the necessity to minimize their requests. The Finance Team and the City Manager's Office met virtually several times in the days thereafter to strategize on the potential impact and duration of the recession. These sessions focused on the potential impact the recession may have on the 4th Fiscal Quarter of 2020 as well as the entirety of Fiscal Year 2021. Once we determined conservative fiscal assumptions, the City Manager's Office and the Finance Team were better positioned to provide guidance to each department concerning their submissions for FY21. In the following weeks the City Manager's Office and Finance Team met virtually with each department to review their requests. The Theme of this year's budget meetings and for this year's budget is "Budget in Place." The Finance Team and the City Manager's Office driven by our organizational value of "Fiscal Responsibility" worked collaboratively with each department to keep this year's budget as close to last year's budget as possible, while still striving to be "action oriented" in the provision of our core services. After these meetings concluded the City Manager's Office and Finance Team met with members of the Board of Commissioners to discuss the proposed budget and then we conducted a virtual budget workshop where the details of the budget were shared and public input was requested.

FY20 was truly a year of challenges and opportunities for Paducah. Team Paducah leaned upon our core organization values "Solution Driven" and "Every Person Matters" as we fully embraced each one of them. We began this fiscal year with a flurry of customer service related activity through the creation of the Customer Experience Department and by launching the New Day Initiative. The City made progress toward the construction of a new indoor recreation and aquatic facility by engaging a designer to design the facility and through the issuance of \$20,000,000 in bonds to construct the facility in Bob Noble Park. In February, the City encountered an Informational Technology Incident that temporarily impaired our effectiveness, and then in March City operations experienced more challenges presented by the Global Pandemic. Through those same times we were watching the rising waters of the Ohio River as we came fearfully close to the installation of the floodgates for an unprecedented third year in a row year and the City and the community was rocked by racially charged emotions associated with the abuse of police powers in Minneapolis Minnesota. As this Fiscal Year wraps up we are still in the throws of the global pandemic, the medical related recession, and a local contested

political primary where three current office holders out of five are not seeking re-election in their current capacity.

In FY20 we continued to restructure our operations in order "To be the best City in the World." We separated the Engineering and Public Works Department back to the Public Works Department and the Engineering Department and moved Right-of-Way Maintenance Services back to Public Works from Parks and Recreation. Special Events was also moved into Parks and Recreation instead of splitting this responsibility between Parks and Recreation with Planning. Another subtle, yet effective move was moving the responsibility of mowing City lots to Fire Prevention from Planning. The Grants Administrator position was also relocated from Finance to the City Manager's Office. These changes were made to ramp up our effectiveness as we strive to improve customer experience throughout the organization and effectively complete capital projects.

The City continues to enhance our community through parks and recreation initiatives. We completed the 4th Phase of the Greenway Trail and the 5th Phase is currently under construction. The improvements to the Pat & Jim Brockenborough Rotary Health Park were completed and the Master Plan was presented and adopted. A site was selected for the indoor recreation and aquatic facility referred to as the wellness center and the design process is currently underway. Bonds have been sold for this facility and construction may be able to begin in the spring of 2021.

We also continue to improve our infrastructure through capital improvement projects in FY21. We continued to make progress on our U.S. Army Corp of Engineers Flood Wall Rehabilitation Project, completed the reconstruction of streets, sidewalks, curbs, and gutters along South 6th Street, South 9th Street, and Walter Jetton Boulevard, renovated the interior of City Hall, and began the design of bridge replacements on 24th Street and Buckner Lane.

Advancing our technology continues to be a key priority for the City of Paducah. The City successfully implemented Tyler Technologies New World Computer Aided Dispatch and 911 software in FY20. Our team continues to implement the Tyler Technologies MUNIS Enterprise Resource Planning software and began the implementation of ENERGOV in an effort to improve the customer's experience in the various City permitting processes this fiscal year.

Team Paducah is looking forward to another productive year in FY21 through the projects and purchases we have planned for the fiscal year. Here is a snapshot of what the annual budget for FY21 includes:

The adopted FY21 budget is \$79,260,285 (not including interfund transfers), which is a 28% increase from FY20. The increase is directly related to the \$20,000,000 Bond Issue associated with the indoor recreation and aquatic facility. The General Fund is \$34,452,260. This is a 1.5% increase over the FY20 budget. The adopted FY21 Budget also meets all of the City's annual debt obligations. In FY21 the City's annual debt service is \$3,968,945.

The City continues to work through the vision of the Mayor and Board of Commissioners through the Strategic Plan that was originally adopted in 2018. The plan is reviewed and modified annually in January of each year to insure the plan is continually aligned with the vision of the elected officials. The Board conducted a Retreat again this year, but due to the

Pandemic the Board has not ratified the amendments to the plan. That is scheduled for July 14th, when the Board can resume meeting in person for the first time since March. The new plan continues to incorporate several strategic action steps for Team Paducah to accomplish referred to as W.I.N. (What's Important Now) Initiatives. The following initiatives have been considered during the construction of this budget to insure we have financial capacity to accomplish these critical tasks:

Key Performance Indicator	Action Item Code	Action Item
Empower Upward Economic Mobility	E-1	Conduct business retention visits throughout the city and assist businesses with growth and development
Empower Upward Economic Mobility	E-2	Successful implementation of the TIF district through the State
Empower Upward Economic Mobility	E-3	90 % of downtown buildings occupied
Empower Upward Economic Mobility	E-4	Entire stretch of the riverfront will be redeveloped to attract tourists, encourage business investment, and mixed use development
Empower Upward Economic Mobility	E-5	Great participation from all demographics within the City.
Maintain Thoughtful & Modern Infrastructure	I-1	Continue to expand the Greenway Trail Corridor throughout the City
Maintain Thoughtful & Modern Infrastructure	I-2	Continue implementation of the USACE/City of Paducah \$32m Local Flood Protection Project (LFPP) Restoration
Maintain Thoughtful & Modern Infrastructure	I-3	Stormwater utility maintenance and mitigation
Develop Healthy & Sustainable Neighborhoods	N-1	Encourage, incentivize, and/or support more housing options throughout the City
Develop Healthy & Sustainable Neighborhoods	N-2	Engage and empower neighborhoods to thrive
Recreation & Wellbeing	R-1	Plan, design and construct a sports plex and indoor recreation aquatic facility
Recreation & Wellbeing	R-2	Support the Sports Commission in their pursuit of the long term development, design, construction, operation, maintenance, sales and marketing of tournament worthy sports facilities
Recreation & Wellbeing	R-3	Evaluate and combine outdoor concerts and block party
Public Safety	P-1	Adopt and implement alternative 911 revenue source through a partnership with the County and upgrade the countywide system

Public Safety	P-1	Adopt and implement alternative 911 revenue source through a partnership with the County and upgrade the countywide system
Open, Smart & Engaged Government	O-1	Implement Measures to Recruit & Retain Quality City Employees
Creative Industries	C-1	Fully appoint and support a Creative and Cultural Council
Celebrate a Diverse Community	D - 1	Develop intentional inclusion efforts throughout our organization

In addition to the W.I.N initiatives, the adopted FY21 Budget includes other capital projects and purchases. Several of the projects and some of the purchases that began in FY20 will continue into FY21. Here is a list of some major projects and purchases that are planned to occur in FY21:

- Perkins Creek Bridge construction
- Noble Park Peck Addition Nature Area
- Police in-car camera replacement
- Continued implementation of the Tyler Technologies Munis ERP and Energov
- Purchase of Fire Engine 4
- 25th Street Reconstruction
- Compost Yard and Facility Improvements

I want to thank the Mayor and 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 FY21 budget under difficult circumstances. Finally, I offer a special thanks to Finance Director Jonathan Perkins, Controller Audra Herndon, Assistant City Manager Michelle Smolen and the talented finance team for their efforts. The creation of this budget was truly a memorable experience.

ORDINANCE NO. 2020-06-8641

AN ORDINANCE ADOPTING THE CITY OF PADUCAH, KENTUCKY, ANNUAL OPERATING BUDGET FOR THE FISCAL YEAR JULY 1, 2020, THROUGH JUNE 30, 2021, 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 2021.

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, 2020 and ending June 30, 2021, 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, 2020 and ending June 30, 2021.

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 \$400,000.

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.

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

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

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

K. The City will provide to all eligible employees up to a \$727 per month credit (for the months of July - December 2020) to be applied to the Comprehensive Health Insurance Benefit Plan (Cafeteria Plan) as directed by the employee. In January 2021, this monthly credit may be adjusted by the Board of Commissioners as recommended by the City Manager or his designee.

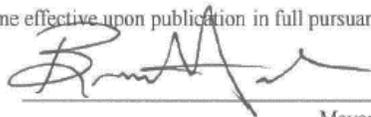
L. The City will maintain a special fund called Investment Fund, and is considered an extension of the General Fund. The Investment Fund is funded with a 1/2 cent portion of the City's occupational license fee (employee payroll withholding tax). This fund is dedicated to the following expenditures: economic 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.

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 9, 2020
Adopted by the Board of Commissioners, June 24, 2020
Recorded by Lindsay Parish, City Clerk, June 24, 2020
Published by The Paducah Sun, June 30, 2020
ORD\FINANCE\Budget FY2021

City of Paducah
 Annual Operating Budget for All Funds and Categories of Government
 Estimated Appropriations & Expenditures
 FY2021 (July 1, 2020 to June 30, 2021)
 Exhibit No. 1

	General Fund	Special Revenues	Capital Projects	Debt Service	Enterprise Funds	Internal Service	Trust Funds	Total
Sources:								
Fines	\$ 73,500	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,500
Grants	843,000	860,290	-	51,275	149,545	-	-	1,904,110
Interest Income	157,000	121,700	-	13,000	20,000	45,000	120,000	476,700
Bond Proceeds	-	0	-	-	-	-	-	0
Charges for Service	721,525	35,000	-	-	4,629,520	5,468,405	0	10,854,450
Other Fees	54,500	-	-	-	0	-	1,000	55,500
Occupational License	23,043,000	4,800,000	-	686,715	-	-	-	28,529,715
Permits & Fees	523,000	-	-	-	3,000	-	-	526,000
Property Rent	428,000	270,862	-	289,000	32,500	985,000	-	2,005,362
Property Taxes	7,292,000	-	-	-	-	-	-	7,292,000
Recreation Fees	117,000	-	-	-	-	-	-	117,000
Sales	23,300	-	-	-	40,000	25,000	362,000	450,300
Other Taxes	-	1,200,000	-	-	-	-	-	1,200,000
Total	\$ 33,275,825	\$ 7,317,852	\$ -	\$ 1,039,990	\$ 4,874,565	\$ 6,523,405	\$ 483,000	\$ 53,514,637
Fund Transfers In	\$ 1,042,755	\$ 1,389,375	\$ 21,073,075	\$ 2,943,945	\$ 111,055	\$ 260,225	\$ 356,625	\$ 27,177,055
Total Sources	\$ 34,318,580	\$ 8,707,227	\$ 21,073,075	\$ 3,983,935	\$ 4,985,620	\$ 6,783,630	\$ 839,625	\$ 80,691,692
Expenditures:								
Administration	\$ 1,979,910	\$ -	\$ 19,975,000	\$ -	\$ -	\$ -	\$ -	\$ 21,954,910
Finance	1,140,305	244,565	-	3,970,945	-	3,436,405	69,300	8,861,520
Information Technology	705,020	-	-	-	-	-	-	705,020
Customer Experience	429,745	-	-	-	-	-	-	429,745
Planning	618,350	200,000	90,000	-	93,825	-	-	1,002,175
Police	10,801,375	70,750	-	-	-	-	-	10,872,125
Fire	9,313,245	-	50,000	-	-	-	-	9,363,245
Public Works	4,247,210	1,471,000	188,075	-	-	594,225	-	6,500,510
Parks	3,296,955	-	-	-	191,205	-	-	3,488,160
Cable Authority	88,570	-	-	-	-	-	-	88,570
Human Rights	17,025	-	-	-	-	-	-	17,025
Engineering	1,458,290	-	770,000	-	-	-	-	2,228,290
Human Resources	356,360	-	-	-	-	3,664,000	-	4,020,360
Investment Fund	-	989,250	-	-	-	-	-	989,250
E911	-	2,059,870	-	-	-	-	-	2,059,870
Solid Waste	-	-	-	-	5,554,535	-	-	5,554,535
Pensions	-	-	-	-	-	-	1,024,975	1,024,975
Fund Transfers Out	1,436,105	24,802,235	-	500,000	373,715	65,000	-	27,177,055
Total Expenditures	\$ 35,888,465	\$ 29,837,670	\$ 21,073,075	\$ 4,470,945	\$ 6,213,280	\$ 7,759,630	\$ 1,094,275	\$ 106,337,340
Reserves Utilized	\$ (1,569,885)	\$ (21,130,443)	\$ -	\$ (487,010)	\$ (1,227,660)	\$ (976,000)	\$ (254,650)	\$ (25,645,648)

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.

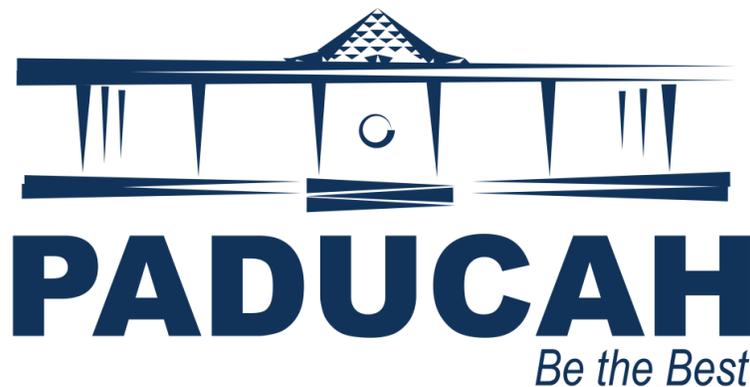
Mission Statement

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

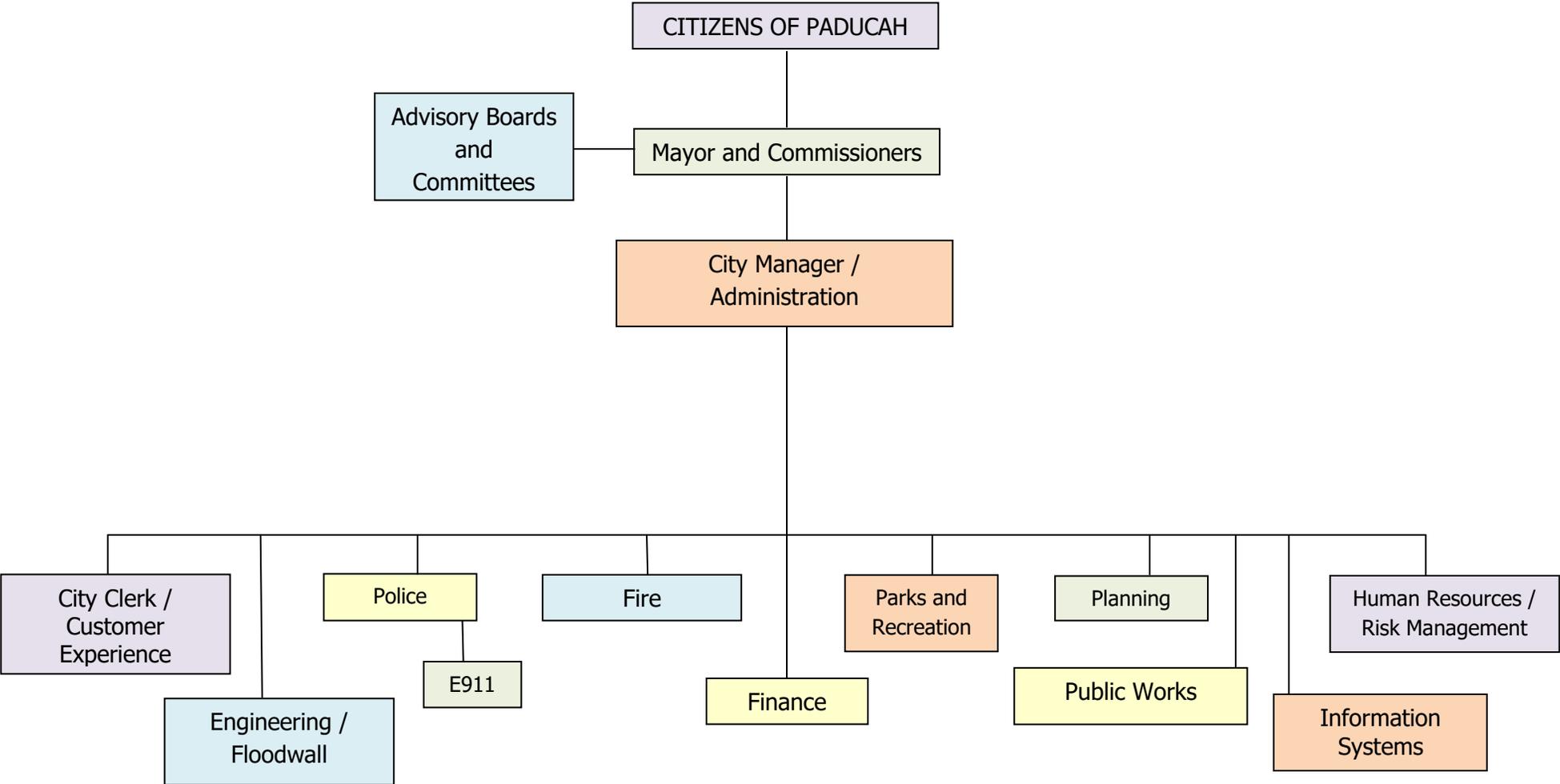
Gerald Watkins

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
Public Works Director	Chris Yarber
Parks and Recreation Director	Mark Thompson
City Engineer	Rick Murphy
Human Resources Director.....	Stefanie Suazo
Public Information Officer	Pam Spencer

