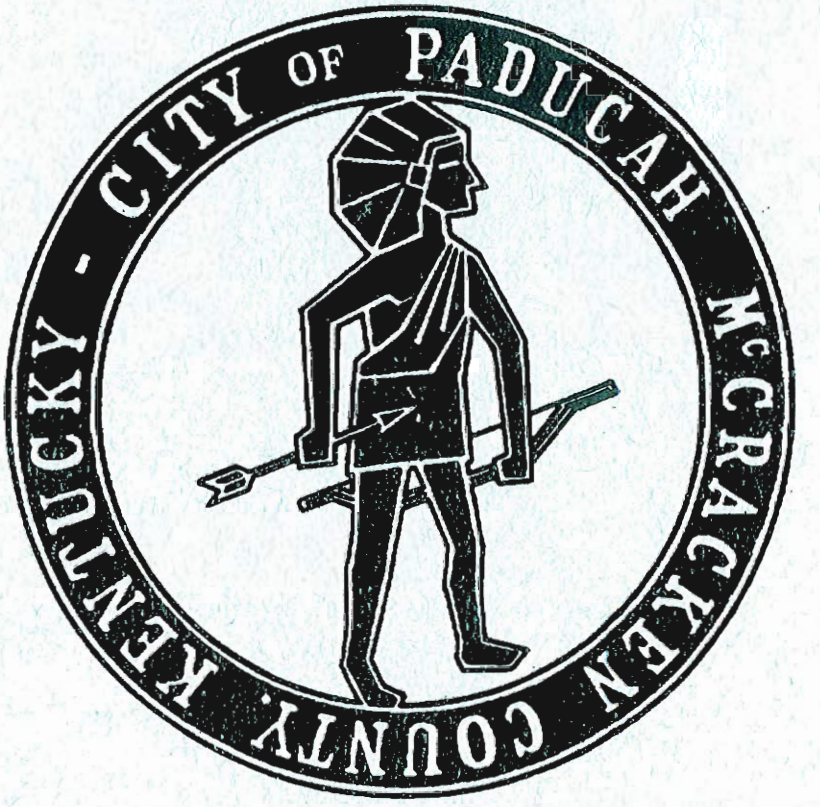
CITY OF PADUCAH, KENTUCKY



ANNUAL BUDGET

FISCAL YEAR 2015

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CITY OF PADUCAH, KENTUCKY

DIRECTORY

MAYOR
GAYLE KALER

BOARD OF COMMISSIONERS

Richard Abraham	*Allan Rhodes*
Carol Gault	*Sandra Wilson*

CITY MANAGER ..... *Jeff Pederson*

FINANCE DIRECTOR ..... *Jonathan Perkins, CPA*

CITY CLERK ..... *Tammara Sanderson*

PRDA EXECUTIVE DIRECTOR ..... *Steve Doolittle*

DIRECTOR OF INFORMATION TECHNOLOGY ..... *Greg Mueller*

DIRECTOR OF PLANNING ..... *Steve Ervin*

POLICE CHIEF ..... *James Berry*

FIRE CHIEF ..... *Steve Kyle*

PARKS SERVICES DIRECTOR ..... *Mark Thompson*

CITY ENGINEER AND PUBLIC WORKS DIRECTOR ..... *Rick Murphy*

HUMAN RESOURCES DIRECTOR ..... *Cindy Medford*

PUBLIC INFORMATION OFFICER ..... *Pam Spencer*

CITY MANAGER'S BUDGET SUBMITTAL LETTER

June 24, 2014

Honorable Mayor and City Commission:

The Paducah City Budget for Fiscal Year 2015 represents the annual financial plan for all City operations, as well as financial support for affiliate organizations that contribute to the Mission of the City.

General Fund revenue has not returned to pre-recession growth levels; however, the City is seeing a small reversal of the negative annual trend revenue, especially for the tax on insurance premiums. Combined revenues from the four major tax sources will increase 4.8%. Overall, it is projected that General Fund revenues will increase 3.6%.

Department Directors were allowed an increase of up to 2% in their budget proposals to the City Manager. With a decrease in retirement contribution off-setting much of the negotiated wage increases, Directors had the ability to increase appropriations in areas that were reduced in prior years. As such, this Budget does not contain program reductions that might have been necessitated had not the small revenue growth occurred.

With actual revenues exceeding projections for prior fiscal years, this Proposed Budget includes an appropriation from reserve of $1,073,750 for one-time items. Additionally, the increase in revenue from the prior year will allow the City to increase its General Fund Restricted Reserve Requirement from 8% to 10%.

This is the first year in several when there are no reductions in staff positions in the General Fund. The Budget includes partial-year funding for a new Deputy Chief position in the Fire Department as well as upgrade of an Engineering Aide 1 position in EPW to Engineering Aide 3.

Your City budget performs several important functions:

- The Budget is a legal document through which the Commission carries out its legislative responsibility to approve the City's finances.

- The Budget is a public education document designed to help Paducah's taxpayers understand the financial implications of their local government services and programs.

- The Budget is a management tool that each City Department uses to plan, administer, and improve its operations and customer services.

- The Budget is an instrument for implementing the goals that the Commission sets for the City.

- The Budget process reflects decisions for the allocation of resources to programs, projects, and activities.

Budget Development Process

Paducah strives to continue delivery of quality services and programs for its residents in a period where annual resource growth has declined. No increase in tax rates was recommended other than that the City utilize the allowable 4% increase in property tax revenue using a combination of projected valuation increase and a slight increase in tax levy.

Early in the process, the Finance Department developed projections for General Fund revenue, as well as projections for cost increases in several major expense categories including wages, retirement, insurance, and fuel. This information was shared with the Director Team over the course of several weekly Directors Meetings.

Directors underwent a two-stage process of internal budget submission and review. The first stage involved presentation of budget proposals to the Finance Director, wherein numbers were reviewed for accuracy and areas requiring adjustment were identified. Subsequent to that stage, a second meeting was held with the Finance Director and the City Manager. During this meeting, discussions and adjustments took place relative to changes in line-item and program funding that achieved the desired appropriation level.

The City Manager exercised discretion in allocation of funds beyond the 2% level, particularly in areas involving uncontrollable expense increases and small capital maintenance and replacement. An example of an uncontrollable expense increase is the expected retirement pay-out for up to six employees in the Police Department.