ORGANIZATIONAL CHART



BUDGETED DEPARTMENTAL STAFFING SUMMARY

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

	2018	2019	2020	2021
General Fund				
Administration ¹	12.0	12.0	10.0	11.0
Finance	11.0	11.0	12.0	11.0
Information Technology	5.0	6.0	4.0	4.0
Clerk / Cust. Exp. ²	0	0	5.0	5.0
Planning	8.0	9.0	7.0	7.0
Police	87.0	87.0	87.0	87.0
Fire	77.0	76.0	74.0	75.0
Engineering/ Public Works ⁴	44.3	44.3	44.25	0
Public Works ⁴	0	0	0	38.0
Parks and Recreation	27.0	27.0	27.7	25.7
Engineering ⁴	0	0	0	11.0
Human Resources	3.0	3.0	3.0	4.0
Total General Fund	274.3	275.3	273.95	278.7
Solid Waste Fund				
Solid Waste	26.2	26.2	25.25	25.5
Fleet Maint. Fund				
Fleet Maintenance	6.5	6.5	6.5	6.5
E911 Fund				
E911	22.0	22.0	23.0	23.0
Section 8 Fund				
Section 8 ³	3.0	3.0	1.0	1.0
Transient Boat Dock Fund				
Boat Dock	0	0	0.3	0.3
TOTAL ALL FUNDS	332.0	333.0	330.0	335.0

¹Includes (5) elected officials

²Clerk / Customer Experience Department created FY2020 with positions from Administration, Planning, and Fire

³Section 8 became a stand-alone fund during FY2018

⁴Engineering/Public Works split into separate departments during FY2020

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:

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

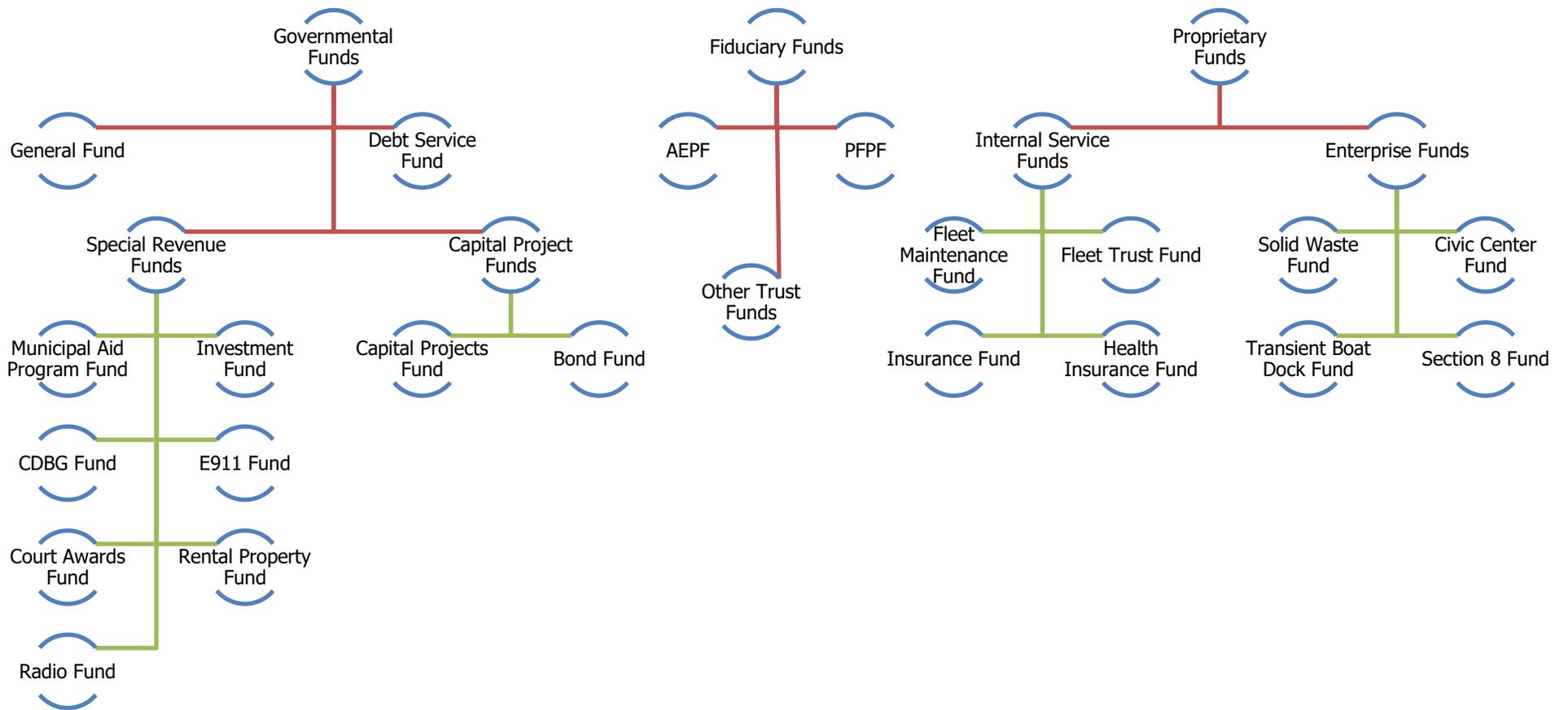
Proprietary Funds account for operations that function similar to a private commercial operation, in which services are financed through user charges, and expenditures include the full cost of operations.

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/Floodwall, 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 FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Revenues</i>				
Fines	\$89,286	\$83,185	\$78,000	\$73,500
Grants	\$736,655	\$1,182,351	\$820,000	\$843,000
Interest Income	\$317,752	\$498,814	\$385,000	\$157,000
Charges for Service	\$698,191	\$671,617	\$721,590	\$721,525
Other Fees	\$112,833	\$89,742	\$34,500	\$54,500
Licenses	\$25,162,031	\$25,162,460	\$25,558,880	\$23,043,000
Permits & Fees	\$485,100	\$525,318	\$514,000	\$523,000
Property Rent	\$413,688	\$417,943	\$419,135	\$428,000
Taxes	\$7,212,282	\$7,390,284	\$7,143,000	\$7,292,000
Recreation Fees	\$128,517	\$128,230	\$118,000	\$117,000
Sales	\$28,577	\$59,965	\$18,200	\$23,300
Interfund Transfers	\$677,862	\$809,822	\$1,101,315	\$1,042,755
Total Revenues	\$36,062,774	\$37,019,731	\$36,911,620	\$34,318,580
<i>Expenditures</i>				
Administration	\$1,948,437	\$1,642,920	\$1,866,360	\$1,979,910
Finance	\$1,085,917	\$1,117,134	\$1,173,215	\$1,140,305
Information Technology	\$619,545	\$538,698	\$592,025	\$705,020
Clerk/Customer Experience	0	0	\$418,495	\$429,745
Planning	\$725,527	684,893	\$690,398	\$618,350
Police	9,477,814	9,715,875	\$10,091,120	\$10,801,375
Fire	\$8,483,917	\$8,613,248	\$9,134,800	\$9,313,245
Engineering/Public Works	\$5,335,127	\$5,711,780	\$5,636,220	0
Public Works	0	0	0	\$4,247,210
Parks and Recreation	\$3,129,032	\$3,255,263	\$3,538,140	\$3,296,955
Cable Authority	\$111,091	\$106,415	\$106,050	\$88,570
Human Rights	\$33,662	\$16,406	\$17,025	\$17,025
Engineering / Floodwall	0	0	0	\$1,458,290
Human Resources	\$387,141	\$347,869	\$354,890	\$356,360
Audit Adjustments	\$320,075	\$324,073	0	0
Interfund Transfers	\$2,091,878	\$3,637,502	\$4,618,113	\$1,436,105
Total Expenditures	\$33,749,163	\$35,712,078	\$38,236,851	\$35,888,465

GENERAL FUND STATEMENT OF REVENUES BY SOURCE

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Fines</i>				
Warrant Service Fee	\$25,070	\$28,433	\$24,000	\$25,000
Nuisance Violations	\$40,939	\$32,196	\$35,000	\$36,000
Other Fines	\$23,277	\$22,556	\$19,000	\$12,500
<i>Grants</i>				
State Incentive – Police	\$356,987	\$364,093	\$410,000	\$415,000
State Incentive – Fire	\$342,616	\$339,954	\$380,000	\$398,000
Other Grants	\$37,052	\$478,304	\$30,000	\$30,000
<i>Interest Income</i>	\$317,752	\$498,814	\$385,000	\$157,000
<i>Charges for Service</i>				
Tax Collection Fee – PJC	0	0	0	\$7,500
Tax Collection Fee – School	\$195,017	\$200,643	\$200,000	\$195,000
Overhead (Admin) Charges	\$300,200	\$284,700	\$311,280	\$315,000
Other Charges for Service	\$202,974	\$186,274	\$210,310	\$204,025
<i>Licenses & Permits</i>				
Payroll Tax	\$15,884,267	\$16,349,044	\$16,620,000	\$14,400,000
Insurance Tax	\$4,592,834	\$4,486,038	\$4,400,000	\$4,800,000
Business License	\$4,631,352	\$4,367,410	\$4,590,000	\$3,800,000
ABC License	\$157,760	\$157,720	\$145,000	\$157,000
License Penalties	\$263,210	\$201,650	\$210,000	\$215,000
Revenue sharing with County	(\$367,392)	(\$399,402)	(\$406,120)	(\$329,000)
<i>Permits & Fees</i>				
KY Telecommunication Tax	\$275,354	\$282,095	\$280,000	\$284,000
Building & Electrical	\$173,116	\$211,235	\$200,000	\$205,000
Other Permits & Fees	\$36,630	\$31,988	\$34,000	\$34,000
<i>Property Rent & Sales</i>				
Forest Hills Lease	\$378,024	\$378,906	\$384,135	\$392,000
Other Property Rent & Sales	\$35,664	\$39,037	\$35,000	\$36,000
<i>Taxes</i>				
Real Current Year	\$4,459,449	\$4,693,362	\$4,875,000	\$5,030,000
Personal Current Year	\$661,312	\$630,307	\$620,000	\$635,000
Vehicle Tax County	\$746,963	\$770,092	\$725,000	\$790,000
PJC Tax Collection	\$330,584	\$324,026	0	0
Local Bank Deposit Tax	\$290,262	\$321,242	\$322,000	\$355,000
PILT – Paducah Power	\$248,771	\$250,663	\$249,000	\$255,000
Annexation Rebates	(\$32,442)	(\$36,965)	(\$37,000)	(\$57,000)
Other Taxes	\$507,383	\$437,557	\$389,000	\$284,000
<i>Recreation Fees</i>	\$128,517	\$128,230	\$118,000	\$117,000
<i>Sales</i>	\$28,577	\$59,965	\$18,200	\$23,300
<i>Other Fees</i>	\$112,833	\$89,743	\$34,500	\$54,500
<i>Interfund Transfers</i>	\$677,862	\$809,822	\$1,101,315	\$1,042,755
Total Revenues	\$36,062,774	\$37,019,731	\$36,911,620	\$34,318,580

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 Board of Commissioners' 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 (CAO) 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, strategic plan, and capital improvement plan.

The communication function and grants administration also reside 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. The Grants Administrator works with Team Paducah in their efforts to apply for and successfully administer federal, state, and private grants.



Staffing Summary: Administration

	Grade	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Mayor & 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	0.0	0.0
Assist. City Manager	Z	0.0	0.0	1.0	1.0
Public Information Officer	P	1.0	1.0	1.0	1.0
Business Systems Analyst	P	0.0	0.0	1.0	1.0
Grants Administrator ²	L	0.0	0.0	0.0	1.0
Administrative Assist. III	D	1.0	1.0	1.0	1.0
<i>City Clerk¹</i>					
City Clerk	P	1.0	1.0	0.0	0.0
Executive Assistant II	I	1.0	1.0	0.0	0.0
<i>Legal</i>					
Corporate Counsel		1.0	1.0	0.0	0.0
TOTAL		12.0	12.0	10.0	11.0

¹City Clerk division moved to Clerk / Customer Experience Department FY2020

²Grants Administrator position moved from Finance during FY2020



FY 2020 Accomplishments:

- Held an annual retreat with the Board of Commissioners to renew alignment and attunement on the What's Important Now (WIN) initiatives on the Strategic Plan action items and created What's Important Later (WIL) initiatives.
- Completed monthly reports for WIN activities and biannual reports for all action items in the Our Paducah Strategic Plan. Oversaw and managed the strategic communications related to the action items.
- Launched a competitive local grant in aid program.
- Moved the Grants Administrator position into the City Manager's Office.
- Finalized negotiations with Comcast for 10-year franchise agreement and updated Chapter 22 of Paducah Code of Ordinances (Cable Communications).
- Continued emphasis on community education and outreach regarding city initiatives and services by hosting Leadership Paducah, service club presentations, Meet the Team events, and Our Paducah 101 at McCracken County Public Library.
- Continued utilization of the Middle Management Team for Organizational wide challenges.
- Held our annual Leadership Team retreat with a focus on the continued use of Strengths Finder.
- Continued to emphasize Team Paducah and the importance of working together to be the best city in the world.
- Successfully negotiated 3-year collective bargaining agreements with the Police FOP and the Fire IAFF.
- Managed through the COVID19 Pandemic Crisis. Focused on providing a continuity of service for our residents and crisis communications.
- Collaborated with the Leadership Team to re-organize the structure of the organization to meet the Board of Commissioner's goals, including the New Day Initiative and the creation of the Customer Experience Department, separating Engineering and Public Works departments, and onboarding the Business Development Specialist position.
- Managing the response, internal/external communications and working with the Leadership Team on continuity of services during the IT security incidents. Also implemented new measures to prevent future IT security incidents.
- Continue effort to modernize city services through the upgrade of the Munis software, implementation of Munis property tax modules and transition to Energov for the codes and permitting services.

FY2021 Goals:

- Adopt, implement, and begin reporting process of Our Paducah Strategic Plan from the Board of Commissioners' retreat.
- Conduct a Board of Commissioners Retreat to incorporate new member vision in to our Strategic Planning initiatives.
- Conduct a New Member Board of Commissioners orientation process to assist the newly elected officials with their roles.
- Continue to build a sense of team within Team Paducah through all-team meetings and Team Member Appreciation events.
- Conduct a Leadership Team Retreat with a continued focus on team strengths.
- Oversee the final decision and beginning stages of construction on the indoor recreation and aquatic facility.
- Partner with the County on a sustainable funding plan to support the radio portion of our PSAP.
- Focus on departmental safety standards, with a goal of decreasing the City's Worker's Compensation mod factor.
- Focus on beautifying our downtown corridor and local parks.
- Focus on fully staffing Team Paducah and develop a workplace reputation as a preferred employer within our three-state region.
- Continue to raise the bar when it comes to our Customer Experience. Be known as customer friendly and a pleasure to do business with.
- Continue effort to modernize city services through the go-live of the Enterprise Resource Planning Software Project's Munis property tax modules, credit card payments and Energov's codes and permitting modules.

Department Budget Summary: Administration

Department Summary:

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
Personal Services	\$1,065,554	\$908,219	\$840,565	\$867,935
Contractual Services	\$485,848	\$359,210	\$644,835	\$1,025,445
Commodities	\$98,537	\$107,744	\$90,960	\$86,530
Contributions	\$292,700	\$267,747	\$290,000	0
Capital Outlay	\$5,797	0	0	0
Total Dept. Budget	\$1,948,436	\$1,642,920	\$1,866,360	\$1,979,910

Division Summary:

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Mayor & Commiss.</i>				
Personal Services	\$178,522	\$181,264	\$180,500	\$205,985
Contractual Services	\$1,782	\$1,314	\$1,255	\$1,295
Commodities	\$19,968	\$27,553	\$25,660	\$51,160
<i>City Manager</i>				
Personal Services	\$707,301	\$521,957	\$660,065	\$661,950
Contractual Services	\$16,257	\$14,136	\$9,415	\$136,225
Commodities	\$41,980	\$40,011	\$37,000	\$33,370
Capital Outlay	0	0	0	0
<i>City Clerk¹</i>				
Personal Services	\$153,027	\$177,664	0	0
Contractual Services	\$13,269	\$9,580	0	0
Commodities	\$16,460	\$19,518	0	0
Capital Outlay	\$5,797	0	0	0
<i>Corporate Counsel</i>				
Personal Services	\$26,704	\$27,334	0	0
Contractual Services	\$253,628	\$127,541	\$185,310	\$171,090
Commodities	\$1,220	\$1,753	\$3,500	\$2,000
<i>Other²</i>				
Contractual Services	\$200,912	\$206,639	\$448,855	\$716,835
Contributions	\$292,700	\$267,747	\$290,000	0
Commodities	\$18,909	\$18,909	\$24,800	0
Total Dept. Budget	\$1,948,436	\$1,642,920	\$1,866,360	\$1,979,910

¹ City Clerk division moved to Customer Experience Department FY2020

² 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 processes bi-weekly payroll for all employees and prepares all manner of payroll-related reports, along with processing all purchase requisitions entered by departments, issuing over 6,000 vendor payments a year.

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

	Grade	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<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 & Budget</i>					
Controller	T	1.0	1.0	1.0	1.0
Accountant	J	3.0	3.0	3.0	3.0
Grants Administrator ¹	L	0.0	0.0	1.0	0.0
<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	1.0	0.0
Revenue Technician	C	1.0	1.0	2.0	3.0
Account Clerk	B	2.0	2.0	0.0	0.0
TOTAL		11.0	11.0	12.0	11.0

¹Grants Administrator position moved to Administration during FY2020

FY2020 Accomplishments:

- Updated the General fund's 5-year revenue/expenditure trend projections
- Applied for the 28th consecutive GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY2019 CAFR
- Coordinated foreclosure actions for numerous delinquent property tax accounts
- Utilized social media in an effort to detect business licensing non-compliance
- Maintained the City's bond rating
- Prepared the FY2021 budget

FY2021 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

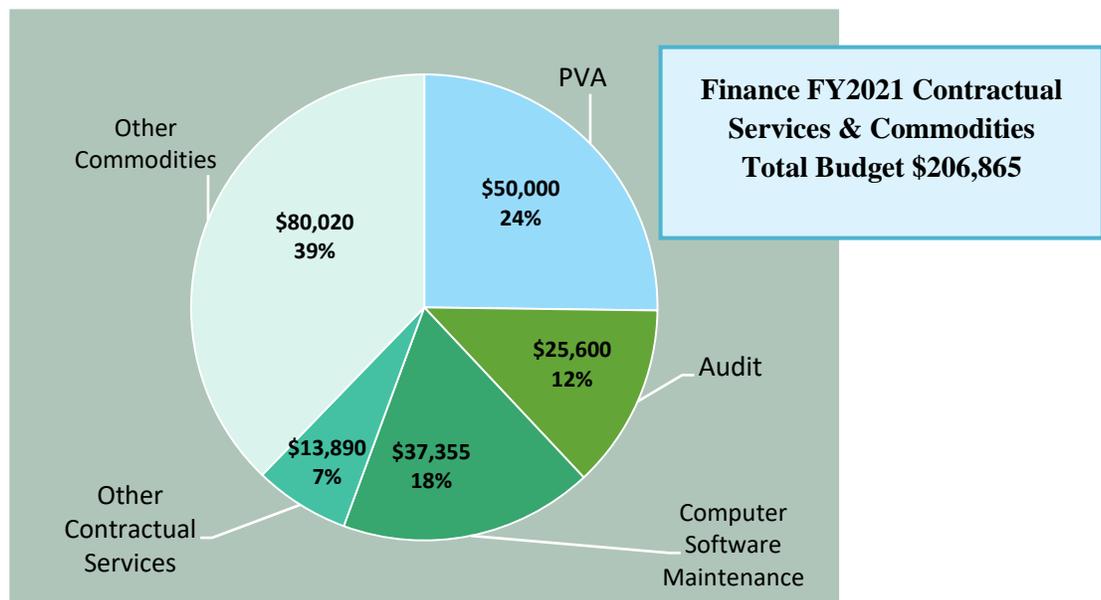
Department Budget Summary: Finance

Department Summary:

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
Personal Services	\$879,367	\$899,881	\$964,015	\$933,440
Contractual Services	\$137,776	\$143,819	\$123,680	\$126,845
Commodities	\$68,774	\$68,029	\$85,520	\$80,020
Capital Outlay	0	\$5,405	0	0
Total Dept. Budget	\$1,055,547	\$1,088,804	\$1,147,815	\$1,114,705

Division Summary:

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Administration</i>				
Personal Services	\$260,067	\$269,229	\$287,435	\$250,185
Contractual Services	\$2,863	\$3,026	\$3,215	\$3,265
Commodities	\$9,162	\$7,147	\$9,795	\$11,200
Capital Outlay	0	\$5,405	0	0
<i>Accounting & Budget</i>				
Personal Services	\$297,224	\$337,888	\$338,275	\$342,540
Contractual Services	\$62,399	\$60,652	\$48,720	\$50,445
Commodities	\$21,572	\$18,337	\$24,705	\$19,295
<i>Revenue</i>				
Personal Services	\$322,076	\$292,764	\$338,305	\$340,715
Contractual Services	\$72,515	\$80,141	\$71,745	\$73,135
Commodities	\$38,041	\$42,545	\$51,020	\$49,525
Total Dept. Budget	\$1,085,919	\$1,117,134	\$1,173,215	\$1,140,305



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

	Grade	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
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	0.0	0.0
GIS Specialist	P	1.0	1.0	1.0	1.0
Software Technician	P	0.0	1.0	0.0	0.0
TOTAL		5.0	6.0	4.0	4.0

FY2020 Accomplishments:

- Continued implementation process of ERP software replacing the City’s current SunGard computer software. Implementation will be phased over 7 years and will include a comprehensive process review;
- Completed implementation and configuration of Tyler New World CAD/911 software and hardware in concert with Emergency Communication Service Department;
- Replaced numerous servers and installed new backend hardware and software following a ransomware attack, restored most services in less than a month;
- Provided McCracken County with GIS services related to future land use planning, zoning, voter districts, addressing, emergency siren locations and parcel records maintenance;
- Contracted with Systems Solutions of Paducah to provide a new comprehensive security system in a phased approach beginning with City Hall;
- Mobilized most of the city work force to work remotely during the COVID-19 pandemic and also provided virtual commission meetings so that business could continue with little interruption;
- Continued to maintain Public Wi-Fi in City Hall for citizen and employee use.

FY2021 Goals:

- Organizational Support & Advancement: Enhance service delivery by supporting the use of technology in city government;
- Continue to upgrade end-of-life servers and hardware to minimize security weak points;
- GIS: Continue to educate internal and external customers on the opportunities to utilize GIS data and analysis.

Department Budget Summary: Information Technology

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
Personal Services	\$476,073	\$365,190	\$383,550	\$395,585
Contractual Services	\$85,364	\$101,058	\$141,085	\$232,355
Commodities	\$38,826	\$40,392	\$40,870	\$40,630
Capital Outlay	\$19,282	\$32,058	\$26,520	\$36,450
Total Dept. Budget	\$619,545	\$538,698	\$592,025	\$705,020

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

	Grade	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
City Clerk / Director of Customer Exp.	U	0.0	0.0	1.0	1.0
Exec. Assist. II / Assist. City Clerk	I	0.0	0.0	1.0	1.0
Cust. Exp. Representative	E	0.0	0.0	3.0	3.0
TOTAL		0.0	0.0	5.0	5.0



FY2020 Accomplishments:

- Created the Customer Experience Department
- Implemented OpenCounter Zoning and Business Portals
- Implemented the PowerArt Utility Box Art Program
- Hosted 2 Art Exhibits in City Hall including the Makings of a Master Kentucky Folk Art Exhibit
- Hosted the first Shift Workshop for creative entrepreneurs
- Implemented and hosted over 22 Kick-start Meetings
- Created and Implemented a Wellness Check Call Program to support citizens during the COVID-19 Pandemic
- Created the Paducah Creative & Cultural Council
- Applied for the Kentucky Department of Libraries & Archives Grant for digitization of City Clerk Ordinances & Municipal Orders

FY2021 Goals:

- Fully implement Tyler 311 for citizen inquiries
- Publish a City of Paducah Guide to Permitting & Licensing
- Receive & implement grant funding for record digitization
- Support ongoing efforts of the Paducah Creative & Cultural Council
- Continue to support local businesses by hosting Kick-Start Meetings
- Secure NEA grant funding to host workshops for creative entrepreneurs

Department Budget Summary: Customer Experience

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
Personal Services	0	0	\$373,465	\$376,125
Contractual Services	0	0	\$15,320	\$30,800
Commodities	0	0	\$29,710	\$22,820
Total Dept. Budget	0	0	\$418,495	\$429,745

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.

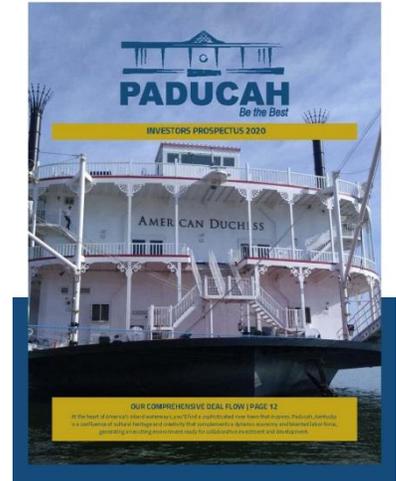
Responsibilities

The foundational guide for a fulfilling the department’s mission is 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 (OZ). To maximize the potential private investment encouraged by this tax-relief tool, the department has strategically packaged and is 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 Principal Planner 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.



The Main Street Approach is a time-tested framework for community-driven, comprehensive revitalization.

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.

The Department also provides support to other boards, committees, and commissions: Civic Beautification Board, Tree Advisory Board, Main Street committees (3), Demolition Control Board, Urban Renewal and Community Development Agency (URCDA).

Staffing Summary: Planning

	Grade	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<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	0.0	0.0
<i>Planning</i>					
Planner I	L	1.0	1.0	0.0	0.0
Planner II	M	1.0	0.0	0.0	0.0
Grants Administrator	L	1.0	1.0	0.0	0.0
Community Dev. Planner	M	1.0	1.0	0.0	0.0
Downtown Dev. Specialist	M	1.0	1.0	0.0	0.0
Arts & Culture Coordinator	H	0.0	1.0	0.0	0.0
Planning Project Manager	P	0.0	1.0	0.0	0.0
Business Dev. Specialist	M	0.0	0.0	1.0	1.0
Principal Planner	P	0.0	0.0	1.0	1.0
Senior Planner	M	0.0	0.0	1.0	1.0
Associate Planner	L	0.0	0.0	1.0	1.0
Neighborhood Planner	H	0.0	0.0	1.0	1.0
TOTAL		8.0	9.0	7.0	7.0

FY2020 Accomplishments:

- Staff reviewed numerous applications for hearing:
 - ✓ 81 applications to the Planning Commission (4% increase)
 - ✓ 15 applications to the BOA (66% increase)
 - ✓ 30 applications to the HARC (3% increase)
 - ✓ 1 annexation
 - Kick Start meeting participation by at least one staff person (depending on request)
- Economic Development efforts:
 - ✓ Tax Increment Financing (TIF) application approved by KDFR in the Kentucky Cabinet for Economic Development, established in cooperation with the McCracken County Fiscal Court
 - ✓ City Block due diligence efforts conducted: Geotechnical Analysis, Parking Study and public open house, Appraisals
 - ✓ BUILD grant awarded for \$10.2M to redevelopment riverfront
 - ✓ Opportunity Zone prospectus finalized and distributed
 - ✓ Business Development Specialist hired
 - ✓ Business Retention meetings (one-on-one) held with 75 unique businesses (pre-COVID)
 - ✓ Small Business Development Guide developed & distributed providing meaningful resources and guidance

- Downtown Incentives:
 - ✓ 4 Upper story grants approved, creating 7 new housing units. \$100,240 in public funds awarded. Leverages \$691,000 in private investment.
 - ✓ 7 New Business Grants approved creating 49 new full-time jobs. \$86,250 in public funds awarded. Leverages \$755,171 in private investment.
- 9 Façade Grants approved. \$7,103 in public funds awarded. Leverages \$15,208 in private investment.
- 4 Roof Stabilization Projects. \$99,000 in public funds awarded. Leverages \$196,192 in private investment. TN River Line project engaged citizens to rediscover the river and generate potential ways to interact with the river
- 18 Property Transfers
- Neighborhoods
 - ✓ Created Remington subdivision, 8-lot subdivision at 14th and Harrison Streets, upon which Midtown Alliance of Neighbors will be constructing homes for low-to-mod income households
 - ✓ 22 Neighborhood Walks; surveys conducted at all
 - ✓ Started creation of Neighborhood Profiles as first step in Needs Assessment using survey data, permit data, crime data
 - ✓ During COVID, shifted to Existing Land Use & Building Condition Survey using customized GIS app
- COVID-19 Pandemic Response
 - ✓ Crafted 11-question survey, distributed on all city's digital platforms plus Paducah Area Chamber of Commerce distributed to ascertain impact; 356 responses received; data informed City assistance strategy
 - ✓ Created Small Business Relief Grant (\$2,000 per biz) for Paducah small businesses partnering with WKCTC Workforce Development; over 300 applications received and 75 grants awarded in less than 2 weeks
 - ✓ Small Business Relief Fund created with Community Foundation for a matching grant; 50 grants awarded 3 weeks later
 - ✓ Daily / Weekly Email sent to over 200 businesses with legitimate information and links about executive orders, safety precautions, financial grants & programs; Staff verifies sources and information screening for scams
 - ✓ Created training and educational materials to enable businesses to successfully pivot and modify their business model elevating their business online and/or facilitate curbside service



City of Paducah Small Business Relief GRANT APPLICATION

OPENS: 4/1/2020 AT 8:30 A.M. (CST) DEADLINE: 4/30/2020 AT 4:30 P.M. (CST)

The City of Paducah is partnering with the Community Foundation of West Kentucky and Western Kentucky Community & Technical College to offer a one-time grant to local small businesses forced to close or reduce services in response to COVID-19 related executive orders issued by the Governor of Kentucky. (<https://govstatus.apw.com/kyexec19>) Businesses most significantly impacted by the Governor's orders are encouraged to apply. Please call the City of Paducah with questions: (270) 444-8701.

Instructions & Important Information

Complete all parts of this application and email to wk-reliefgrant@cfwky.edu. Incomplete applications will not be accepted. Applications processed in order received. Funds are limited; grants made only as funds are available. Grant awardees required to provide an IRS W-9 Form to the City of Paducah.

COMPLETION OF THIS APPLICATION DOES NOT GUARANTEE AN AWARD. ALL AWARDS MADE ARE CONTINGENT UPON APPROVAL OF THE PROGRAM BY THE BOARD OF COMMISSIONERS FOR THE CITY OF PADUCAH.

To be eligible to apply for this grant, a business must:

- Be categorized as a non-essential business type that was required to cease operations as a result of the Executive Order issued by the Governor (Up to \$2,000 available to the first 75 applicants)
- Exist within the city limits in a brick-and-mortar location
- Be open and operating before January 1, 2020
- Employ 25 or fewer people
- Not be a franchise or franchise-affiliated

NOTE: You may be asked to provide additional documentation to confirm your eligibility.

Name of Business (include DBA, if applicable) _____

Physical Location _____

Mailing Address _____

Primary Contact _____ Business Phone _____

Alternate Phone _____ E-Mail Address _____

Business Type: Sole Proprietorship Partnership Limited Liability Corp. Corporation Business Tax ID (EIN/FEIN or SSN) _____

Name of Owner/Partner(s)/President _____

Department Budget Summary: Planning

Department Summary:

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
Personal Services	\$582,822	\$558,706	\$593,888	\$542,735
Contractual Services	\$62,568	\$41,189	\$32,530	\$22,400
Commodities	\$80,137	\$80,671	\$63,890	\$50,215
Capital Outlay	0	\$4,327	0	\$3,000
Total Dept. Budget	\$725,527	\$684,893	\$690,398	\$618,350

Division Summary:

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
Administration				
Personal Services	\$254,361	\$260,354	\$214,720	\$213,795
Contractual Services	\$8,147	\$9,545	\$8,840	\$10,900
Commodities	\$14,016	\$34,369	\$15,685	\$6,655
Capital Outlay	0	\$4,327	0	3,000
Planning				
Personal Services	\$328,461	\$298,352	\$379,168	\$328,940
Contractual Services	\$54,421	\$31,645	\$23,690	\$11,500
Commodities	\$66,121	\$46,301	\$48,295	\$43,560
Total Dept. Budget	\$725,527	\$684,893	\$690,398	\$618,350

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 strive each day to have positive, proactive interaction with members of our community. 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 Enforcement, 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 Drug 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

	Grade	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<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	1.0	0.0	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	4.0	4.0	4.0	4.0
Sergeant	P	6.0	9.0	7.0	7.0
Police Officer	J	48.0	47.0	49.0	50.0
<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	10.0	9.0	9.0	8.0
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 II	E	0.0	0.0	0.0	1.0
Records Clerk I	C	3.0	3.0	3.0	2.0
Crime Analyst	K	1.0	1.0	1.0	1.0
Crime Analyst II	P	0.0	0.0	0.0	0.0
Evidence Technician II	F	1.0	1.0	1.0	1.0
Evidence Technician I	C	1.0	1.0	1.0	1.0
TOTAL		87.0	87.0	87.0	87.0

FY2020 Accomplishments:

- The number of major crimes and collisions dropped significantly due, in part, to the novel coronavirus that swept the country, closing businesses and forcing many citizens to stay at home.
- There were no major injuries to personnel.
- Officer William Hendrickson was named Employee of the Year for 2019. He was recognized for his calm demeanor and strong work ethic, evidenced by the fact that he received the 2019 Governor's Impaired Driving Award, recorded 1,391 calls for service, 479 traffic stops and a total of 213 citations.
- Forty employees and 13 citizens were honored at the annual Awards Ceremony for their work in 2019.
- In partnership with the Police Foundation of Paducah/McCracken County, the Police Department obtained a \$110,000 virtual training simulator, designed to help officers train on de-escalation and use of force, at no cost to the City.
- Troy Turner was promoted to captain and Matthew Scheer, Steven Thompson and Jason Hicks were promoted to sergeant. Four officers and one civilian employee retired.

- Although still below the mandated level, the department maintained its staffing level by hiring six new officers, two of whom were academy-certified officers with experience working at other law enforcement agencies.
- Det. Nathan Jaimet completed more than 400 hours of training and was certified as a Polygraph Examiner in Kentucky. He performed 29 criminal polygraphs and 75 pre-employment polygraphs for the Paducah Police Department and other state and local agencies.
- A 10-hour shift model was implemented and has been highly successful, decreasing the department's overtime costs and reducing response time to calls for service.
- 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 280 examinations, assisting 11 state, local and federal agencies.