Narratives

Following best practices obtained from other cities, this Budget includes a major strengthening of the narrative sections. This is done in order to improve the readability of the budget, drawing attention to significant changes in programs, funding, and objectives. I am grateful to all Departments for putting in the time to meet this objective, and to Pam Spencer for coordinating the project.

Capital Improvement Plan (CIP)

Last year, the Finance Department initiated a process to project long-term capital improvements in an effort to have a better forward view of financing needs and obligations of the City. Included in this package is a summary of the current plan projection. Capital Improvements Planning is a management tool that has the following benefits:

1. Increases awareness of asset deterioration and the need to plan for asset replacement.
2. Improves the ability to establish priorities through a comprehensive picture of potential replacement and improvement projects.
3. Allows for future financial planning by creating greater awareness of future funding needs.
4. Aids in decision making for allocation of Investment Fund monies as well as debt capacity.

Overview of Paducah's Financial Structure

In compliance with governmental accounting standards, the City of Paducah operates its finances through 20 different funds. Revenues and expenditures are budgeted in each of these funds.

General Fund:

All City Departments that do not operate with an earmarked source of revenue are budgeted in the General Fund. For example Police and Engineering/Public Works Departments are operated through the General Fund among others.

Investment Fund:

Provides separate accountability for economic development, community re-development, and capital and infrastructure investment activities funded with 25% of the City occupational wage tax revenue (1/2% of the 2% local payroll tax).

Municipal Aid Program (MAP):

State law requires us to account for state shared gas tax money in a separate fund. We traditionally add a transfer from the Investment fund to the MAP fund and account for the City's annual paving program through it.

Grant Funds:

Special Revenue Funds are used to account for grants awarded to the City from agencies of the Federal Government and the State of Kentucky.

Solid Waste Fund:

The City operates its refuse collection service as an enterprise, and accounts for its operations using accounting rules which are modeled on business accounting instead of governmental fund accounting.

Internal Service Funds:

Internal Service Funds also follow business accounting rules. The budget includes the Fleet Maintenance, Fleet Lease Trust, Rental Properties, Radio Depreciation, Health Insurance, and General Insurance.

Bond Funds:

The City maintains separate funds to account for bond proceeds and for annual principal and interest payments. The Investment Fund is the primary source of funds for bond repayment, and the General Fund provides for some debt retirement as well.

Combined Budgets – All Funds

The FY2015 Budget totals $51.5 million. The following Table adds the budgets of all funds and then makes adjustments for the transfers between funds so as to not double count any expenditure.

	Total Expenditures & Fund Transfers	Inter Fund Transfers	Budget
General Fund	$33,185,160	$2,798,270	$30,386,890
Investment Fund	$5,312,390	$4,614,390	$698,000
Small Grants	$0	$0	$0
MAP	$1,639,200	$0	$1,639,200
CDBG	$1,250,000	$0	$1,250,000
HOME	$0	$0	$0
Court Awards	$25,750	$0	$25,750
Debt Service	$3,173,080	$0	$3,173,080
General CIP	$7,664,250	$0	$7,664,250
Bond Fund	$0	$0	$0
Solid Waste	$4,912,565	$240,000	$4,672,565
Civic Center	$81,725	$0	$81,725
Rental Property	$134,920	$50,000	$84,920
Radio Depr & Opr	$61,060	$0	$61,060
Fleet Maintenance	$545,905	$347,500	$198,405
Fleet Lease Trust	$1,824,200	$1,824,200	$0
Insurance	$1,020,495	$1,020,495	$0
Health Insurance Trust	$3,771,700	$3,771,700	$0
AEPF	$27,540	$0	$27,540
PFPF	$1,468,660	$0	$1,468,660
Totals	$66,098,600	$14,666,555	$51,432,045

General Fund

Revenue

A conservative estimate for FY2015 produced 3.6% more revenue than was budgeted for FY2014.

General Fund Revenue

Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
$31,520,907	$32,478,785	$30,947,945	$32,072,475

The four most important sources of General Fund revenue are:

Payroll Tax:

The payroll tax generates nearly 45% of our General Fund revenue. For FY2014, we budgeted $13.85 million in revenue from the payroll tax. Actual revenue for that year is projected to come in almost $200,000 above that amount. We have budgeted an increase of 2% for FY2015 over the revised FY2014 revenue projection.

Payroll tax is subject to economic fluctuations, and therefore it is monitored closely. While there is some growth returning in this revenue source, the City must be mindful that payroll tax is the largest source of General Fund revenue and any downward trend would have a very negative impact on funding for General Fund programs.

Insurance Premium Tax:

For FY2014, we budgeted $3.5 million in revenue from insurance premium tax. We now project to exceed that amount and have budgeted $4 million for FY2015 based on revised projections.

Business License Tax:

The business license tax is always the hardest of our significant revenue sources to estimate. Based on history FY2015 revenues will be $4.4 million, which is flat compared to our FY2014 estimate.

Property Tax:

Property tax revenues are slow to respond to changing economic conditions and therefore it is our most stable large revenue source. For FY2015, the projection for real property tax revenues is $3.9 million.

The table below shows the main sources of anticipated revenue in the General Fund for FY2015.

Payroll Tax	$14,325,000	44.6%
Payroll Tax Rebates: County	($271,000)	(.8%)
Property Tax	$5,993,000	18.7%
Insurance Premium Tax	$4,010,000	12.5%
Business Licenses	$4,425,000	13.8%
Other License & Charge For Services	$1,566,935	4.9%
Grants	$898,715	2.8%
Rent, Fines and Interest	$640,325	2.0%
Fund Transfers	$484,500	1.5%
Total Revenue Sources	**$32,072,475**	**100%**

Expenditures

Total expenditures in the FY2015 operating budget are $33.2 million. It is approximately $1.9 million or 6% more than the revised FY2014 budget. .

Over the last few years, an increasing proportion of the General Fund revenue has been required to fund day-to-day operating costs. The City is party to intergovernmental agreements with McCracken County for both animal control and emergency communications. The budget includes an appropriation of $197,450 for animal control services that include confinement in the County's animal control facility, which is up from an original appropriation of $170,000 the previous year.