FY2021 Goals:

- **Operational Efficiency:** Continue the success of the 10-hour shift model, and finalize assessment of current geographical zone boundaries 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 have applied for and received a grant to create a School Resource Officer program, and are working on implementation. 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 of high priority in the effort to achieve full staffing.
- **Technology:** We will complete replacement of the current in-car camera system in FY2021. 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 FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
Personal Services	\$7,728,348	\$8,018,303	\$8,435,775	\$9,114,165
Contractual Services	\$427,770	\$406,675	\$457,975	\$471,835
Commodities	\$1,261,331	\$1,287,598	\$1,197,370	\$1,215,375
Capital Outlay	\$60,364	\$3,300	0	0
Total Dept. Budget	\$9,477,813	\$9,715,876	\$10,091,120	\$10,801,375

Division Summary:

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Administration</i>				
Personal Services	\$589,086	\$606,957	\$606,540	\$624,650
Contractual Services	\$294,865	\$300,645	\$329,875	\$336,145
Commodities	\$373,979	\$390,274	\$267,435	\$293,395
<i>Operations (Patrol)</i>				
Personal Services	\$5,485,247	\$5,598,875	\$5,920,155	\$6,570,025
Contractual Services	\$83,885	\$66,457	\$80,525	\$85,505
Commodities	\$740,281	\$726,389	\$727,445	\$736,200
Capital Outlay	\$52,277	0	0	0
<i>Support Services (Investigations)</i>				
Personal Services	\$1,654,014	\$1,812,471	\$1,909,080	\$1,919,490
Contractual Services	\$49,021	\$39,574	\$47,575	\$50,185
Commodities	\$147,071	\$170,934	\$202,490	\$185,780
Capital Outlay	\$8,087	\$3,300	0	0
Total Dept. Budget	\$9,477,813	\$9,715,876	\$10,091,120	\$10,801,375

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 prevention in the form of the fire safety program, the construction program, the code enforcement program, fire investigation, and public education. The fire safety program is carried out by the Fire Marshal section which 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 Fire 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. The new construction program is carried out by the construction section that 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 program is carried out by the code enforcement section that 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

	Grade	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<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	1.0	1.0	1.0	1.0
Executive Assistant I	F	1.0	1.0	1.0	0.0
<i>Suppression</i>					
Dep. Fire Chief Operations	T	0.0	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	28.0	27.0	29.0	29.0
<i>Prevention</i>					
Dep. Fire Marshall I	J	1.0	1.0	1.0	1.0
Dep. Fire Marshall II	L	1.0	1.0	0.0	0.0
Dep. Fire Marshall III	M	0.0	0.0	1.0	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	0.0	1.0
Code Enforcement Officer	G	3.0	3.0	3.0	3.0
Code Enforcement Assist.	C	0.0	0.0	0.0	0.0
Executive Assistant I	F	1.0	1.0	1.0	1.0
<i>Training</i>					
Battalion Chief/Training Officer	N	1.0	1.0	1.0	1.0
TOTAL		77.0	76.0	77.0	77.0

*Including 2 authorized positions not budgeted



FY2020 Accomplishments:

- Continued the regional education class for building and electrical;
- CY2019 – Responded to 3409 incidents;
- Initiated 34 foreclosures;
- Demolished 38 structures;
- CY2019 – 1056 permits issued for \$62.5 million valuation;
- CY2019 – 1813 inspections for building and electrical;
- CY2019 – 893 inspections for fire marshals;
- CY2019 – 6109 inspections for code enforcement;
- CY2019- 72 consultations;
- Trained 15 new recruits;
- CY2019 – Trained 10,755 man-hours;
- Continued implementation support for Munis and initiated our phase
- Completed and Implemented 911 upgrade support
- New Physical Fitness Testing Program Implemented
- New platform truck Received
- Continued updates to SOP's

FY2021 Goals:

- Implement and go-live Energov and MobileEyes
- Continue foreclosure and demolition actions
- 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, 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 FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
Personal Services	\$7,209,564	\$7,367,664	\$7,794,290	\$7,972,290
Contractual Services	\$276,646	\$331,886	\$359,700	\$419,595
Commodities	\$763,086	\$749,803	\$808,365	\$787,360
Capital Outlay	\$234,622	\$163,895	\$172,445	\$134,000
Total Dept. Budget	\$8,483,918	\$8,613,248	\$9,134,800	\$9,313,245

Division Summary:

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Administration</i>				
Personal Services	\$532,033	\$506,762	\$490,835	\$478,625
Contractual Services	\$26,204	\$25,955	\$24,710	\$43,965
Commodities	\$54,652	\$51,898	\$74,510	\$61,765
<i>Suppression</i>				
Personal Services	\$5,807,783	\$5,920,506	\$6,360,625	\$6,564,150
Contractual Services	\$95,026	\$94,957	\$98,380	\$103,585
Commodities	\$586,014	\$580,592	\$623,530	\$603,655
Capital Outlay	\$234,622	\$163,895	\$161,715	\$134,000
<i>Prevention</i>				
Personal Services	\$768,229	\$833,868	\$826,365	\$812,250
Contractual Services	\$153,235	\$207,754	\$233,250	\$268,435
Commodities	\$71,225	\$67,694	\$73,330	\$65,945
Capital Outlay	0	0	\$10,730	0
<i>Training</i>				
Personal Services	\$101,519	\$106,527	\$116,465	\$117,265
Contractual Services	\$2,181	\$3,220	\$3,360	\$3,610
Commodities	\$51,195	\$49,620	\$36,995	\$55,995
Total Dept. Budget	\$8,483,918	\$8,613,248	\$9,134,800	\$9,313,245

ENGINEERING/PUBLIC WORKS

Department Mission:

Engineering and Public Works have been combined for budgetary purposes for several years. During FY2020, the decision was made to separate them into Engineering / Floodwall and Public Works (Facility Maintenance, Solid Waste, Fleet Maintenance, and Streets). This page remains in this book for historical purposes only.

Staffing Summary: Engineering/Public Works

	Grade	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Engineering Services</i>					
City Engineer & Pub. Wks Director*	Z	0.8	0.8	0.75	0
Assistant City Engineer	T	0.0	0.0	1.0	0
Storm Water & Drain. Engineer	R	1.0	1.0	0.0	0
Engineering Project Manager	N	1.0	1.0	1.0	0
Engineering Technician	J	1.0	1.0	1.0	0
Executive Assistant I	F	1.0	1.0	1.0	0
Administrative Assistant III*	D	0.5	0.5	0.5	0
<i>Floodwall Operations</i>					
EPW Floodwall Superintendent	N	1.0	1.0	1.0	0
Floodwall Operator	F	4.0	4.0	4.0	0
<i>Streets (Maintenance & Lighting)</i>					
Assistant EPW Director*	T	0.25	0.25	0.25	0
EPW Street Superintendent	N	1.0	1.0	1.0	0
EPW Street Supervisor	L	2.0	2.0	2.0	0
Equipment Operator	E	3.0	3.0	3.0	0
Concrete Finisher	E	2.0	2.0	2.0	0
Right-of-way Maintenance	C	13.0	13.0	13.0	0
<i>Facility Maintenance</i>					
Assistant EPW Director*	T	0.25	0.25	0.25	0
EPW Fleet/Maintenance Superint.	O	0.5	0.5	0.5	0
EPW Maintenance Supervisor	L	1.0	1.0	1.0	0
Laborer	C	5.0	5.0	5.0	0
Traffic Technician	E	1.0	1.0	1.0	0
Master Electrician	L	0.0	0.0	0.0	0
Journeyman Electrician	I	1.0	1.0	1.0	0
Maintenance Technician	E	4.0	4.0	4.0	0
TOTAL		44.3	44.3	44.25	0

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

Budget Summary: Engineering/Public Works

Department Summary:

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
Personal Services	\$3,023,968	\$3,265,501	\$3,254,970	0
Contractual Services	\$225,366	\$213,213	\$216,185	0
Commodities	\$2,078,304	\$2,233,066	\$2,165,065	0
Capital Outlay	\$7,489	0	0	0
Total Dept. Budget	\$5,335,127	\$5,711,780	\$5,636,220	0

Division Summary:

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Engineering Services</i>				
Personal Services	\$475,448	\$468,093	\$538,005	0
Contractual Services	\$30,404	\$8,145	\$18,265	0
Commodities	\$29,875	\$21,199	\$32,210	0
Capital Outlay	\$1,666	0	0	0
<i>Floodwall Operations</i>				
Personal Services	\$548,094	\$755,301	\$524,745	0
Contractual Services	\$27,298	\$30,553	\$43,000	0
Commodities	\$327,585	\$413,831	\$289,555	0
<i>Streets (Main. & Light.)</i>				
Personal Services	\$1,207,658	\$1,252,824	\$1,354,535	0
Contractual Services	\$132,416	\$136,102	\$114,845	0
Commodities	\$1,408,151	\$1,499,813	\$1,512,120	0
Capital Outlay	\$5,824	0	0	0
<i>Facility Maintenance</i>				
Personal Services	\$792,768	\$789,283	\$837,685	0
Contractual Services	\$35,248	\$38,413	\$40,075	0
Commodities	\$312,692	\$298,223	\$331,180	0
Total Dept. Budget	\$5,335,127	\$5,711,780	\$5,636,220	0

Department Mission:

It is our mission to provide effective and efficient maintenance and support services for all citizens of Paducah. 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.

Streets:

The Street Maintenance division is responsible for the maintenance of approximately 446 lane miles of city roadways in addition to right-of-ways, sidewalks, alleys, curbs and gutters, independent storm sewer facilities, the landscaping of downtown and landscaped areas outside of city parks. Street Maintenance maintains more than 3,000 traffic signs and 6,000 storm inlets. This division as requested assist the Engineering Department with 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 on various City properties.

Staffing Summary: Public Works

	Grade	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Streets (Maintenance & Lighting)</i>					
Public Works Director*	Z	0.0	0.0	0.0	0.25
Assistant EPW Director*	T	0.0	0.0	0.0	0.25
Administrative Assistant III*	D	0.0	0.0	0.0	0.25
Street Superintendent	N	0.0	0.0	0.0	1.0
Street Supervisor	L	0.0	0.0	0.0	2.0
Landscape Supervisor	L	0.0	0.0	0.0	1.0
Equipment Operator	E	0.0	0.0	0.0	3.0
Concrete Finisher	E	0.0	0.0	0.0	2.0
Right-of-way Maintenance	C	0.0	0.0	0.0	13.0
Laborer	C	0.0	0.0	0.0	2.0
<i>Facility Maintenance</i>					
Public Works Director*	Z	0.0	0.0	0.0	0.25
Assistant EPW Director*	T	0.0	0.0	0.0	0.25
Administrative Assistant III*	D	0.0	0.0	0.0	0.25
EPW Fleet/Maintenance Superint.	O	0.0	0.0	0.0	0.50
Maintenance Supervisor	L	0.0	0.0	0.0	1.0
Laborer	C	0.0	0.0	0.0	5.0

Traffic Technician	E	0.0	0.0	0.0	1.0
Master Electrician	L	0.0	0.0	0.0	1.0
Journeyman Electrician	I	0.0	0.0	0.0	0.0
Maintenance Technician	E	0.0	0.0	0.0	5.0
TOTAL		0.0	0	0	38.00

*Position split between funds in Public Works (Street, Maintenance, and Solid Waste)

Budget Summary: Public Works

Department Summary:

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
Personal Services	0	0	0	\$2,290,370
Contractual Services	0	0	0	\$144,900
Commodities	0	0	0	\$1,809,940
Capital Outlay	0	0	0	\$2,000
Total Dept. Budget	0	0	0	\$4,247,210

Division Summary:

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Streets (Main. & Light.)</i>				
Personal Services	0	0	0	1,547,735
Contractual Services	0	0	0	\$104,080
Commodities	0	0	0	\$1,497,580
Capital Outlay	0	0	0	\$2,000
<i>Facility Maintenance</i>				
Personal Services	0	0	0	\$742,635
Contractual Services	0	0	0	\$40,820
Commodities	0	0	0	\$312,360
Total Dept. Budget	0	0	0	\$4,247,210

FY 2020 Accomplishments:

- Hired new Street Maintenance Superintendent
- Acquired personnel from Parks Services to maintain downtown landscaped areas as well as landscaped areas not located within city parks.
- Initiated renovations of Public Works building to accommodate reorganization.

FY2021 Goals:

- Complete redesign of downtown landscape that is aesthetically pleasing and maintained with efficiency.
- Continue improvement of alley conditions.

Department Mission:

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

Administration:

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

Recreation and Parks Maintenance:

The Recreation and Parks Maintenance Division is charged with providing quality programs, services, spaces, and amenities to the community. The division maintains and operates 29 parks facilities, trails, and green spaces, including the Paducah Recreation Center, the Noble Park Pool, and the splash pads at Coleman Park and Brockenborough Park. The division supports community festivals and events, as well as provides well maintained sports playing facilities. The maintenance and operation of Oak Grove Cemetery and the Transient Boat Dock also falls under this division.

Special Events:

Special Events is tasked with the operation of the Farmers' Market, the organization and operation of the Riverfront Concert Series, the July 4th Independence Day Celebration, and two parades, in addition to other large-scale community events. The Special Events Division also provides support services to recreation events and logistics for community events.



Staffing Summary: Parks and Recreation

	Grade	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Administration</i>					
Director of Parks Services	V	1.0	1.0	1.0	1.0
Assistant Dir of Parks & Rec	T	0.0	0.0	0.0	1.0
Recreation Superintendent	N	1.0	1.0	1.0	1.0
Recreation Specialist	E	2.0	2.0	1.0	2.0
Executive Assistant I	F	1.0	1.0	1.0	1.0
Administrative Assistant III	D	1.0	1.0	1.0	1.0
Administrative Assistant II	C	1.0	1.0	1.0	1.0
Assistant Rec. Specialist	C	0.0	0.0	2.0	0.0
<i>Parks Maintenance</i>					
Park Maint. Superintendent	N	1.0	1.0	1.0	0.0
Cemetery Sexton	F	1.0	1.0	1.0	1.0
Supervisor	L	1.0	1.0	1.0	2.0
Laborer	C	12.0	12.0	10.0	8.0
Right of Way Maintenance	C	3.0	3.0	1.0	1.0
Maintenance Technician	E	1.0	1.0	0.0	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	0.0
Special Events Superint	N	0.0	0.0	0.0	1.0
Recreation Specialist	E	0.0	0.0	1.0	1.0
Laborer	C	0.0	0.0	2.0	2.0
Right of way Maintenance	C	0.0	0.0	1.0	1.0
Maintenance Technician*	E	0.0	0.0	0.7	0.7
TOTAL		27.0	27.0	27.7	25.7

*Position split between Parks and Recreation and Transient Boat Dock



FY2020 Accomplishments:

- Kentucky Recreation and Park Society (KRPS) award for Outstanding Department in its Class in Fall of 2019 for Annual Candy Cane Hunt event;
- Inaugural Pickleball Tournament held in August at the DOME;
- Completion of splash pad and restroom facilities at the Brockenborough Rotary Health Park;
- Riverfront Concert Series expanded to 8 concerts;
- The City's Transient Dock was awarded Boaters Choice Award in 2019 for third straight year;
- Completion of the Parks Master Plan Update.
- Entered into contract for design services with LOSE Design out of Nashville for the design and construction of the Recreation and Aquatic Center.
- Design services for Peck Addition in Noble Park complete.
- Transitioned maintenance to 10-hr shifts 4 days/week to provide better coverage and more efficiencies over a 7-day work week.
- Farmer's Market continues to grow each year enrolling 96 of vendors for the 2019 season.
- The Independence Day Celebration was the largest July 4th event yet-- for the city with a sponsorship from Independence bank and a pre-fireworks concert by nationally known group Paramour.



FY2021 Goals:

- Recreation and Maintenance: Continued reorganization of parks dept to primarily include recreation and parks maintenance divisions. Develop and implement maintenance plan to include scheduled maintenance, site and facility inspections, and equipment repair/replacement. Improve program quality and efficiencies through evaluation and citizen engagement.
- Special Events: Continued growth of existing events, both public engagement and vendor participation. As budget allows, expand and create some new events.
- Administration: Research and possible implementation of cemetery database system; research and possible implementation of public assembly permitting database system; implementation of public assembly permitting updates and processes; addition of online facility reservations to current Rec Trac/Web Trac database system.

Budget Summary: Parks and Recreation

Department Summary:

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
Personal Services	\$1,983,569	\$2,125,185	\$2,316,725	\$2,171,365
Contractual Services	\$230,744	\$234,311	\$231,075	\$183,730
Commodities	\$899,828	\$895,767	\$990,340	\$941,860
Capital Outlay	\$14,891	\$0	0	0
Total Dept. Budget	\$3,129,032	\$3,255,263	\$3,538,140	\$3,296,955

Division Summary:

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Administration</i>				
Personal Services	\$627,492	\$665,487	\$546,795	\$549,235
Contractual Services	\$51,634	\$55,535	\$54,385	\$47,665
Commodities	\$169,417	\$148,965	\$170,210	\$159,760
Capital Outlay	\$14,891	0	0	0
<i>Parks Maintenance</i>				
Personal Services	\$1,040,779	\$985,660	\$976,675	\$802,780
Contractual Services	\$140,884	\$139,702	\$136,505	\$92,645
Commodities	\$351,408	\$335,326	\$392,390	\$366,375
<i>Recreation</i>				
Personal Services	\$219,250	\$212,580	\$411,320	\$426,305
Contractual Services	\$29,715	\$31,801	\$31,010	\$33,355
Commodities	\$241,381	\$276,556	\$285,940	\$298,225
Capital Outlay	0	0	0	0
<i>Special Events</i>				
Personal Services	\$96,048	\$261,458	\$381,935	\$393,045
Contractual Services	\$8,511	\$7,273	\$9,175	\$10,065
Commodities	\$137,622	\$134,920	\$141,800	\$117,500
Total Dept. Budget	\$3,129,032	\$3,255,263	\$3,538,140	\$3,296,955

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. 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

FY2020 Accomplishments:

- Continued partnership with the NAACP
- Continued student intern program
- Worked with the City Manager's Office to update administrative policies and procedures.

FY2021 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.
- Host a student intern led community program.

Budget Summary: Human Rights

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
Personal Services	\$21,163	\$10,707	\$10,825	\$10,825
Contractual Services	\$1,362	\$96	\$100	\$400
Commodities	\$11,136	\$5,603	\$6,100	\$5,800
Total Dept. Budget	\$33,661	\$16,406	\$17,025	\$17,025

ENGINEERING/FLOODWALL

Department Mission:

It is the mission of the City of Paducah Engineering Department to provide effective and efficient support services for all citizens of Paducah. The Engineering Department is composed of Engineering Services and Floodwall Operations.

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.

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. The floodwall consists of a concrete and earthen levee system that extends 12.25 miles (9.25 miles of earthen levee and 3.0 miles of concrete) as well as 12 pump stations, numerous discharge pipes, vehicular openings, and other interrelated parts. The Paducah Floodwall system protects and minimizes the flood risk for 11,000 acres, over 20,000 people and an estimated \$1.2 billion of assets.

Staffing Summary: Engineering/Floodwall

	Grade	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Engineering Services</i>					
City Engineer	Z	0.0	0.0	0.0	1.0
Assistant City Engineer	T	0.0	0.0	0.0	1.0
Storm Water & Drain. Engineer	R	0.0	0.0	0.0	0.0
Engineering Project Manager	N	0.0	0.0	0.0	1.0
Engineering Technician	J	0.0	0.0	0.0	1.0
Engineering Technician III	N	0.0	0.0	0.0	1.0
Executive Assistant II	F	0.0	0.0	0.0	1.0
Administrative Assistant III	D	0.0	0.0	0.0	0.0
<i>Floodwall Operations</i>					
EPW Floodwall Superintendent	N	0.0	0.0	0.0	1.0
Floodwall Operator	F	0.0	0.0	0.0	4.0
TOTAL		0	0	0	11.0

Budget Summary: Engineering/Floodwall

Department Summary:

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
Personal Services	0	0	0	\$1,115,170
Contractual Services	0	0	0	\$53,540
Commodities	0	0	0	\$288,580
Capital Outlay	0	0	0	\$1,000
Total Dept. Budget	0	0	0	\$1,458,290

Division Summary:

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Engineering Services</i>				
Personal Services	0	0	0	\$531,740
Contractual Services	0	0	0	\$6,930
Commodities	0	0	0	\$18,700
Capital Outlay	0	0	0	\$1,000
<i>Floodwall Operations</i>				
Personal Services	0	0	0	\$583,430
Contractual Services	0	0	0	\$46,610
Commodities	0	0	0	\$269,880
Total Dept. Budget	0	0	0	\$1,458,290

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 FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
HR/Risk Director	V	1.0	1.0	1.0	1.0
Risk Manager	O	0.0	0.0	0.0	1.0
HR Generalist	G	2.0	2.0	2.0	2.0
TOTAL		3.0	3.0	3.0	4.0

FY2020 Accomplishments:

- Two LOVE Awards given in the Department
- HR Director recruitment
- Assist with Parks, Public Works, Engineering Reorganization
- Collective Bargaining Negotiations with Police
- Collective Bargaining Negotiations with Fire
- Updated Education Assistance Policy
- Created Employee Referral Program
- Increased Non-Union Employee Vacation accrual
- HR – 43 Compensation Policy
- Health Insurance costs have remained flat over the past 10 years
- Replaced Disease Management Program

FY2020 Goals:

- Munis HR module implementation
- Safety Teams: Overall reduction of accidents by 10% thru the development of safe work procedures and practices
- Recruit a Risk Manager
- Finalize City-wide Compensation Study
- Update Wellness Program
- Establish New Training Initiatives
- Policy & Procedure Manual review
- Updating our MSDS sheets to SDS sheets



Budget Summary: Human Resources and Risk Management

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
Personal Services	\$258,608	\$242,794	\$247,905	\$264,940
Contractual Services	\$72,013	\$46,667	\$43,410	\$42,370
Commodities	\$56,520	\$58,408	\$63,575	\$49,050
Total Dept. Budget	\$387,141	\$347,869	\$354,890	\$356,360

OTHER GENERAL FUND DIVISIONS

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

Budget Summary: Cable Authority

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
Contractual Services	\$111,091	\$105,855	\$105,550	\$88,070
Commodities	0	\$560	\$500	\$500
Total Budget	\$111,091	\$106,415	\$106,050	\$88,570

Budget Summary: Audit Adjustments*

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
Leave Expense	(10,509)	\$47	0	0
PJC Property Tax	330,584	\$324,026	0	0
Total Budget	\$320,075	\$324,073	0	0

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

Budget Summary: Interfund Transfers (out)

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
General Fund	0	0	0	0
Investment Fund	0	0	\$141,000	0
E911 Fund	\$414,781	\$599,013	\$854,490	0
Debt Service Fund	\$493,147	\$490,556	\$494,130	\$761,915
Capital Projects Fund	\$573,910	\$1,839,485	\$2,431,178	0
Transient Boat Dock	\$15,000	\$15,107	\$6,725	\$55,480
Civic Center Fund	\$43,562	\$30,848	\$62,835	\$55,575
Rental Prop. Fund	\$19,086	\$50,327	0	0
Fleet Main. Fund	\$70,631	\$117,086	\$148,570	\$131,510
Insurance Fund	\$78,000	\$122,063	\$125,000	\$75,000
AEPF Fund	\$14,012	\$13,459	\$13,625	\$13,625
PFPF Fund	\$369,750	\$359,560	\$340,560	\$343,000
Total Budget	\$2,091,879	\$3,637,504	\$4,618,113	\$1,436,105

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 Department ranks the streets to prioritize the streets in need of resurfacing.

FY2021 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 FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Revenue</i>				
Taxes	\$505,970	\$510,805	\$507,000	\$480,000
Interest Income	\$7,793	\$16,751	\$10,000	\$3,000
<i>Interfund Transfers</i>				
Investment Fund	\$1,031,350	\$849,750	\$800,000	\$600,000
Solid Waste Fund	0	\$200,000	\$200,000	0
Total Revenue	\$1,545,113	\$1,577,306	\$1,517,000	\$1,083,000
<i>Expenditures</i>				
Contractual Services	\$1,200	\$1,200	\$1,200	\$101,200
Commodities	0	0	0	\$250,000
Capital Outlay	\$1,519,879	\$1,422,853	\$1,515,800	\$1,119,800
<i>Interfund Transfers</i>				
Capital Projects Fund	0	0	\$170,000	0
Total Expenditures	\$1,521,079	\$1,424,053	\$1,687,000	\$1,471,000

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.

FY2021 Goals:

- Review funding priorities

Statement of Revenue and Expenditures: Investment Fund

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Revenue</i>				
Licenses & Permits	\$5,170,377	\$5,299,698	\$5,540,000	\$4,800,000
<i>Interfund Transfers</i>				
General Fund	0	0	\$141,000	0
Capital Projects Fund	0	\$78,919	\$134,080	0
Total Revenue	\$5,170,377	\$5,378,617	\$5,815,080	\$4,800,000
<i>Expenditures –</i>				
<i>Economic Development</i>				
Contractual Services	\$665,629	\$665,317	\$1,021,585	\$970,500
Contributions	\$216,250	\$427,750	\$304,955	\$18,750
<i>Interfund Transfers</i>				
General Fund	\$190,000	\$360,000	\$277,200	\$120,000
MAP Fund	\$1,031,350	\$849,750	\$800,000	\$600,000
Debt Service Fund	\$1,640,130	\$1,765,553	\$2,057,115	\$2,036,235
Capital Projects Fund	\$1,504,320	\$1,268,500	\$1,438,255	\$1,368,075
Total Expenditures	\$5,247,679	\$5,336,870	\$5,899,110	\$5,113,560

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.

The Four Rivers Behavioral Health is the recipient of these funds.

Statement of Revenue and Expenditures: CDBG Fund

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Revenue</i>				
Grants	\$190,000	\$197,500	\$200,000	\$200,000
Total Revenue	\$190,000	\$197,500	\$200,000	\$200,000
<i>Expenditures</i>				
Contractual Services	\$190,000	\$197,500	\$200,000	\$200,000
Total Expenditures	\$190,000	\$197,500	\$200,000	\$200,000

911 COMMUNICATIONS SERVICES FUND

Department Mission:

The mission of 911 Communications Services (a division of the Police Department) is to provide timely and appropriate response to requests for assistance in case of emergency throughout the City of Paducah and McCracken County by providing high quality, efficient, and cost-effective communications support for public safety agencies and residents of Paducah and McCracken County; 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.

Administration:

Administration oversees and manages the 911 center as they process more than 170,000 annual calls for service to nearly 70,000 members of the community, creates and enforces policy, and creates the budget for the center. The Division Manager of 911 oversees the daily operation of the center and reports to the Paducah Police Department Chief of Police.

Support Personnel:

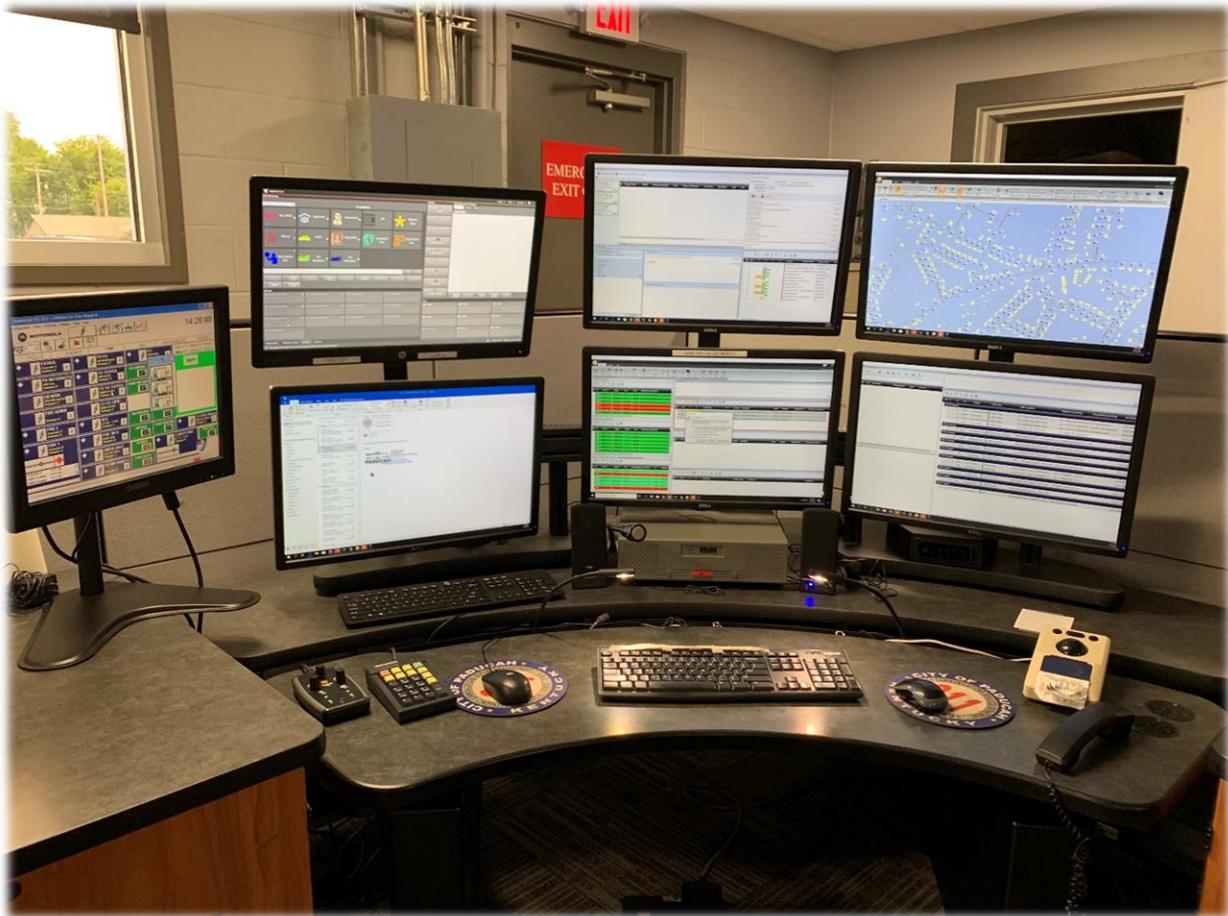
The 911 center has an Administrative Assistant III that works in a support role of the Division Manager. The 911 Systems Administrator was reclassified from the previous Data Administrator position. This position is responsible for administering the CAD and ensuring all addresses within Paducah and McCracken County are correct, to include reviewing permits for new structures and adding information to our software to ensure responder's safety. The 911 Systems Administrator is also responsible for the 911 database and the radio alias administration. Additionally, this role includes all maintenance and entry into the CAD (Computer Aided Dispatch) system, mapping with Geo Fence Alerts and Hazard proximity alerts for first responder safety.

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 a special assignment of a Telecommunicator that serves as the single point of contact for the systems as well as the subject matter expert for the Division. This was a new position that began in fiscal year 2020.

Communications Personnel:

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

Standard 911 Console:



Staffing Summary: 911 Communications Services

	Grade	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
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
System Administrator	K	0.0	0.0	0.0	1.0
Data Entry Clerk	C	1.0	1.0	1.0	0.0
Supervisor	H	4.0	4.0	4.0	4.0
Assistant Supervisor	F	0.0	0.0	0.0	0.0
Tele-communicator	F	14.0	14.0	14.0	14.0
Terminal Agency Coordinator	F	0.0	0.0	1.0	1.0
TOTAL		22.0	22.0	23.0	23.0

FY2020 Accomplishments:

- Computer Aided Dispatch (CAD): The build and installation began in July of 2018. After many months of code file building, testing and training the system was implemented on December 17, 2019. Final acceptance testing was completed in March 2020. The system integrates 911 telephony as well as Automatic Vehicle Location (AVL) and utilizes real time response calculations for unit recommendations to ensure optimal response times. Total cost is \$916,282.
- Leadership: The established chain of command and the new manager determined that the need for an Assistant Manager was not as great as the need for additional staff on the operations floor. The Assistant Manager position was reclassified as two Telecommunicator positions allowing the Supervisor to supervise the entire communications center more effectively. 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.
- Supervision in Real Time: With the enhanced features of the new CAD system including an "event ticker" we are able to monitor all calls being processed in real time. The Supervisors are no longer working a front-line position on the operations floor which allows them to review each call as it is entered for accuracy and completeness. The CAD also allows the Telecommunicator to see specific information that is needed to each call type and priority of call. The AVL in the CAD as well as the "unit recommendations" feature helps to reduce response times for emergency calls for service.
- Quality of Public Safety Service: We established a Quality Assurance Program that reviews several random calls for service each month in addition to critical incidents worked. The Supervisor reviews the audio and CAD entries for each call and provides the Telecommunicator with the same files for review. They then meet and discuss the handling of the call. This program allows the employee to hear how the call was handled and has highlighted several outstanding calls that have resulted in personnel commendations. It has also identified areas for additional training on the new software as well as processes improvements. Training is paramount to provide the best service possible. Our Supervisors are working on a new training program, modules for learning and the timeline for completion of new hire training.
- Data Analysis and Reports: The new CAD has enhanced reporting software that allows for analysis on calls by hour of day, day of week, call priority and call processing time by individual Telecommunicators or their entire shifts and is used to identify optimum staffing levels to provide a speed of answer, or grade of service goal of 95% of calls answered in less than 10 seconds. We can also provide data that is used to project staffing levels for first responders.

FY2021 Goals:

- Infrastructure: This goal had two parts. First was to replace all 3 components of the 911 center operating system (Radio, Telephone, and Computer Aided Dispatch). This has been mostly accomplished with the Telephone system replacement and the Computer Aided Dispatch system replacement is now fully functional. The Radio system replacement has been delayed until funding is identified. As stated previously, the Radio system is antiquated and 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.
- Increased Training for our Supervisors: Our Division is divided into 4 teams. Each team 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. The Supervisors are now overseeing the overall operations for the center and are reviewing all calls in real time and assisting the Telecommunicators as needed rather than working a position. The Supervisor is able to help with critical incidents and support the Telecommunicators as needed. We are working to identify and provide additional training in employee development for all of our supervisors.
- New Training Program: A completely new training program is being established that will ensure that we provide an outstanding knowledge base for all of our staff. The Telecommunicators will receive interactive computer-based training as well as hands-on real time training. The Supervisors are creating a new training manual, training modules and a new timeline will be developed for each new Telecommunicator based on their experience and background.
- Continuity of Operations: As the pandemic reinforced the tremendous need for a back-up center for continuity of operations for the Communications Services Division and the delivery of Emergency Services. The McCracken County EOC has some equipment and space that will be utilized as we have the funds for the equipment and the network is in place.
- Next Generation 911: With the new CAD system fully functional, we are now poised for the Next Generation 911 interoperability system as the State completes the necessary upgrades. This will allow for Text to 911, Pictures and Video to 911 and improve the level of service for the deaf or hearing-impaired community.

Statement of Revenue and Expenditures: 911 Communications Services Fund

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Revenue</i>				
Taxes	\$910,512	\$748,024	\$705,000	\$720,000
Grants	\$422,946	\$516,241	\$638,340	\$660,290
Charges for Service	\$28,942	\$33,155	\$28,000	\$35,000
Interest Income	\$4,295	\$4,676	\$3,000	\$1,000
<i>Interfund Transfers</i>				
Radio Fund	0	0	0	\$789,375
General Fund	\$414,781	\$599,013	\$854,490	0
Total Revenue	\$1,781,476	\$1,901,109	\$2,228,830	\$2,205,665
<i>Expenditures</i>				
Personal Services	\$1,447,374	\$1,531,540	\$1,693,650	\$1,665,530
Contractual Services	\$127,793	\$124,759	\$162,805	\$139,245
Commodities	\$183,971	\$211,350	\$227,455	\$255,095
Capital Outlay	\$4,836	0	0	0
<i>Interfund Transfers</i>	\$17,500	\$33,459	\$144,920	\$145,795
Total Expenditures	\$1,781,474	\$1,901,108	\$2,228,830	\$2,205,665

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 FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Revenue</i>				
Fines	\$24,569	\$98,330	\$26,000	\$30,000
Interest Income	\$2,535	\$5,795	\$4,000	\$1,200
Total Revenue	\$27,104	\$104,125	\$30,000	\$31,200
<i>Expenditures</i>				
Contractual Services	\$29,032	\$19,445	\$60,750	\$60,750
Commodities	\$429	0	\$7,500	\$10,000
Total Expenditures	\$29,461	\$19,445	\$68,250	\$70,750

DEBT SERVICE FUND

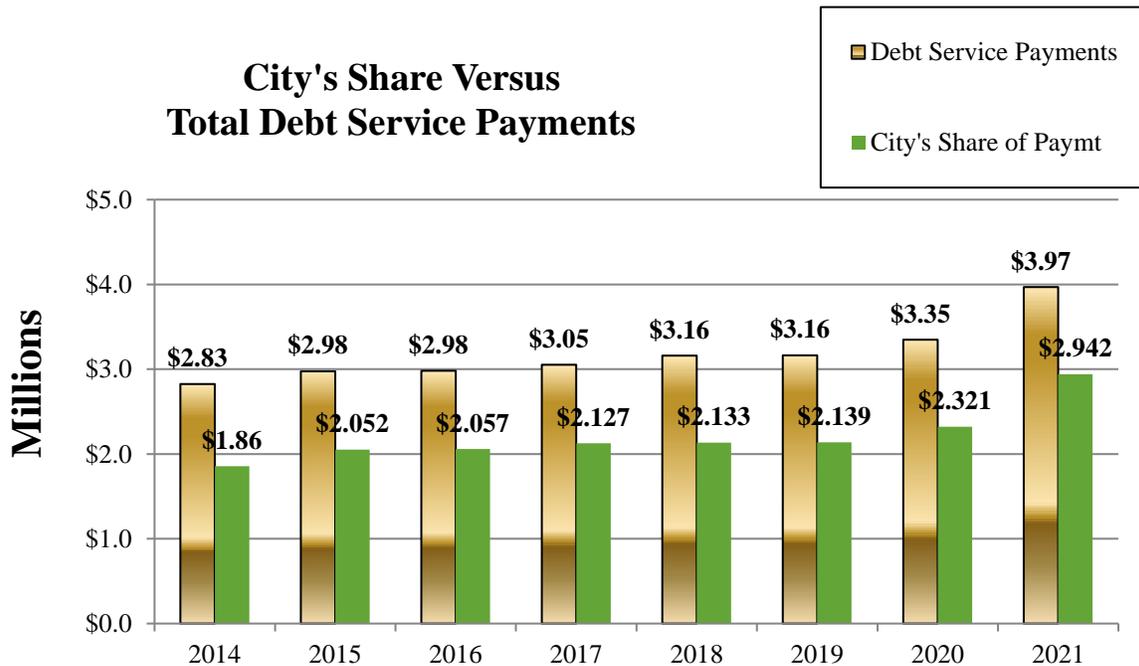
Fund Description:

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

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 \$228,976,167. The City's projected net general obligation indebtedness of \$47.6 million at June 30, 2021 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 FY2021, the City's net debt service payments (\$4.0 million gross, less \$1 million provided by other funding sources) will be approximately 8.7% of General Fund revenues. The table below illustrates the City's portion of debt service payments over the last few years.