Early in 2014, a consultant's report on the emergency communications operation was in hand and under review. Several substantive recommendations were contained in the report, including two that could have a significant impact on revenue. At the time of budget adoption, there existed a Task Force recommendation that the City and County contract with the Humane Society for animal control and confinement services.

General Fund Operating Expenditures

	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Operating	$26,918,096	$27,943,966	$28,867,887	$29,713,010
Contingency	$0	$0	$77,500	$100,000
City Grants	$611,360	$225,000	$215,000	$215,000
Transfers for Debt, Pension & Other	$1,983,461	$3,163,332	$1,819,725	$2,798,270
Capital outlay & CIP	$243,007	$218,556	$299,063	$358,880
Firefighter suit payout	$1,582,680	$0	$0	$0
TOTAL	**$31,338,604**	**$31,550,854**	**$31,279,175**	**$33,185,160**

The following two Tables show the General Fund budget broken out by Department and by Category of Expenditure as compared to last year's amounts. The largest category of expenditure on the second table is employee salaries and benefits, which consumes 68.4% of the FY2015 General Fund Budget.

Expenditures by Department

	Actual FY2012 %	Actual FY2013 %	Revised FY2014 %	Adopted FY2015 %
Police	28.2%	28.6%	29.5%	28.8%
Fire	28.2%	23.8%	25.0%	24.2%
Public Works & Engineering	14.2%	14.3%	15.4%	15.2%
Recreation	8.5%	8.5%	9.1%	9.4%
Administration, Finance, HR	8.1%	7.8%	8.5%	8.3%
Interfund Transfers	6.2%	9.9%	5.8%	8.4%
Planning, Information Tech & PRDA	4.4%	4.5%	5.0%	5.3%
Other	2.2%	2.6%	1.7%	.4%

Expenditures by Category

	Actual FY2012 %	Actual FY2013 %	Revised FY2014 %	Adopted FY2015 %
Personal Service	69.5%	68.4%	70.8%	68.4%
Contractual	7.5%	5.3%	6.1%	6.5%
Commodities	13.9%	13.9%	15.6%	15.0%
Capital	.8%	.7%	1.0%	1.1%
City Grants	2.0%	1.7%	.7%	.6%
Interfund Transfers	6.3%	10.0%	5.8%	8.4%

Each year the budget letter includes a list of pressures that cause growth in the expenditure budget. The table below includes the most significant uncontrollable expenditures the City expects to encounter in the coming fiscal year in the General Fund.

Sample "Uncontrollable" Expenditures

Increases over prior year:	
Annual Wage Adjustments	$293,000
Street lighting	$90,000
Significant obligations:	
Police and Fire Pension Unfunded Liability (Determined by Actuary)	$375,000
Police and Fire Pension Fund Debt Service Payment	$499,000
Total Uncontrollable Expenditures	**$1,257,000**

Fund Balance

The Commission has previously adopted a financial policy to maintain a minimum undesignated cash balance in the General Fund equal to 8% of that fund's budgeted expenditures. That will be increased to 10% with this budget year. Applying this rule, the fund balance required to meet the policy is nearly $3.3 million.

As mentioned above, an appropriation for reduction of reserve was made for $1.073,500. Over the past few years, fund balance has accumulated due to higher than anticipated revenues, as well as slippage within personal service and various other expenditures. It is important to note that spending down excess fund balance should be used on one-time projects and not to fund ongoing operations. The items funded with this appropriation include the following:

Appropriation to CIP Fund:	
Software Upgrade Set-Aside	$450,000
Floodwall Pump Station #2 Repairs	$250,000
Police Building Generator	$108,000
Appropriation to Investment Fund:	
Airport Operation Subsidy	$125,000
Bank Stabilization	$110,000
Locomotive Restoration	$50,000
Less: Inv. Fund Cash on Hand	($19,250)
Total	$1,073,750

Investment Fund

Background

When the City Commission created the Investment Fund in the FY2006 Budget Ordinance, it included the following financial management policy:

"The City will maintain a special fund called the Investment Fund. The Investment Fund will be funded with a ½ cent increase in the City's occupational license fee (employee payroll withholding tax).

The ordinance levying the tax increase included a sunset clause, which would have reverted the tax from 2% of payroll to 1.5% on October 1, 2008. In September of 2007 the Commission adopted an ordinance to delete the sunset clause. A detailed report of the use of investment fund revenues since the inception of the program can be found under the heading "Investment Fund Scorecard" in the Finance Department section of the City of Paducah webpage www.paducahky.gov.

Investment Fund Decisions

Investment Fund expenditures are restricted to four purposes:

- Property Tax Relief
- Economic Development
- Neighborhood Re-Development
- Capital and Infrastructure Investment

A planning tool for future allocation of the Investment Fund was developed in early 2011, using a Five Year Projection of revenue and anticipated expenditures.

Several key inclusions in the Investment Fund are noted below:

- $110,000 to complete Phase 1 of Noble Park Pond bank stabilization
- $112,000 for second year bond payment for Tele-Tech building
- $175,000 for 3rd year of bond payments for MSU Paducah Center Building
- $150,000 for capital maintenance/improvement to General Fund buildings
- $50,000 for restoration of Railroad Engine and Coal Car
- $93,000 for bond payment for Noble Park Swimming Pool Renovation Project
- $250,000 for the 3rd year of a three-year allocation for site development for the downtown hotel project
- $365,000 for the Riverfront Development Project
- $238,000 for Downtown Building Incentive Programs funding
- $200,000 for blighted property acquisition and demolition

It was noted in the Budget Preview presentation to Commission in April 2014 that debt service currently obligates 39.7% of the yearly revenue in the Investment Fund. It is accurate to say that annual revenue in this Fund is completely allocated. This will require a review of funding priorities in the future if new commitments are to be made from the Investment Fund.

The Rest of the City Budget
(The Other Funds)

Municipal Aid Program (MAP) Fund

Map Fund Revenue:

Paducah's allocation of State gas tax funds has historically averaged around $500,000 a year. We anticipate $680,000 in FY2015. For fiscal years 2010, 2011, and 2013, funds were transferred from bond proceeds (bond series 2010) into the MAP Fund in lieu of Investment Fund support. The following table displays revenue history back to FY2012.

	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Gas Tax	$619.911	$663,057	$550,000	$680,000
Interest Income & Misc.	$16,645	$13,662	$8,000	$8,000
Bond Fund Transfer	$0	$152,394	$0	$0
Investment Fund Transfer	$890,000	$707,606	$513,000	$800,000
TOTAL	**$1,526,556**	**$1,536,719**	**$1,071,000**	**$1,488,000**

Expenditures:

The City maintains 216 miles of streets. For capital planning (in the Investment Fund), we set a goal of spending nearly $1 million a year for street resurfacing which allows for repair or resurfacing a street as it becomes necessary in addition to replacing related sidewalks. The Engineering/Public Works Department starts looking seriously at resurfacing streets when they rank 5 or lower on a street evaluation scale of 1 to 10.

Solid Waste Fund

The Solid Waste enterprise operation is self-sustaining and fees for services cover all operational and capital costs of the operation.

Revenue:

For every ton of residential waste collected, the City collects approximately two tons of commercial waste.

Commercial	47.7% of revenue
Residential	47.7% of revenue
Other income	4.6% of revenue
Total	100.0%

Revenue History

Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
$4,469,535	$4,555,359	$4,400,700	$4,405,000

Expenditures:

The operating cost of the Solid Waste Department includes administration, residential collection, commercial dumpster collection, brush and leaf collection, and operation of our compost facility. Disposal costs are paid to Republic Services of Kentucky (formerly CWI), which operates the transfer station on Burnett Street and hauls our waste to a landfill in Tennessee.

Solid Waste Fund Expenditures

	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Operating Cost	$2,652,078	$2,718,214	$2,850,490	$2,849,665
Disposal Cost	$1,132,893	$1,138,716	$1,110,000	$1,138,000
Capital	$16,851	$18,642	$592,035	$599,300
Depreciation	$346,166	$331,919	$326,245	$325,600
TOTAL	$4,147,988	$4,207,491	$4,878,770	$4,912,565

The total in the Solid Waste Fund Expenditures table "double counts" by including both depreciation and capital expenditures for new trucks and other equipment. We use the money we put aside in retained earnings from depreciation to pay for new trucks as we replace our worn-out equipment. To compare revenues with expenditures, the capital expenditures of $599,300 in the FY2015 table above should be subtracted from total expenditures, giving a net total of $4,313,265. In FY2015 revenues are expected to exceed expenditures.

Fleet Funds

The City uses it Fleet Funds to charge itself for services it provides to its own departments. The Fleet Maintenance division provides services to the General Fund and Solid Waste Fleet Fund.

The Fleet Maintenance Fund tracks the operation of our maintenance garage. Each department has funds budgeted for the repair and maintenance of equipment and vehicles, as well as fuel. Total expenditures in the Fleet Maintenance Fund next year are expected to be $545,905.

The Fleet Lease Trust Fund is used to build up monies to replace trucks and cars owned by the General Fund. When a new vehicle is purchased, a lease amount is calculated by dividing the total cost of the vehicle by its expected useful life. Each year, the Department using the vehicle pays the lease amount into the Fleet Lease Trust Fund. When the vehicle is ready to be auctioned, the funds accumulated from the lease payments and interest earned provides the funds to replace the vehicle.

The only City vehicles that are not accounted for in the Fleet Trust Fund are garbage trucks, which are depreciated by business accounting rules in the Solid Waste Fund, and a few old items of heavy construction equipment in Public Works that were purchased before the start of the Fleet Trust Fund in FY1999 as well as vehicles owned by Fleet Maintenance.

Debt Service Fund

Convention Center/Four Rivers Center Bonds – Bond Series 2001:

In June of 2001, the City issued approximately $9.29 million in 25-year general obligation bonds to provide $6 million for construction of the 50,000 square foot addition to the Convention Center and $3 million for construction of the Four Rivers Performing Arts Center. This Bond

Series was refinanced in August of 2010. Retirement monies for the bonds comes from the 2% transient room tax collected by McCracken County.

2003 Capital Project Bond:

In May 2003, the City Commission approved a 20-year bond issue for $3.5 million through the Kentucky League of Cities bond pool to finance the following capital projects:

Four Rivers Center for Performing Arts utility relocation, streetscape improvements and parking lot construction	$1,500,000
Park Improvements: Blackburn, Kolb, Noble Parks and Perkins Creek Nature Preserve	$1,000,000
Police building HVAC & related construction	$650,000
City Hall HVAC, control system, ductwork and structural improvements	$350,000
TOTAL	$3,500,000

2004 Bonds to Construct the Former Infiniti Media Building:

In the spring of 2004, the Commission approved an economic development incentive to bring the Infiniti Media manufacturing plant to Paducah. The City and County built a 100,000 square foot manufacturing building in Industrial Park West to Infiniti Media's specifications. The City sold $5 million in 20-year taxable general obligation bonds to pay for the project. For the first three years, Infiniti remained in the facility rent-free. On September 1, 2007 the company started paying a monthly lease payment. This Bond Series was refinanced in July of 2011.

2005 Police and Fire Pension Bond:

In November 2005, the City issued $6.1 million in 20-year general obligation bonds to fund the Police and Firefighters Pension Fund (PFPF) unfunded pension liability. With the unfunded liability fully paid, the City's financial responsibility to the fund is fulfilled and the PFPF Board is now responsible for determining each year whether the fund has enough resources to afford pension payment increases for their pension plan recipients. This issue was refinanced shortly after adoption of this Budget at an interest savings of approximately $2m.

City's Share of $5 Million KACo Loan for Julian Carroll Convention Center Renovation:

In April 2009, the County borrowed $5 million from the KACO. The City and County agreed to split the obligation equally (50:50). Debt service will be fully funded by the Investment Fund. Proceeds were used for renovation/rehabilitation of the Julian Carroll Convention Center.