Statement of Revenue and Expenditures: Debt Service Fund

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Revenue</i>				
Licenses & Permits	\$686,423	\$685,091	\$686,355	\$686,715
Property Rent & Sales	\$289,000	\$289,000	\$289,000	\$289,000
Charges for Service	\$51,463	\$50,770	\$52,440	\$51,275
Interest Income	0	\$15,981	\$25,000	\$13,000
Other fees	0	\$66,875	0	0
<i>Interfund Transfers</i>				
General Fund	\$493,147	\$490,556	\$494,130	\$761,915
E911	0	\$33,459	\$144,920	\$145,795
Investment Fund	\$1,640,130	\$1,765,553	\$2,057,115	\$2,036,235
Total Revenue	\$3,160,163	\$3,397,285	\$3,748,960	\$3,983,935
<i>Expenditures</i>				
Contractual Services	\$2,000	\$2,000	\$2,000	\$2,000
Agent Fees KLC	\$11,528	\$902	0	0
2001 Series	\$584,818	\$578,568	\$581,740	\$582,640
2003 Series	\$224,721	\$229,395	\$228,750	\$229,000
2004 Series	\$391,927	\$390,541	\$393,880	\$391,555
2005 PFPF	\$493,147	\$486,556	\$492,130	\$491,165
2009 KLC	\$183,229	\$181,142	\$183,150	\$186,900
2009 KACO	\$195,406	\$200,075	\$199,170	\$197,250
2010 Series	\$447,060	\$452,850	\$428,100	\$428,800
2011 Margaret Hank	\$50,000	0	0	0
Murray State University	\$175,000	\$175,000	\$175,000	\$175,005
2013 Series	\$301,722	\$302,633	\$303,370	\$302,825
2017 CFSB	\$101,605	\$106,524	\$104,615	\$104,080
2018A Series	0	\$22,591	\$108,560	\$110,180
2018B Series	0	\$33,459	\$144,920	\$145,795
2018C Series	0	\$67,070	\$178,575	\$220,000
2018D Series	0	0	\$200,000	\$135,000
2020A Series	0	0	0	\$268,750
<i>Interfund Transfers</i>				
General Fund	0	0	0	\$500,000
Total Expenditures	\$3,162,163	\$3,229,306	\$3,723,960	\$4,470,945

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.

Capital Improvement Projects Fund (4000)			
FY2021			
Project Name/Description	ID	File No.	Amount
Appropriations-			
Facilities Maintenance	PF0070		\$188,075
ERP Software	EQ0022		270,000
Lien Recovery	MR0010		50,000
Dredging	DT0047		400,000
Floodwall Cash Match (USACE)	FW0016		310,000
Riverfront Park Mitigation	DT0051		60,000
TIFF	DT0044		40,000
Roof Stabilization	DT0030		50,000
Aquatic Center	PA0115		19,705,000
Total Appropriations			\$21,073,075
<small>Source: FY2021 CIP Fund (4000) Revenues & Expenditures budget.</small>			

Statement of Revenue and Expenditures: Capital Improvements Fund

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Revenue</i>				
Grants	\$105,463	\$1,102,519	\$2,564,354	0
Insurance	0	\$11,825	0	0
Loans	0	\$133,749	\$4,466,251	0
Charges for Service	\$12,608	\$1,380	\$33,075	0
Other	\$780,212	\$318,685	\$114,948	0
Property Rent & Sales	\$158,081	\$3,392	\$5,171	0
<i>Interfund Transfers</i>				
General Fund	\$573,909	\$1,839,485	\$2,431,178	0
E911 Fund	\$17,500	0	0	0
MAP Fund	0	0	\$170,000	0
Investment Fund	\$1,504,320	\$1,268,500	\$1,413,255	\$1,368,075
Capital Projects Fund	\$711,385	\$969,717	\$801,589	0
Bond Fund	0	\$2,798,761	\$2,458,563	\$19,705,000
Solid Waste Fund	0	0	0	0
Civic Center Fund	\$88,610	0	0	0
Total Revenue	\$3,952,088	\$8,448,013	\$14,458,384	\$21,073,075
<i>Expenditures</i>				
Administration	\$485,095	\$398,211	\$1,899,219	\$19,975,000
Finance	\$54,597	(\$3,682)	\$7	0
Information Technology	\$68,365	\$171,235	\$287,888	0
Clerk/Customer Exper.	0	0	\$48,600	0
Planning	\$344,935	\$532,736	\$1,134,717	\$90,000
Police	\$112,595	\$176,620	\$793,239	0
Fire	\$113,985	\$863,469	\$345,821	\$50,000
Engineering/Public Works	\$2,783,297	\$5,382,580	\$9,682,539	\$958,075
Human Resources	0	0	\$30,000	0
Parks	\$431,685	\$742,648	\$1,915,351	0
E911	\$461,510	\$994,660	\$439,741	0
<i>Interfund Transfers</i>				
General Fund	\$17,020	\$133	\$172,420	0
Rental Fund	0	0	0	0
MAP Fund	0	0	\$3	0
Investment Fund	0	\$78,919	\$134,081	0
Capital Projects Fund	\$711,385	\$969,717	\$801,594	0
Total Expenditures	\$5,584,469	\$10,307,246	\$17,685,217	\$21,073,075

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.

In January 2020 (FY2020), the City issued tax exempt GOB 2020A for \$20.52 million to fund the City's Aquatic/Community Center (bond proceeds \$20 million) as authorized by ordinance 2019-11-8598. The City's Insurance Premium Tax was increased by Commission action in November 2019 (2019-11-8597) by 1%, which is expected to provide \$700K/year for the General Fund. The increase in the Insurance Premium Tax (\$700K), coupled with anticipated decreases in future annual debt service payments (over time) is expected to fund the annual debt through 2040. The average annual debt service payment is \$1.44 million.

Statement of Revenue and Expenditures: Bond Fund

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Revenue</i>				
Bond Premium	0	\$332,097	0	0
Bond Proceeds	0	\$5,370,000	\$2,000,000	0
Interest Income	\$19,223	\$25,838	\$2,000	\$110,500
Total Revenue	\$19,223	\$5,727,935	\$2,002,000	\$110,500
<i>Expenditures</i>				
Contractual Services	\$220,954	\$1,174,724	\$136,065	\$51,000
Debt Service	0	\$2,903,336	0	0
<i>Interfund Transfers</i>				
Capital Projects Fund	0	\$2,798,761	\$2,458,560	\$19,705,000
Total Expenditures	\$220,954	\$6,876,821	\$2,594,625	\$19,756,000

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.

FY2020 Accomplishments:

- Renewed lease with Probation & Parole

FY2021 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

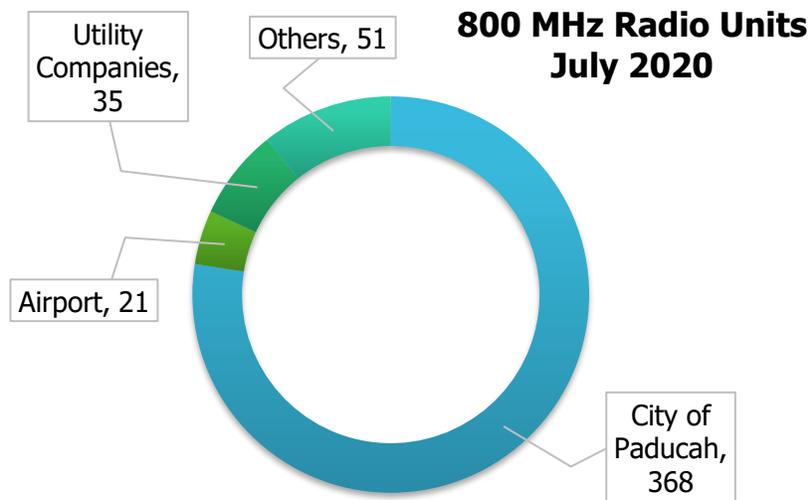
	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Revenue</i>				
Property Rent & Sales	\$128,391	\$132,216	\$132,210	\$132,210
<i>Interfund Transfers</i>				
General Fund	\$19,086	\$50,327	0	0
Total Revenue	\$147,477	\$182,543	\$132,210	\$132,210
<i>Expenditures</i>				
Contractual Services	\$14,183	\$13,875	\$14,175	\$14,255
Commodities	\$78,157	\$23,278	\$118,035	\$90,700
<i>Interfund Transfers</i>				
General Fund	\$110,841	\$89,689	0	\$27,255
Total Expenditures	\$203,181	\$126,842	\$132,210	\$132,210

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 FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Revenue</i>				
Property Rent & Sales	\$111,908	\$115,376	\$130,155	\$138,652
Interest Income	\$13,377	\$26,714	\$27,500	\$6,000
Total Revenue	\$125,285	\$142,090	\$157,655	\$144,652
<i>Expenditures</i>				
Contractual Services	\$16,563	\$18,632	\$18,905	\$38,610
Commodities	0	0	\$8,300	\$50,000
<i>Interfund Transfers</i>				
General Fund	0	0	\$266,700	\$10,500
911 Fund	0	0	0	\$789,375
Total Expenditures	\$16,563	\$18,632	\$293,905	\$888,485

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 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 as well as curbside recycling for residential customers. Residential solid waste customers are on a once per week schedule and residential recycling is twice per month. Commercial roll-out customers have the option of multiple pickups per week, depending on the customers' needs. This division also assists

in weekly collection of yard waste. The division maintains an inventory of all rollouts and manages their repair and replacement on an as needed basis.

Commercial Collection:

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

Bulk, Brush, & Leaf:

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

Compost and Yard Debris Recycling:

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

Staffing Summary: Solid Waste Fund

	Grade	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Administration</i>					
City Engineer & Pub. Wks Director*	Z	0.2	0.2	0.25	0.0
Public Works Director*	Z	0.0	0.0	0.0	0.50
Assistant EPW Director*	T	0.5	0.5	0.5	0.50
Solid Waste Superintendent	N	0.0	0.0	0.0	0.0
Solid Waste Supervisor	L	2.0	2.0	2.0	2.0
Administrative Assistant III*	D	1.5	1.5	1.5	1.50
<i>Residential Collection</i>					
Laborer	C	6.0	3.0	2.0	2.0
Truck Driver	C	6.0	9.0	9.0	11.0
<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	2.0	2.0	2.0
Laborer	C	1.0	1.0	1.0	1.0
<i>Bulk, Brush, & Leaf</i>					
Right-of-way Maintenance	C	3.0	2.0	2.0	0.0
TOTAL		26.20	26.20	25.25	25.50

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

FY2020 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 2021 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 FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Revenue</i>				
Grants	\$52,716	\$71,329	\$54,000	\$54,000
Property Rent & Sales	\$5,035	\$75,923	\$70,000	\$5,000
Charges for Services	\$4,555,488	\$4,597,398	\$4,528,000	\$4,629,520
Interest Income	\$54,067	\$90,982	\$72,000	\$20,000
Other Fees	\$915	0	\$5,000	0
Total Revenue	\$4,668,221	\$4,835,632	\$4,729,000	\$4,708,520
<i>Expenditures</i>				
Administration	\$963,434	\$1,121,755	\$1,287,680	\$1,217,770
Residential Collection	\$1,339,010	\$1,429,460	\$1,591,825	\$1,996,945
Commercial Collection	\$1,118,006	\$1,163,849	\$1,619,015	\$1,303,405
Compost	\$467,579	\$535,728	\$812,170	\$951,415
Bulk, Brush & Leaf	\$126,788	\$159,569	\$399,845	0
Landfill	\$23,743	\$22,212	\$50,000	\$35,000
Recycling	\$20,315	\$57,098	\$55,000	\$50,000
Interfund Transfers	\$397,149	\$607,824	\$580,680	\$373,715
Total Expenditures*	\$4,456,024	\$5,097,495	\$6,396,215	\$5,928,250

*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.

FY2020 Accomplishments:

- Awarded Boater's Choice Award for third straight year

FY2021 Goals:

- Continue to improve operations that will help accommodate transient boaters



Staffing Summary: Transient Boat Dock Fund

	Grade	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
Maintenance Technician*	C	0.0	0.0	0.3	0.3
TOTAL		0.0	0.0	0.3	0.3

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

Statement of Revenue and Expenditures: Transient Boat Dock Fund

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Revenue</i>				
Rental Income	\$13,601	\$20,752	\$25,000	\$12,500
Interest on Checking	\$46	\$134	0	0
Sales	\$27,613	\$54,906	\$60,000	\$35,000
Permits & Fees	\$2,320	\$3,705	\$5,000	\$3,000
<i>Interfund Transfers</i>				
General Fund	\$15,000	\$15,107	\$6,725	\$55,480
Total Revenue	\$58,580	\$94,604	\$96,725	\$105,980
<i>Expenditures</i>				
Personal Services	\$5,725	\$20,191	\$20,650	\$20,330
Contractual Services	\$13,803	\$20,750	\$22,825	\$22,915
Commodities	\$31,007	\$52,106	\$53,250	\$62,360
Total Expenditures	\$50,535	\$93,047	\$96,725	\$105,605

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 Accomplishments:

- Closed for reservations beginning March 23. Reopening date scheduled for July 1 for small gatherings. Reopening to full capacity status date has been not determined at this time.

FY2021 Goals:

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

Statement of Revenue and Expenditures: Civic Center Fund

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Revenue</i>				
Rental Income	\$35,670	\$29,784	\$35,000	\$20,000
<i>Interfund Transfers</i>				
General Fund	\$43,562	\$30,848	\$62,835	\$55,575
Total Revenue	\$79,232	\$60,632	\$97,835	\$75,575
<i>Expenditures</i>				
Contractual Services	\$19,684	\$15,891	\$27,535	\$17,775
Commodities	\$46,934	\$45,044	\$70,300	\$57,800
Depreciation	\$10,021	\$10,021	\$10,025	\$10,025
<i>Interfund Transfers</i>				
Capital Projects Fund	\$88,610	0	0	0
Total Expenditures	\$165,249	\$70,956	\$107,860	\$85,600

SECTION 8 FUND

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.

The high level of service of the past has continued under the new administration. Paducah Housing Authority has hired support staff and provides inspection support. The contract between the City and Paducah Housing Authority will end November 2020.

FY2020 Accomplishments:

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

Staffing Summary: Section 8 Fund

	Grade	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Section 8</i>					
Housing Coordinator	N	0.0	0.0	1.0	1.0
Section 8 Program Admin.	P	1.0	1.0	0.0	0.0
Housing Specialist	H	2.0	1.0	0.0	0.0
Planner I		0	1.0	0.0	0.0
TOTAL		3.0	3.0	1.0	1.0

Statement of Revenue and Expenditures: Section 8 Fund

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Revenue</i>				
Grants	\$279,770	\$126,899	\$92,810	\$95,545
Total Revenue	\$279,770	\$126,899	\$92,810	\$95,545
<i>Expenditures</i>				
Personal Services	\$227,391	\$107,833	\$85,770	\$88,710
Contractual Services	\$38,963	\$14,270	\$4,580	\$4,665
Commodities	\$13,416	\$4,802	\$2,460	\$450
Total Expenditures	\$279,770	\$126,905	\$92,810	\$93,825

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

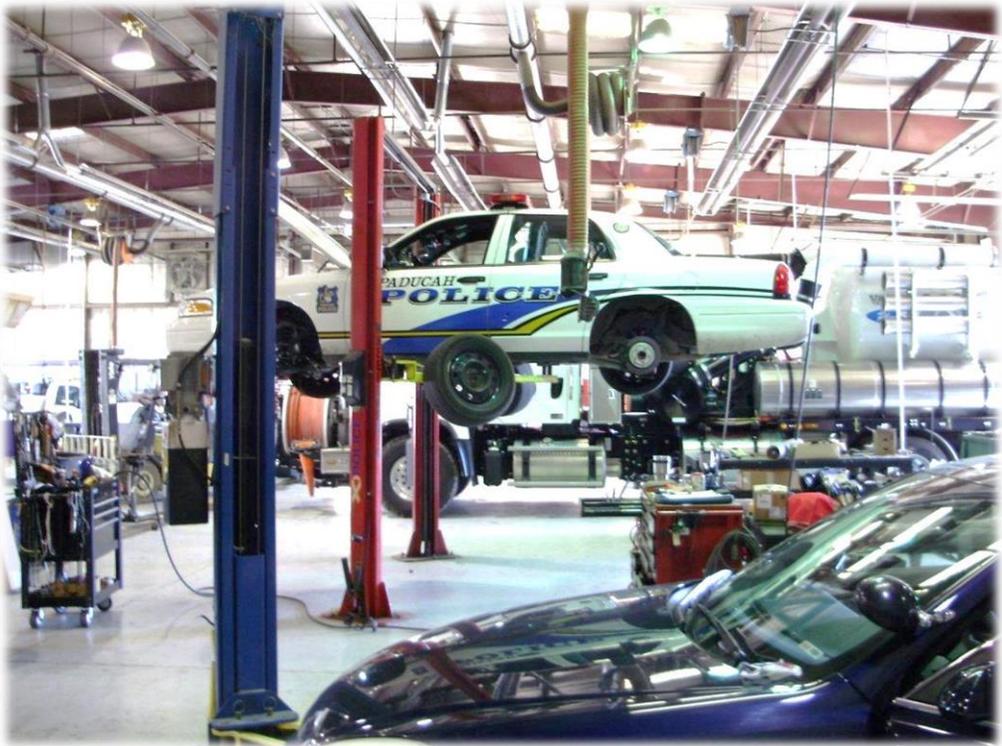
Fund Mission:

The 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

	Grade	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Fleet Maintenance</i>					
Fleet/Maintenance Superint.*	O	0.5	0.5	0.5	0.50
Fleet Supervisor	L	1.0	1.0	1.0	1.0
Administrative Assistant III	D	1.0	1.0	1.0	1.0
Fleet Mechanic II	I	4.0	4.0	4.0	4.0
TOTAL		6.5	6.5	6.5	6.5

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



FY2020 Accomplishments:

- Upgraded wheel balancer for light truck and passenger cars
- Completed containment area for used oil and antifreeze tanks
- Continued to respond to outside service request from concord fire
- Converted all shop lights to LED

FY2021 Goals:

- Acquire more customers from outside City organization
- Maintain ASE certifications and add EVT certifications
- Periodic resurface of shop floor

Statement of Revenue and Expenditures: Fleet Maintenance Fund

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Revenue</i>				
Property Rent & Sales	\$496	\$586	0	0
Internal Service Rev.	\$443,118	\$406,739	\$377,500	\$402,000
Other Fees	\$3,798	\$56	0	0
<i>Interfund Transfers</i>				
General Fund	\$99,480	\$164,910	\$209,250	\$185,225
Total Revenue	\$546,892	\$572,291	\$586,750	\$587,225
<i>Expenditures</i>				
Personal Services	\$697,455	\$392,362	\$493,450	\$499,040
Contractual Services	\$33,800	\$27,063	\$27,070	\$29,050
Commodities	\$61,447	\$56,033	\$66,230	\$59,135
Depreciation	\$6,844	\$6,368	\$7,400	\$7,000
Total Expenditures	\$799,546	\$481,826	\$594,150	\$594,225

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 FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Revenue</i>				
Property Rent	\$926,378	\$966,246	\$1,009,780	\$985,000
Insurance	\$13,369	\$20,939	0	0
Sales	\$1,540	\$48,672	0	\$25,000
Interest Income	\$63,745	\$92,580	\$67,700	\$20,000
Interfund Transfers	\$8,300	0	0	0
Total Revenue	\$1,013,332	\$1,128,437	\$1,077,480	\$1,030,000
<i>Expenditures</i>				
Contractual Services	\$48,000	\$53,000	\$53,000	\$53,000
Commodities	\$999	\$819	0	\$1,000
Capital Outlay	0	0	\$936,000	\$1,026,000
Depreciation	\$905,475	\$874,703	\$830,000	\$919,000
<i>Interfund Transfers</i>				
General Fund	0	0	\$250,000	0
Total Expenditures	\$954,474	\$928,522	\$2,069,000	\$1,999,000

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 FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Revenue</i>				
Internal Service Revenues	\$1,209,905	\$1,252,282	\$1,315,900	\$1,362,405
<i>Interfund Transfers</i>				
General Fund	\$78,000	\$122,063	\$125,000	\$75,000
Insurance Fund	0	0	0	0
Total Revenue	\$1,287,905	\$1,374,345	\$1,440,900	\$1,437,405
<i>Expenditures</i>				
Contractual Services	\$1,215,447	\$1,247,016	\$1,390,900	\$1,437,405
Total Expenditures	\$1,215,447	\$1,247,016	\$1,390,900	\$1,437,405

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.

Paducah Health Insurance Fund's Covered Members by Type					
CY	Emp.	E/C	E/S	Family	Total
2020	118	44	28	58	248
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 FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Revenue</i>				
Internal Service Revenues	\$3,491,142	\$3,489,057	\$3,779,000	\$3,704,000
Interest Income	0	\$41,077	\$60,000	\$25,000
Other	\$34,195	0	0	0
Total Revenue	\$3,525,337	\$3,530,134	\$3,839,000	\$3,729,000
<i>Expenditures</i>				
Contractual Services	\$3,289,151	\$3,293,894	\$3,774,000	\$3,664,000
<i>Interfund Transfers</i>				
General Fund	0	0	\$65,000	\$65,000
Total Expenditures	\$3,289,151	\$3,293,894	\$3,839,000	\$3,729,000

FIDUCIARY FUNDS

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

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 FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Revenue</i>				
<i>Interfund Transfers</i>				
General Fund	\$14,012	\$13,459	\$13,625	\$13,625
Total Revenue	\$14,012	\$13,459	\$13,625	\$13,625
<i>Expenditures</i>				
Personal Services	\$10,372	\$10,372	\$10,375	\$10,375
Contractual Services	\$3,627	\$3,073	\$3,225	\$3,220
Commodities	\$13	\$14	\$25	\$30
Total Expenditures	\$14,012	\$13,459	\$13,625	\$13,625

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.

Statement of Revenue and Expenditures: PFPF Fund

	Actual FY2018	Actual FY2019	Revised FY2020	Proposed FY2021
<i>Revenue</i>				
Property Rent & Sales	\$374,161	\$352,504	\$350,000	\$300,000
Interest Income	\$118,114	\$109,000	\$100,000	\$100,000
Internal Service Revenues	\$12,769	\$13,017	\$10,780	0
Other Fees	\$3,974	0	0	0
<i>Interfund Transfers</i>				
General Fund	\$369,750	\$359,560	\$340,560	\$343,000
Total Revenue	\$878,768	\$834,081	\$801,340	\$743,000
<i>Expenditures</i>				
Personal Services	\$1,101,201	\$1,033,958	\$1,000,000	\$981,000
Contractual Services	\$44,124	\$43,203	\$47,805	\$30,050
Commodities	\$296	\$301	\$300	\$300
Total Expenditures	\$1,145,621	\$1,077,462	\$1,048,105	\$1,011,350

CITY OF PADUCAH STATISTICAL & SUPPLEMENTAL INFORMATION

Mission, Vision, and Organizational 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 - 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 29th City Manager. Arndt's previous experience includes holding the City Administrator position in Effingham, Illinois. Arndt believes in breaking down silos, 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.

The City of Paducah is comprised of 11 main departments: Administration, Customer Experience/City Clerk, Police, Fire, Finance, Parks & Recreation, Information Technology, Planning, Engineering, Public Works, and Human Resources. In 2019, the 911 Communications Services Department was transferred to become a division of the Police Department. During Fiscal Year 2020, the Engineering-Public Works Department was separated into two departments, Engineering and Public Works.

The new department that was created, Customer Experience/City Clerk, is overseen by the City Clerk-Customer Experience Director. The launch of the department was coupled with the launch of the New Day Initiative which places the customer at the forefront. Some of the initiatives implemented include kick-start meetings, the launch of OpenCounter software for scoping projects, and Certificate of Occupancy celebrations.

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. The facilities are managed by VenuWorks which began working in Paducah in February 2019. PMCCC 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.

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. The 2020 U.S. Census is underway at the time of this budget book preparation.

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

Paducah’s Population Trend	
Year	Population
2025 (projected)	22,280
2020 (projected)	22,905
2018 (estimated)	24,850
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	

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

Paducah thrived in the 19th 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. Several miles of the levee section serve as the surface for the Greenway Trail.

This floodwall and associated floodgates were 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 need to be rehabilitated or replaced. This is a critical and current project with a significant budgetary impact.



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-19th century. However, over the past several decades, Paducah's population has not experienced significant growth even with its strategic location.

Economic Overview

Paducah's Principal Taxpayers – Property Tax (2019)		
Taxpayer	Assessed Valuation	% of Total Assessed Valuation
Kentucky Oaks Mall	\$50,900,262	2.07%
Cpark Paducah LLC	20,111,900	0.82%
Paducah Medical Investors	13,440,090	0.55%
Ducmall LLC	13,119,800	0.53%
Woodstone Enterprises LP	12,429,000	0.51%
Walmart Real Estate Business	10,646,400	0.43%
Superior Care Homes Properties	10,000,000	0.41%
Paducah Hospitality Partners	9,600,000	0.39%
Sam's Real Estate Business Trust	9,222,955	0.38%
S&R Investments	1,0000,000	0.04%
TOTALS	\$150,470,407	6.13%
Source: Property Valuation Administration; Assessed value as of January 1, 2018		

The Paducah-McCracken County Labor Shed consists of 11 counties in western Kentucky and southern Illinois with a population of more than 233,000. Paducah has a mix of commercial, industrial, cultural, institutional, and hospitality-based businesses. Healthcare and education services are among the top employers. The

Assessed Value of Taxable Property			
Fiscal Year	Real Estate		Personal Property
	Commercial	Residential	
2019	\$959,205,670	\$882,316,666	\$550,296,896
2018	\$945,354,526	\$842,349,240	\$746,891,857
2017	\$900,450,880	\$802,111,012	\$603,335,847
2016	\$902,687,182	\$783,886,570	\$573,896,954
2015	\$851,731,625	\$751,761,832	\$582,368,709
Source: McCracken County Property Valuation Administrator			

accredited Paducah Area Chamber of Commerce is one of the 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.

To assist local residents and businesses with their entrepreneurial goals and to assist in the retention, expansion, and start-ups of local businesses, the City of Paducah created the Business Development Specialist, a position in the Planning Department. Plus, in collaboration with local partners, the City created the Small Business Resource Guide. Specifically, this Guide provides connections to local banks, commercial insurance agencies, accountants, and local grants.

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 and Minneapolis/St. Paul 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. This Gateway Office is staffed and operating.

Paducah’s Principal Employers (2019)		
Employer	Employees (1)	% of Total Employment (2)
Baptist Healthcare Systems	1592	5.71%
Catholic Healthcare Partners	1259	4.52%
Walmart Associates, Inc.	956	3.43%
Paducah Board of Education	592	2.12%
West Kentucky Community & Technical College	450	1.61%
City of Paducah	396	1.42%
Lowe’s Home Center, Inc. #2460	347	1.25%
Vi Wintech Window & Door	320	1.15%
Credit Bureau Systems, Inc.	306	1.10%
Baptist Health Medical Group, Inc.	305	1.09%
TOTALS	6523	23.41%
Sources:		
(1) City of Paducah Finance Department		
(2) State of Kentucky – Office of Employment and Training. (Ratio based on employment within County of McCracken)		

Even though the economic outlook looked promising for the first half of Fiscal Year 2020, the second half, especially the final quarter, was hit hard across the country due to the new coronavirus (COVID-19) pandemic. The City of Paducah is navigating the reduction in revenue streams including the payroll tax, business license tax, and insurance premium tax through a

hiring freeze, a trimming of the routine parks programming (i.e. Noble Park Pool), and a halt on commencing new projects.

During the early stages of the pandemic, the City knew that small businesses would struggle. For businesses with 25 or fewer employees, the City of Paducah in partnership with West Kentucky Community & Technical College and the Community Foundation of West Kentucky created the Small Business Relief Fund to provide \$2000 grants to for-profit businesses in Paducah with a brick-and-mortar location.

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)
2018-2019	25,024	\$503,179,300	\$20,430	41.4	2,980	5.5%
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%
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

A \$22.6 million investment is underway with the construction of the Paducah Innovation Hub at Paducah Tilghman High School, a state-of-the-art technology center where students and

community members can access and connect to industry skills. The grand opening is scheduled for August 2020. In addition to the Hub, over the past few years, more than \$90 million worth of educational projects have been completed in Paducah and McCracken County. In 2013, the community saw the openings of the 94,000 square-foot Paducah Middle School and the 300,000 square-foot McCracken County High School which consolidated three county high schools.

Population, Housing, and Education Overview		
Quick Facts	Paducah	Kentucky
Population (estimated July 1, 2019 for State and July 1, 2018 for city)	24,850	4,467,673
Population (2010 Census)	25,024	4,339,367
Percent Change (2010 to 2018/2019)	-0.7%	3.0%
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, 2014-2018	1638	273,675
Foreign born persons, percent, 2014-2018	2.3%	3.8%
Housing units, April 1, 2010	12,851	1,950,382
Owner-occupied housing unit rate, 2014-2018	52.7%	67.0%
Median value of owner-occupied housing units, 2014-2018	\$117,900	\$135,300
Households, 2014-2018	11,379	1,728,681
Persons per household, 2014-2018	2.08	2.49
Living in same house 1 year ago, percent of persons age 1 year+, 2014-2018	84.9%	84.5%
Language other than English spoken at home, % of persons age 5 years+	3.8%	5.5%
High school graduate or higher, percent of persons age 25 years+, 2014-2018	87.4%	85.7%
Bachelor's degree or higher, percent of persons age 25 years+, 2014-2018	25.8%	23.6%
Median household income (in 2018 dollars), 2014-2018	\$35,419	\$48,392
Per capita income in past 12 months (in 2018 dollars), 2014-2018	\$30,347	\$26,948
Persons in poverty, percent	22.3%	16.9%
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 four times 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. Due to the COVID-19 situation, the 36th annual AQS QuiltWeek™, which attracts approximately 30,000 local and international visitors each April, had to be rescheduled for September 2020. These quilt and art enthusiasts also visit the National Quilt Museum of the United States located in downtown Paducah. During 2017 and 2018, Paducah held biannual quilt shows with the second show held in the fall.



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 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.

Paducah's City Hall, a work of art itself, began hosting non-commercial art exhibitions following the completion of the 2019 rehabilitation project and its grand unveiling ceremony in May 2019.



During September and October 2019, City Hall hosted *Makings of a Master: Kentucky Folk Art Apprenticeships*.

In 2019, Paducah Power System and the City of Paducah invited artists living and working in Western Kentucky to apply for the Art Utility Box program called powerART. As part of the City's initiatives for beautification, community development, and a need for public art, artists could paint the utility boxes located in Noble Park near Lake Gerry B. Montgomery. Ten utility boxes are now splashed with color in Paducah's most prominent park.

An additional project held in November 2019, was the Shift Workshop, a program through the AIR Institute of Berea College in partnership with the Kentucky Arts Council. During this three-day workshop, creative and business professionals worked together to create projects or plans that could enhance Paducah.

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.



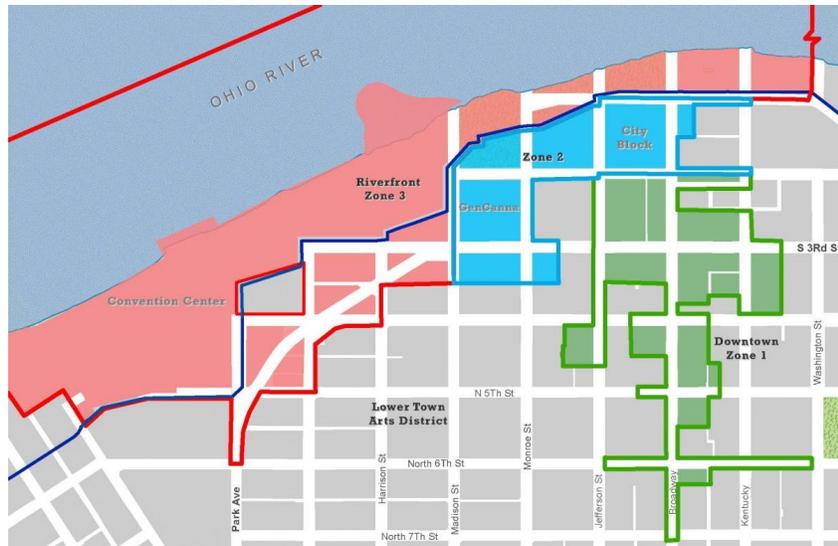
In 2007, the City of Paducah adopted a plan to revitalize another neighborhood, Fountain Avenue. Since then, 37 new residential structures have been built with 92 structures seeing significant rehabilitation. Of those rehabilitated homes, 36 of them have had more than \$100,000 in renovations. There has been more than \$14.2 million in permitted investment in the Fountain Avenue Neighborhood.

The City of Paducah is working with the Midtown Alliance of Neighbors for the next phase of neighborhood revitalization and empowerment. The City provided funding to the non-profit as it works to achieve Community Housing Development Organization (CHDO) status with the Kentucky Housing Corporation. To demonstrate that it has the capacity to develop affordable housing for the community, a new construction project is underway adjacent to the Pat & Jim Brockenborough Rotary Health Park. The City is providing the land for eight lots with Midtown Alliance working to build three new homes this year.



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 new Main Street events such as the Downtown Block Parties 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 further encourage



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 is waiting for the State to approve the TIF. The City also has created a Prospectus of Projects for the City’s two Opportunity Zones.

Another downtown project that has been moving through the pre-development phase is the City Block Project. If this project comes to fruition, the private developer, Weyland Ventures, would bring a multi-use development to the property that is currently a parking lot at 2nd and Broadway. The proposed development would include a hotel of approximately 80 to 90 rooms along Jefferson Street and a mixed use-development along Broadway. Between the two developments would be parking and public open space.

The City of Paducah offers more than two dozen parks and recreational facilities. In 2019, the City completed the second phase of the six-acre Pat & Jim Brockenborough Rotary Health Park which added a restroom facility and splash pad to the park. During the first phase, the park received a walking trail, playground, resurfaced grassy lawn, fitness equipment, and community garden area.



To encourage health and fitness and to link several neighborhoods, Paducah has been working to extend the Greenway Trail. In October 2019, Phase IV was completed and celebrated which extended the Trail from Campbell Street along the riverfront to the edge of Schultz Park. This project also added numerous walkways to the riverfront park adjacent to the transient dock which opened in 2017. Greenway Trail Phase V is underway with construction in the summer of 2020. This phase will extend the Trail from Schultz Park to

Jefferson Street and includes a major facelift to Schultz Park.

Currently, Paducah has approximately five miles of Greenway Trail for the community to enjoy. However, a partnership between the City of Paducah and McCracken County, grants, and corporate donors will lead to the installation of a pedestrian bridge linking the City's Greenway Trail to the McCracken County Trail System. The Bob Leeper Pedestrian Bridge will be installed in 2020 over Perkins Creek just northwest of the Stuart Nelson ball fields. This 110-foot long bridge will tie the City's 5-mile trail to McCracken County's 1.5-mile trail and facilities.

Paducah also is proud to have the first stretch of road to be marked with bike lanes. In September 2019 as part of a Kentucky Transportation Cabinet's project to rehabilitate Joe Clifton Drive, bike lanes were added.

The Parks & Recreation Department was thrilled in August 2019 with the response to the inaugural Paddles Up Paducah Pickleball Tournament. Dozens of players enjoyed this first-ever event for Paducah. Along with the parades, recreational leagues, and special events such as the Pickleball Tournament 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.

Construction and Revitalization Projects

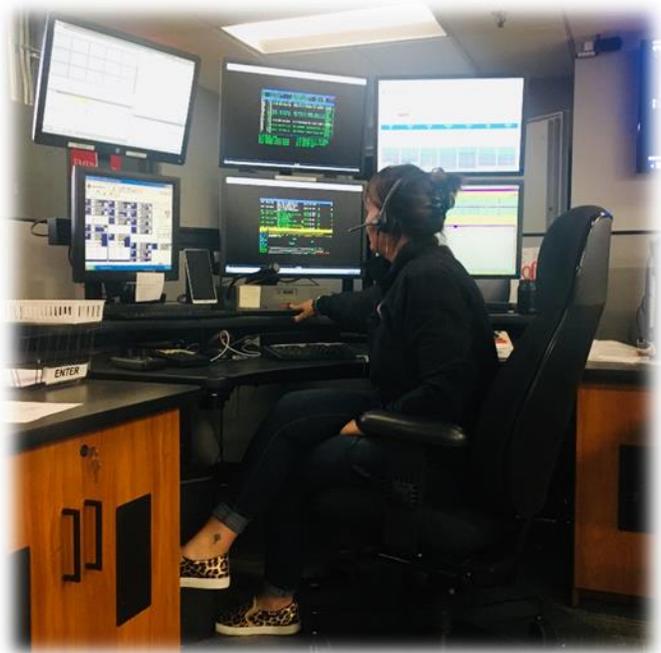
In addition to the current rehabilitation and reconstruction projects underway to increase the life of the floodwall and to extend the length of the Greenway Trail, Paducah is working on several other noteworthy projects.