KLC Flood Protection System Loan:

In March 2009, the City issued a bond issue through KLC in the amount of $2.8 million at a variable rate of interest. Debt service to be fully funded by the Investment Fund for the following projects:

Floodwall rehabilitation	$1,765,000
Floodwall feasibility study & levee certification	$400,000
River bank stabilization project (shared w/Riverport)	$50,000
Jail land acquisition for McCracken County	$100,000
Engineering/Design for Floodwall Projects	$160,000
Other/Contingency Projects	$325,000
Total	$2,800,000

2010 Build America Bonds (BABS):

In March 2010, the City borrowed $6.6 million to fund various capital projects. The City's Investment Fund is used to fund the annual debt service payments through 2030. The following capital projects were funded:

Greenway Trail	2010	$ 183,760
Noble Park Parking Lot	2010	284,386
Streets Resurfacing Program	2010	857,278
City-wide Generators	2010	124,675
Traffic Signals	2010	68,059
Public Purpose Portion of Exec Inn Acquisition	2010	800,000
Pavilion Acquisition	2010	1,793,181
Sports Park	2010	920,748
Greenway Trail	2011	123,111
Streets Resurfacing Program	2011	942,722
HUD Riverfront Phase 1(a)	2012	311,481
Street Resurfacing Program	2013	152,574
Total		$6,561,975

The City refinanced this bond issue in May 2014 and locked in an interest rate of 2.62%. The original rate was 3.35%, which will save taxpayers approximately $380,000 in interest payments over the life of the loan.

2011 MSU Facility Bonds:

In November 2011, the City participated in a bond issue to support the construction of the MSU Facility in Paducah, part of a $10 million issue. The City's Investment Fund will be used to fund the annual debt service payments through 2031.

2012 Paducah Recreation Center (formerly Margaret Hank):

In April 2011, the City purchased property from the Margaret Hank Cumberland Presbyterian Church for $250,000 to be used as a recreation facility. The City's Investment Fund will be used to fund the annual debt service payments through FY2018.

2013 Pool Renovation/Economic Development Projects:

In September 2013, the City borrowed $3.6 million. Series A, the tax-exempt portion in the amount of $1.1 million, was used to renovate and improve the Noble Park Pool. Series B, the taxable portion in the amount of $2.5 million was used to fund two economic development projects: 1) $1.285 million to pay a portion of the cost of constructing a 30,000 sq. ft. building to be leased to TeleTech Services and 2) $1.190 million to pay a portion of the cost of construction and improvements to a facility to be leased to Macco. The City's Investment Fund will be used to fund the annual debt service payments through 2029.

Upcoming Bond Issue:

The City anticipates borrowing approximately $4 million in FY2015 for a portion of the downtown hotel development project. This debt issue has a revenue stream provided by the developer over a period of 10 years with State tourism sales tax credits.

Conclusion

Preparation of the annual City Budget is a large undertaking, and I thank each of the Directors and management staff for their contribution to the effort to formulate a Budget that is both effective in service delivery and responsible in the use of taxpayer resources. I present this Budget to the City Commission prideful in the fact that the budget development process was collaborative, and that it reflected these strong commitments on the part of our employees.

The "budget climate" was somewhat improved this year over what we have experienced in the wake of the recent economic downturn. Some revenue growth has occurred, and this allowed some restoration of funding to areas that had been underfunded in recent years. It is a credit to all staff and the City Commission that City Government weathered the past few extremely tight budget years without significant service delivery or program reductions.

I believe that you will find this budget document to have improved readability due to enhanced use of narrative and statistics. It is important that you be allowed to focus on items of major policy significance, and I believe that this document will aid you in that effort.

I want to especially thank Finance Director Jon Perkins and Controller Audra Herndon for their leadership, direction, and tireless effort in the budget development process. Such experience and capability in our Finance Department also brings credibility and confidence to the Budget on the part of all who participate in the process of development and adoption. Finally, I extend my thanks to Misty Jez who skillfully and quietly conducted the arduous process of refinement and assembly of the budget document.

Respectfully,

Jeff Pederson

Jeff Pederson
City Manager

ORDINANCE NO 2014-6-8155

AN ORDINANCE ADOPTING THE CITY OF PADUCAH, KENTUCKY, ANNUAL BUDGET FOR THE FISCAL YEAR JULY 1, 2014, THROUGH JUNE 30, 2015, BY ESTIMATING REVENUES AND RESOURCES AND APPROPRIATING FUNDS FOR THE OPERATION OF CITY GOVERNMENT

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

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

BE IT ORDAINED BY THE CITY OF PADUCAH, KENTUCKY

SECTION I. The following estimate of revenues and resources is adopted as the City of Paducah, Kentucky Revenue Budget for Fiscal Year 2014-2015

FY2015	GENERAL FUND (01)	MUNICIPAL AID PROGRAM FUND (03)	INVESTMENT FUND (04)	CDBG FUND (06)	HOME FUND (08)
SOURCES:					
CASH FROM FUND RESERVE	1,112,685	151,200	271,640		
REVENUES					
PROPERTY TAXES	5,993,000				
LISC, PERMITS, OTHER TAXES	23,266,750	680,000	4,775,000		
GRANTS, CONTRIBUTIONS	898,715			1,250,000	
FINES & FORFEITURES	115,725				
PROP RENTAL & SALES	424,600				
CHARGES FOR SERVICES	645,985				
INTEREST INCOME	100,000	8,000			
RECREATION, OTHER FEES	115,200				
MISCELLANEOUS	28,000				
TOTAL REVENUES	31,587,975	688,000	4,775,000	1,250,000	
FUND TRANSFERS IN	484,500	800,000	265,750		
TOTAL SOURCES	33,185,160	1,639,200	5,312,390	1,250,000	

FY2015	E911 FUND (12)	COURT AWARDS FUND (13)	GENERAL DEBT SERVICE FUND (30)	CIP FUND (40)
SOURCES:				
CASH FROM FUND RESERVE		5,250		370,000
REVENUES				
PROPERTY TAXES				
LISC, PERMITS, OTHER TAXES	640,000		581,720	
GRANTS, CONTRIBUTIONS	473,860			4,791,000
FINES & FORFEITURES		20,000		
PROP RENTAL & SALES				
CHARGES FOR SERVICES			197,040	
INTEREST INCOME	1,250	500		
RECREATION, OTHER FEES				
MISCELLANEOUS				
TOTAL REVENUES	1,115,110	20,500	778,760	4,791,000
FUND TRANSFERS IN	568,925		2,394,320	2,503,250
TOTAL SOURCES	1,684,035	25,750	3,173,080	7,664,250