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 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, approved in March 2018, reviewed a program funding strategy, operation and maintenance costs, the costs for capital projects, the development of a storm water utility ordinance, and public outreach regarding a possible storm water utility fee. Currently, the project is focusing on maintenance efforts and a plan to video existing infrastructure to inform the City's decision on project prioritization. Using FEMA funding, two bridge projects are underway that will improve stormwater flow: 1) Buckner Lane bridge near Buckner Lake Circle and 2) South 24th Street bridge between Center Street and Seitz Street.

E911 Equipment: Upgrades for the 911 Communications Services Division began with a request for proposals and 2017 and the approval of contracts in 2018. This first phase replaced the telephone, logging recorder, and computer aided dispatch systems in the dispatch center in addition to a replacement of the consoles. That equipment had reached an end of life status and was in critical need of replacement. A study by Federal Engineering estimated that the much-needed radio system upgrades would cost at least \$13 million. That project would upgrade the radio infrastructure, radios, and antenna sites. The next steps are to



update the cost estimates for the project due to advances in technology and vendor products, determine a funding method, and develop a Request for Proposals (RFP) for procurement of a new radio system.

Software Upgrades: 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 with the revenue portion of the project going live in July 2018. This is a multi-year phased project as city departments transition to this new software that will bring efficiencies to city services, reduce paper-based processes, and provide customer service and business process enhancements. Staff is working to launch the next phases: codes and permitting and property tax. A team also is implementing in 2020 the Tyler 311 system, a service request module with an online portal and mobile app (Click2Report). City Teams also are implementing the GIS-based EnerGov software system. EnerGov will assist with code enforcement case management in addition to electronic plan submittal and review. The EnerGov process kicked off in February with the goal of going live later in FY2021.

Indoor Recreation & Aquatic Center (Wellness Center): In February 2020, the City approved the completed Parks & Recreation Master Plan. The master planning process started in October 2018 and involved 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. That process identified that the residents of the City of Paducah and McCracken County desire to have an indoor aquatic and recreation facility, a center with wellness amenities for all ages. The City is using the data as a guide to develop the programs and building design. In a statistically-valid mailed survey, 71% of the respondents indicated there is a need for an indoor center with a walking track, cardio room, and pools as the top features. During FY2020, a site at Noble Park along Park Avenue was selected with the facility's design underway. The City also sold \$20.5 in bonds to fund the facility's construction.



Engaging with the Community

Strategic Plan: The City's Strategic Plan is a fluid document that is not sitting on the shelf gathering dust. The action items in the plan are prioritized and updated annually with the highest priority action items 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:

- Public Safety
- Develop healthy and sustainable neighborhoods
- Maintain thoughtful and modern infrastructure
- Open, smart, and engaged government
- Creative Industries
- Empower upward economic mobility for all
- Recreation
- Celebrate a diverse community

The community is encouraged to keep up with the Strategic Plan by following the updates on social media and the Our Paducah website.

City Hall Job Fair: The newly rehabilitated City Hall was the host site for a community job fair held July 30, 2019. This networking event allowed 30 employers an opportunity to meet prospective employees in a casual, beautiful setting.

Tennessee RiverLine Partnership: Paducah/McCracken County was honored to be selected as a Pilot Community for the Tennessee RiverLine Partnership. Our community and four other selected communities along the Tennessee River worked to develop the vision of the Tennessee RiverLine, North America's next great regional trail system. The Tennessee RiverLine is a vision for a continuous system of multi-modal trail experiences such as paddling, hiking, and biking along the 652-mile Tennessee River from Knoxville, Tennessee, to Paducah. Community engagement included an event held in August 2019.



Paducah Middle School Initiative: One of the Paducah Police Department's many goals for 2019 was to build relationships within the Paducah City Schools. While the D.A.R.E. program is in all of the elementary schools and outreach programs are organized for the high school and middle school, they wanted to connect even more. After speaking with students and staff at both the high school and middle school, overwhelmingly, the desire was for officers to be there in non-emergency situations and for students to have the ability to get to know officers in a casual environment. For school year 2019-2020, the department assigned an officer to be inside Paducah Middle School every Tuesday. The officer visits with the students and staff in the

classroom, between classes, during lunch breaks, and any other opportunity that arises during the day.

Downtown Parking Study: In December 2019, the City contracted for a parking assessment on 12 blocks of downtown Paducah with a focus area around the current parking lot at 2nd and Broadway. A four-hour open house was held February 13, 2020, to gather additional public input to inform the City's decisions on access and mobility improvements.



Boaters' Choice Award: In December 2019, Marinas.com notified Paducah that the Transient Boat Dock is a recipient of the 2019 Boaters' Choice Award. This is the third consecutive year for Paducah to receive the award which honors marinas and docks that consistently provide an excellent home for the boating community. To be recognized, each facility had to receive at least five reviews from boaters averaging a rating of four or more stars out of five stars. In 2019,

580 boats docked at Paducah's Transient Boat Dock spending a total of 554 nights.

THE BUDGET PROCESS

February 10, 2020 – Finance sends out budget calendar to departments

February 13, 2020 – Personal services population verified

March 2, 2020 – Payroll cost projections finalized for personal services

March 16, 2020 – Budget training / open lab

March 24, 2020 – Budget entry closed to departments

March 30 – April 3, 2020 – Department budget interviews with Finance Director

April 15 - 22, 2020– Department budget interviews with City Manager

May 26, 2020 – Budget workshop

June 9, 2020 – Introduce 1st reading of budget ordinance

June 24, 2020 – Second reading and adoption of budget ordinance

July 14, 2020 – Budget Book posted on City website

EMPLOYEE BUDGET CENSUS

<u>CC</u>	<u>Department/Divisions</u>	<u>FY2018</u> <u>2017-</u> <u>2018</u>	<u>FY2019</u> <u>2018-</u> <u>2019</u>	<u>FY2020</u> <u>2019-</u> <u>2020</u>	<u>FY2021</u> <u>2020-</u> <u>2021</u>	<u>Change</u> <u>From</u> <u>PY</u>
0102	MAYOR & COMMISSION *	5	5	5	5	0
0103	CITY MANAGER	5	4	5	6	1
0104	CITY CLERK	1	2	0	0	0
0105	LEGAL	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL GEN GOVT	<u>12</u>	<u>12</u>	<u>10</u>	<u>11</u>	<u>1</u>
0201	ADMINISTRATION	2	2	2	2	0
0202	ACCOUNTING & BUDGET	4	4	5	4	-1
0203	HUMAN RESOURCES	0	0	0	0	0
0205	REVENUE	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>0</u>
	TOTAL FINANCE	<u>11</u>	<u>11</u>	<u>12</u>	<u>11</u>	<u>-1</u>
0301	PRDA	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0501	INFORMATION TECHNOLOGY	<u>5</u>	<u>6</u>	<u>4</u>	<u>4</u>	<u>0</u>
601	CUSTOMER EXPERIENCE	<u>0</u>	<u>0</u>	<u>5</u>	<u>5</u>	<u>0</u>
0801	ADMINISTRATION	0	0	0	0	0
0802	CONSTRUCTION	0	0	0	0	0
0803	CODE ENFORCEMENT	0	0	0	0	0
0804	NEIGHBORHOOD REDEVELOPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL INSPECTION	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
1201	ADMINISTRATION	3	3	2	2	0
1202	PLANNING	5	6	5	5	0
1203	GRANTS	0	0	0	0	0
1206	SECTION 8 (ENTERPRISE FUND)	3	3	1	1	0
1209	DOWNTOWN DEVELOPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL PLANNING	<u>11</u>	<u>12</u>	<u>8</u>	<u>8</u>	<u>0</u>
1601	ADMINISTRATIVE SERVICES	6	5	5	5	0
1602	PATROL	59	61	61	62	1

1604	INVESTIGATIONS	<u>22</u>	<u>21</u>	<u>21</u>	<u>20</u>	<u>-1</u>
	TOTAL POLICE	<u>87</u>	<u>87</u>	<u>87</u>	<u>87</u>	<u>0</u>
1801	ADMINISTRATION	4	4	4	3	-1
1802	SUPPRESSION	61	60	59	60	1
1803	PREVENTION	11	11	10	11	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>
	TOTAL FIRE	<u>77</u>	<u>76</u>	<u>74</u>	<u>75</u>	<u>1</u>
2201	ADMINISTRATION	0	0	0	0	0
2202	STREET MAINTENANCE	21.25	21.25	21.25	23.75	2.5
2214	DOWNTOWN LANDSCAPE	0	0	0	0	0
2216	MAINTENANCE	<u>12.75</u>	<u>12.75</u>	<u>12.75</u>	<u>14.25</u>	<u>1.5</u>
	TOTAL EPW - PUBLIC WORKS	<u>34</u>	<u>34</u>	<u>34</u>	<u>38</u>	<u>4</u>
2201	ADMINISTRATION	4.2	4.2	4.25	4.5	0.25
2209	RESIDENTIAL	12	12	11	13	2
2210	COMMERCIAL	4	4	4	4	0
2211	COMPOST & RECYCLING	3	4	4	4	0
2212	BULK BRUSH	<u>3</u>	<u>2</u>	<u>2</u>	<u>0</u>	<u>-2</u>
	TOTAL SOLID WASTE	<u>26.2</u>	<u>26.2</u>	<u>25.25</u>	<u>25.5</u>	<u>.25</u>
2215	FLEET MAINTENANCE	<u>6.5</u>	<u>6.5</u>	<u>6.5</u>	<u>6.5</u>	<u>0</u>
2401	ADMINISTRATION	7	7	8	8	0
2402	GROUNDS & CEM.	19	19	14	12	-2
2409	SPECIAL EVENTS	<u>1</u>	<u>1</u>	<u>5.7</u>	<u>5.7</u>	<u>0</u>
	TOTAL PARKS & RECREATION	<u>27</u>	<u>27</u>	<u>27.7</u>	<u>25.7</u>	<u>-2</u>
2406	BOAT DOCK	<u>0</u>	<u>0</u>	<u>0.3</u>	<u>0.3</u>	<u>0</u>
3011	HUMAN RIGHTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

3307	ENGINEERING	5.3	5.3	5.25	6	0.75
3308	FLOOD CONTROL	5	5	5	5	0
	GIS	0	0	0	0	0
	TOTAL EPW - ENGINEERING	<u>10.3</u>	<u>10.3</u>	<u>10.25</u>	<u>11</u>	<u>0.75</u>
3511	RISK/HUMAN RESOURCES	<u>3</u>	<u>3</u>	<u>3</u>	<u>4</u>	<u>1</u>
4011	E911	<u>22</u>	<u>22</u>	<u>23</u>	<u>23</u>	<u>0</u>
	TOTAL FULL-TIME POSITIONS	<u>332</u>	<u>333</u>	<u>330</u>	<u>335</u>	5
		<u>332</u>	<u>333</u>	<u>330</u>	<u>335</u>	5

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

	<u>Summary:</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>Change</u>
GENERAL FUND		274.3	275.3	273.95	278.7	4.75
E911 FUND		22	22	23	23	0
ENTERPRISE FUNDS		<u>35.7</u>	<u>35.7</u>	<u>33.05</u>	<u>33.3</u>	<u>.25</u>
	FULL-TIME POSITIONS	<u>332</u>	<u>333</u>	<u>330</u>	<u>335</u>	<u>5</u>

OUTSTANDING DEBT

Outstanding Debt (revised February 27, 2020) Projected at Fiscal Year Ending June 30, 2021												
Debt Issue	Issue Date	Exempt	Original Debt	Beg Bal Balance @ 6-30-2020	Debt Service Payment - FY2021			Funding Source - FY2021			Projected Balance @ 6-30-2021	
					Mid-FY Adjustments	Principal	Interest	Total	City	Other		Total
2020X FW PS # 7 & 11 (USACE)	2020-2021	Exempt	\$2,000,000	\$0	\$2,000,000	\$75,000	\$60,000	\$135,000	\$135,000	\$0	\$135,000	\$1,925,000
2020A GOB Aquatic Center	January, 2020	Exempt	\$20,520,000	\$20,520,000		\$0	\$268,750	\$268,750	\$268,750	\$0	\$268,750	\$20,520,000
2019K1A Floodwall Pumps	July, 20119	Exempt	\$4,610,667	\$4,610,667		\$120,000	\$100,000	\$220,000	\$220,000	\$0	\$220,000	\$4,490,667
2018A E911 Equipment	July, 2018	Exempt	\$1,655,000	\$1,655,000		\$85,000	\$60,794	\$145,794	\$145,794	\$0	\$145,794	\$1,490,000
2018A Riverfront Project	July, 2018	Exempt	\$1,045,000	\$980,000		\$70,000	\$40,181	\$110,181	\$110,181	\$0	\$110,181	\$910,000
2017 CFSB Dome Relocation	January, 2017	Exempt	\$3,000,000	\$2,862,116		\$47,641	\$56,433	\$104,074	\$104,074	\$104,074	\$104,074	\$2,814,475
2013B Series - TeleTech	September, 2013	Taxable	\$1,285,097	\$830,797		\$80,476	\$29,189	\$109,665	\$109,665	\$0	\$109,665	\$750,321
2013B Series - Macco	September, 2013	Taxable	\$1,189,903	\$769,203		\$74,524	\$27,031	\$101,555	\$101,555	\$0	\$101,555	\$694,679
2013A Series - Noble Park Pool	September, 2013	Exempt	\$1,120,000	\$720,000		\$70,000	\$21,600	\$91,600	\$91,600	\$0	\$91,600	\$650,000
M-H Facility	April, 2011	Exempt	\$250,000	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011 MSU Facility Bonds	November, 2011	Exempt	\$2,674,093	\$1,749,410		\$124,876	\$50,124	\$175,000	\$175,000	\$0	\$175,000	\$1,624,534
2014A (2010) Series -BABs	March, 2010	Exempt	\$6,645,000	\$3,560,000		\$320,000	\$108,800	\$428,800	\$428,800	\$0	\$428,800	\$3,240,000
2009 KACO - Julian Carroll Conv *	April, 2009	Exempt	\$2,500,000	\$1,336,915		\$154,300	\$42,947	\$197,247	\$197,247	\$0	\$197,247	\$1,182,615
2018B (2009) Series - KLC	March, 2009	Exempt	\$2,800,000	\$1,365,000		\$130,000	\$56,900	\$186,900	\$186,900	\$0	\$186,900	\$1,235,000
2014B (2005) Series - PFPF	November, 2005	Taxable	\$6,100,000	\$2,420,000		\$435,000	\$56,164	\$491,164	\$491,164	\$0	\$491,164	\$1,985,000
2011 (2004) Series - Genova (infinite) ***	May/June, 2004	Taxable	\$5,000,000	\$1,265,000		\$345,000	\$46,552	\$391,552	\$391,552	\$340,276	\$391,552	\$920,000
2018B (2003) Series - KLC	June, 2003	Exempt	\$3,500,000	\$680,000		\$200,000	\$29,000	\$229,000	\$229,000	\$0	\$229,000	\$480,000
2010B (2001) Series - Conv Center **	June, 2001	Exempt	\$9,290,000	\$3,140,000		\$485,000	\$97,638	\$582,638	\$582,638	\$0	\$582,638	\$2,655,000
				\$ 75,184,760	\$ 48,384,108	\$ 2,000,000	\$ 1,152,103	\$ 3,968,920	\$ 2,941,932	\$ 1,026,988	\$ 3,968,920	\$ 47,567,291
* - 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 future debt issue.												
				64.4%								
Beg Bal versus original debt												
Current FY Principal vs. Beg Balance							5.8%					
Current FY Interest vs. Beg Balance								2.4%				
Current FY Princ & Int vs. Beg Balance									8.2%			
City's share of funded debt service											74.1%	
End Bal versus Beg. Balance												98.3%

CONTRACT FUNDING RECOMMENDATIONS

Organization Name	Fund	Amount
General Fund		
Animal Control – McCracken County	10000106 523160	157,000
WKCTC Government Access TV	10002811 523070	85,000
Remaining balance yet to be allocated		247,500
Rental Fund		
Market House Theatre (Bathroom 5-year)	11000211 533050	25,000
Investment Fund		
GPEDC	24000401 523070	250,000
Sprocket Grant Match	24000401 523070	200,000
PJC – Scholarship Fund	24000401 523070	125,000
Wall to Wall	24000401 580750	18,750
Remaining balance yet to be allocated		375,000
Totals:		\$ 1,483,250

CITY OF PADUCAH, KY FLEET ACQUISITION FY2021

Fleet Lease (071)			
Dpt	Year	Make/Model	Proj. Cost (\$)
EPW - Street	2021	1/2 Ton Pickup	\$29,000
EPW - Street	2021	1/2 Ton Pickup	\$29,000
Parks	2021	SUV	\$23,000
Police	2021	Pursuit Rated SUV	\$40,000
Police	2021	Pursuit Rated SUV	\$40,000
Police	2021	Pursuit Rated SUV	\$40,000
Police	2021	Pursuit Rated SUV	\$40,000
Police	2021	Pursuit Rated SUV	\$40,000
Police	2021	Pursuit Rated SUV	\$40,000
Police	2021	Pursuit Rated SUV	\$40,000
Police	2021	1 Ton Transit Van	\$60,000
Fire	2021	Pumper Truck	\$525,000
All	2021	Contingency for wreck vehicles	\$80,000
Total for Fleet Lease Trust Fund			\$1,026,000

Solid Waste (050)			
Dpt	Year	Make/Model	Proj. Cost (\$)
Residential	2021	Rear Packer	\$190,000
Total for Solid Waste Fund			\$190,000

Total for Fleet Acquisition Plan for FY2021 \$1,216,000

GLOSSARY OF TERMS

A

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

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

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

B

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

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

C

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

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

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

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

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

D

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

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

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

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

E

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

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

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

F

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

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

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

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

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

Fiscal Year (FY) – A 12-month period to which the annual operating budget applies and at the end of which a government

determines its financial position and the results of its operations. The City of Paducah's fiscal year begins July 1st and ends the following June 30th. The term FY2016 denotes the fiscal year beginning July 1, 2015 and ending June 30, 2016.

G

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

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

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

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

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

I

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

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

K

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

M

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

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

O

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

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

P

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

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

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

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

R

Reserve – Fund balance that cannot be appropriated or spent.

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

S

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

U

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