FY2015	SOLID WASTE FUND (50)	CIVIC CENTER FUND (62)	RENTAL FUND (63)	RADIO FUND (64)
SOURCES:				
CASH FROM FUND RESERVE	507,565	10,025		
REVENUES:				
PROPERTY TAXES				
LISC, PERMITS, OTHER TAXES				
GRANTS, CONTRIBUTIONS	30,000			
FINES & FORFEITURES				
PROP RENTAL & SALES	7,500	36,000	134,920	123,940
CHARGES FOR SERVICES	4,350,000			
INTEREST INCOME	17,500			3,000
RECREATION, OTHER FEES				
MISCELLANEOUS				
TOTAL REVENUES	4,405,000	36,000	134,920	126,940
FUND TRANSFERS IN		35,700		
TOTAL SOURCES	4,912,565	81,725	134,920	126,940

FY2015	FLEET SERVICE FUND (70)	FLEET TRUST FUND (71)	INSUR FUND (72)	HEALTH INS TRUST FUND (73)	AEPF PFPF PENSION FUND (76),(77),(84)
SOURCES:					
CASH FROM FUND RESERVE	8,090	1,002,980	400		546,235
REVENUES:					
PROPERTY TAXES					
LISC, PERMITS, OTHER TAXES					
GRANTS, CONTRIBUTIONS					
FINES & FORFEITURES					
PROP RENTAL & SALES		808,720			350,000
CHARGES FOR SERVICES	347,500		965,095	3,771,700	9,615
INTEREST INCOME		12,500			225,500
RECREATION, OTHER FEES					
MISCELLANEOUS	250				
TOTAL REVENUES	347,750	821,220	965,095	3,771,700	585,115
FUND TRANSFERS IN	190,065		55,000		375,150
TOTAL SOURCES	545,905	1,824,200	1,020,495	3,771,700	1,506,500

SECTION 2. The following sums of money are hereby appropriated for Fiscal Year 2014-2015

FY2015	GENERAL FUND (01)	MUNICIPAL AID PROGRAM FUND (03)	INVESTMENT FUND (04)	CDBG FUND (06)	HOME FUND (08)
APPROPRIATIONS:					
GENERAL GOVERNMENT	1,451,810				
FINANCE	998,985				
PRDA	155,020				
INFORMATION SYSTEMS	697,880				
PLANNING	918,180			1,250,000	
POLICE	9,557,065				
FIRE	8,025,825				
ENG/PUBLIC WORKS	3,852,550	1,639,200			
PARKS SERVICES	3,120,155				
CABLE AUTHORITY	85,580				
HUMAN RIGHTS	41,970				
ENGINEERING	1,174,785				
HUMAN RESOURCES	309,085				
INVESTMENT FUND			728,000		
DEBT SERVICE - E911					
SOLID WASTE OPERATION					
FLEET MAINTENANCE					
PENSIONS					
CASH CARRY FORWRD RESRV					
FUND TRANSFERS OUT	2,798,270		4,584,390		
TOTAL APPROPRIATIONS	33,185,160	1,639,200	5,312,390	1,250,000	

FY2015	E911 FUND (12)	COURT AWARDS FUND (13)	GENERAL DEBT SERVICE FUND (30)	CIP FUND (40)
APPROPRIATIONS:				
GENERAL GOVERNMENT				675,000
FINANCE				
PRDA				250,000
INFORMATION SYSTEMS				
PLANNING				499,250
POLICE		25,750		108,000
FIRE				77,500
ENG/PUBLIC WORKS				5,944,500
PARKS SERVICES				110,000
CABLE AUTHORITY				
HUMAN RIGHTS				
ENGINEERING				
HUMAN RESOURCES				
INVESTMENT FUND				
DEBT SERVICE / E911	1,683,825		3,173,080	
SOLID WASTE OPERATION				
FLEET MAINTENANCE				
PENSIONS				
CASH CARRY FORWRD RESRV	210			
FUND TRANSFERS OUT				
TOTAL APPROPRIATIONS	1,684,035	25,750	3,173,080	7,664,250

FY2015	SOLID WASTE FUND (50)	CIVIC CENTER FUND (62)	RENTAL FUND (63)	RADIO FUND (64)
APPROPRIATIONS:				
GENERAL GOVERNMENT				
FINANCE				61,060
PRDA				
INFORMATION SYSTEMS				
PLANNING				
POLICE				
FIRE				
ENG/PUBLIC WORKS			83,920	
PARKS SERVICES		81,725		
CABLE AUTHORITY				
HUMAN RIGHTS				
ENGINEERING				
HUMAN RESOURCES				
INVESTMENT FUND				
DEBT SERVICE / E911				
SOLID WASTE OPERATION	4,672,565			
FLEET MAINTENANCE				
PENSIONS				
CASH CARRY FORWRD RESRV				65,880
FUND TRANSFERS OUT	240,000		50,000	
TOTAL APPROPRIATIONS	4,912,565	81,725	134,920	126,940

FY2015	FLEET SERVICE FUND (70)	FLEET TRUST FUND (71)	INSUR FUND (72)	HEALTH INS TRUST FUND (73)	AEPF/PFPF PENSION FUND (76),(77),(84)
APPROPRIATIONS:					
GENERAL GOVERNMENT					
FINANCE		1,824,200			10,300
PRDA					
INFORMATION SYSTEMS					
PLANNING					
POLICE					
FIRE					
ENG/PUBLIC WORKS					
PARKS SERVICES					
CABLE AUTHORITY					
HUMAN RIGHTS					
ENGINEERING					
HUMAN RESOURCES			1,020,495	3,771,700	
INVESTMENT FUND					
DEBT SERVICE / E911					
SOLID WASTE OPERATION					
FLEET MAINTENANCE	545,905				
PENSIONS					1,496,200
CASH CARRY FORWRD RESRV					
FUND TRANSFERS OUT					
TOTAL APPROPRIATIONS	545,905	1,824,200	1,020,495	3,771,700	1,506,500

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

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

A. The General Fund's minimum undesignated cash balance shall be 10% of the General Fund's budgeted expenditures. The Investment Funds minimum undesignated cash balance shall be 10% of the Investment Fund's budgeted expenditures. The Solid Waste Fund's minimum unreserved cash balance shall be 10% of the Solid Waste's budgeted operating expenses. The Debt Service Fund's designated fund balance shall be sufficient to fully fund all outstanding debt including principal and interest, but not less than $248,000

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

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

D. Funds designated as Administrative contingency shall be obligated at the discretion of the City Manager, however, the Commission shall be notified five calendar days prior to approval of expenditure. If any individual member of the Board of Commissioners requests Commission review of a proposed expenditure, the City Manager must bring expenditure before the Commission for approval by municipal order

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

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

G As new vehicles are purchased the City will fully fund the Fleet Trust Fund in order to replace rolling stock owned by the General Fund as it achieves obsolescence The Fleet Trust Fund shall be funded with monthly lease charges assigned to rolling stock as determined by the Finance Director or his designee Additionally, General Fund transfers shall be made to offset the cost of initial rolling stock acquisition costs All rolling stock is owned by the City s Fleet Trust Fund

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

I The City will continue to maintain the Appointive Employees Pension Fund (AEPF) in a fully funded status through sound financial management and or annual General Fund transfers as designated in the budget document In fiscal year 2006 the City issued a General Obligation Bond for the Police and Firefighters' Pension Fund (PFPF) bringing the fund up to an actuarily 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

J The City will provide to all eligible employees up to a $727 00 per month credit (for the months of July - December 2014) to be applied to the Comprehensive Health Insurance Benefit Plan (Cafeteria Plan) as directed by the employee In January 2015 this monthly credit may be adjusted by the City Commission as they see fit

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

SECTION 5 Finance Director is responsible for maintaining current table of Estimated Revenues in Section 1 and Appropriation of Funds in Section 2 and to provide a copy to the City Clerk

If during the course of the year the City Commission adopts Ordinances to anticipate new revenues or to make new appropriations, the Finance Director will update these Tables and provide a copy to the City Clerk

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

Sandra Wilson
Mayor Pro Tem

ATTEST

Tammara S. Sanderson
Tammara Sanderson, City Clerk

Introduced by the Board of Commissioners, June 10, 2014
Adopted by the Board of Commissioners, June 24, 2014
Recorded by Tammara Sanderson, City Clerk, July 1, 2014
Published by The Paducah Sun,

GENERAL FUND

The General Fund is 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.

RUN DATE: 06/06/14, 15:51:43 CITY OF PADUCAH, KENTUCKY
WORKSHEET: SUM_REV FISCAL YEAR 2015

	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
GENERAL FUND					
*	Taxes	5,910,258	6,148,969	5,802,500	5,993,000
*	Licenses & Permits	22,291,318	22,674,348	22,286,750	23,266,750
*	Grants	1,071,729	1,036,273	909,530	898,715
*	Fines	99,618	128,767	118,500	115,725
*	Property Rent & Sales	427,902	431,947	413,860	424,600
*	Charges for Service	663,216	652,547	627,185	645,985
*	Interest Income	119,687	138,487	105,000	100,000
*	Other Fees	185,316	246,506	140,900	143,200
*	Interfund Transfers	751,863	1,020,941	543,720	484,500
**	GENERAL FUND	31,520,907	32,478,785	30,947,945	32,072,475

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
GENERAL FUND					
001-0000-400.05-00	Real Current Year	3,546,444	3,718,660	3,720,000	3,930,000
001-0000-400.10-00	Personal Current Year	570,468	619,115	617,000	620,000
001-0000-400.15-00	Real Prior Year	71,240	90,962	95,000	85,000
001-0000-400.20-00	Personal Prior Year	84,943	57,567	50,000	50,000
001-0000-400.30-00	Franchise Current Year	134,336	150,224	131,000	132,000
001-0000-400.35-00	Franchise Prior Year	17,293	48,910	25,000	25,000
001-0000-400.40-00	Vehicle Tax County	614,786	626,772	633,500	652,000
001-0000-400.45-00	Local bank deposit tax	216,829	243,203	240,000	230,000
001-0000-400.50-00	PILT - Paducah Power	299,227	290,574	290,000	270,000
001-0000-400.55-00	PILT - Pad Housing Auth	23,464	29,139	22,000	30,000
001-0000-400.60-00	Pen & Int - Current Year	34,905	36,514	35,000	36,000
001-0000-400.65-00	Pen & Int - Prior Year	16,928	23,000	24,000	25,000
001-0000-400.80-00	Collection Cost - Agency	9,905-	24,580-	15,000-	15,000-
001-0000-400.85-00	Annexation Rebates	23,490-	61,178-	65,000-	77,000-

LEVEL	TEXT		TEXT AMT
1	OLIVET CHURCH (FALCONITE/HIPP)	ED0052	20,000-
	GROVE II (CDH GROUP)	ED0055	10,000-
	HIGDON (COUNTY PRK RD AREA)	ED0057	7,500-
	HT HACKNEY (WOODSTONE) (5 YR REBATE)	ED0058	31,000-
	WESTWOOD (MILLS)	ED0059	8,500-
			77,000-

001-0000-400.99-99	PJC tax collection	312,790	300,087		
*	Taxes	5,910,258	6,148,969	5,802,500	5,993,000
001-0000-410.01-00	Payroll Tax	13,633,068	13,813,181	13,850,000	14,325,000
001-0000-410.05-00	Insurance Tax	3,690,806	3,863,464	3,500,000	4,010,000
001-0000-410.10-00	Business License	4,359,835	4,391,352	4,400,000	4,425,000
001-0000-410.15-00	Alcoholic Bev License	109,290	135,815	121,000	121,000
001-0000-410.20-00	License Penalties	235,360	196,329	170,000	175,000
001-0000-410.85-00	County - PR Rev Sharing	217,842-	204,682-	227,000-	271,000-

LEVEL	TEXT			TEXT AMT
1	PAYROLL TAX REVENUE SHARING WITH COUNTY:			
	LYNX	50%	ED0020	60,000-
	AAA FABRICATORS,	50%	ED0071	16,000-
	COCA COLA,	50%	ED0072	32,000-
	MARQUETTE,	50%	ED0073	62,000-
	PEPSI,	50%	ED0074	8,000-
	ULRICH,	50%	ED0075	16,000-
	HT HACKNEY,	50%	ED0079	22,000-
	TELETECH	50%	ED00XX	45,000-
	MACCO	50%	ED00XX	10,000-
				271,000-

001-0000-411.01-00	Building Permits	125,119	134,449	125,000	135,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
001-0000-411.05-00	Electrical Permits	36,044	32,444	35,000	35,000
001-0000-411.08-00	Fireworks Permit	5,500	3,500	4,000	4,000
001-0000-411.10-00	Misc Bldg & Elec Fees	168		250	250
001-0000-411.15-00	KY Telecommunication Tax	277,601	275,130	278,000	275,000
001-0000-411.16-00	PEG Receipts	29,858	26,446	24,000	26,000

LEVEL	TEXT	TEXT AMT
1	COMCAST PASS THRU TO PJC ($0.25/HH/MONTH OF $0.29)	
	MRC027	26,000
		26,000

001-0000-411.20-00	Planning Fees	6,311	6,920	6,500	6,500
001-0000-411.22-00	Flood Haz Area Dev Permit	200			
*	Licenses & Permits	22,291,318	22,674,348	22,286,750	23,266,750
001-0000-420.63-00	Justice Cabinet	13,971	11,435	4,000	8,000
001-0000-420.66-00	Hiway Safety Grant	57,728	18,721	40,500	45,000
001-0000-421.05-00	Section Eight Program	241,670	254,645	256,755	263,715
001-0000-421.15-00	FEMA		29,718	8,275	
001-0000-421.20-00	State Incentive - Police	304,512	325,840	326,000	312,000
001-0000-421.25-00	State Incentive - Fire	264,989	260,857	265,000	265,000
001-0000-421.59-00	ATF Overtime Reimb	14,320	7,984	9,000	5,000
001-0000-421.64-00	Police Hiring Supplement	146,857	127,073		
001-0000-421.74-00	KLC	27,448			
001-0000-421.79-00	Ronald McDonald Grant	234			
*	Grants	1,071,729	1,036,273	909,530	898,715
001-0000-430.01-00	Parking Violations	14,593	17,385	16,000	5,000
001-0000-430.02-00	Inspection (FM) Fines	500	2,055		2,725
001-0000-430.03-00	False Alarms - Police	535	6,775	4,000	10,000
001-0000-430.04-00	False Alarms - Fire	9,295	385	500	500
001-0000-430.05-00	Warrant Service Fees -PPD	42,506	45,447	42,500	42,000
001-0000-430.06-00	Prisoner Extradition Reim	1,133	1,100	500	500
001-0000-430.07-00	Nuisance Violations	24,236	55,620	55,000	55,000
001-0000-430.08-00	DUI - Blood Draw Restitu	6,820			
*	Fines	99,618	128,767	118,500	115,725
001-0000-440.01-00	Rental Income	4,088	14,172	3,000	3,000
001-0000-440.03-00	Forest Hills Lease	360,000	364,230	368,460	372,000
001-0000-440.04-00	American Legion	600		1,200	1,200
001-0000-440.05-00	Shelter Rent	16,201	17,016	13,000	16,000
001-0000-440.10-00	Stuart Nelson Rent	2,998	4,689	2,500	3,500
001-0000-440.15-00	Swimming Pool Rent	3,141	3,142	2,500	3,200
001-0000-441.01-00	Burial Permits	525	869	700	700
001-0000-441.05-00	Sale of Assets	31,294	17,309	15,000	15,000
001-0000-441.15-00	Cemetery Lot Sales	9,055	10,170	7,500	10,000
001-0000-441.20-00	Sale of Bricks		350		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
*	Property Rent & Sales	427,902	431,947	413,860	424,600
001-0000-451.01-00	Tax Collection Fee-School	154,080	164,528	161,000	172,000
001-0000-451.05-00	Overhead (Admin) Charge	266,000	262,145	261,720	271,720
001-0000-451.10-00	Property Upkeep	25,077			
001-0000-451.12-00	ROW materials (billed)	6,043	4,732	2,900	3,700
001-0000-451.15-00	KY - City Police Fines	52,621	56,504	56,000	47,000
001-0000-451.18-00	Police transport	12,808	12,546	10,000	14,000
001-0000-451.19-00	State Drug Task Force	29,700			
001-0000-451.20-00	County (billed)	39,602	43,700	44,480	45,685

LEVEL	TEXT	TEXT AMT
1	GIS SERVICE CONTRACT - $2,307/MON FILE 85.3	27,685
	TECHNOLOGY SERVICES-JSA AGREEMENT ORD 2013-8-8055	18,000
		45,685

001-0000-451.22-00	E911 - GIS (billed)	25,344	26,100	26,880	27,685

LEVEL	TEXT	TEXT AMT
1	GIS SERVICE CONTRACT - $2,307/MON FILE 85.3	27,685
		27,685

001-0000-451.23-00	Inspection Fee - Sect 8	10,416	12,264	8,000	8,000

LEVEL	TEXT	TEXT AMT
1	INSPECTION FEE (INTERNAL CHARGE FROM FIRE PREVENTION. INSPECTOR 1/2 DAY PER WEEK	8,000
		8,000

001-0000-451.25-00	Custodial Fee	10,800	1,800	10,800	10,800
001-0000-451.31-00	Telephone User Fees		12,828	7,330	7,325

LEVEL	TEXT	TEXT AMT
1	E911 (19 PHONE LINES @ $16.50)	3,760
	JSA (18 PHONE LINES @ $16.50)	3,565
		7,325

001-0000-451.33-00	Network User Fees		1,728	3,075	3,070

LEVEL	TEXT	TEXT AMT
1	E911 (14 UNITS @ $8.00)	1,340
	JSA (18 UNITS @ $8.00)	1,730
		3,070

001-0000-451.35-00	Off Duty Police Fee	30,725	50,024	35,000	35,000
001-0000-451.37-00	Main Street Fees		3,648		
*	Charges for Service	663,216	652,547	627,185	645,985
001-0000-460.01-00	Interest on Investments	22,270	16,827	10,000	25,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
001-0000-460.05-00	Interest on Checking	97,417	121,660	95,000	75,000
*	Interest Income	119,687	138,487	105,000	100,000
001-0000-480.01-00	Recreation Classes	32,834	28,427	25,000	28,000
001-0000-480.02-00	Contractual Programs	4,039	6,460	5,000	6,000
001-0000-480.15-00	Swimming Pool Admissions	26,469	34,372	28,500	35,000
001-0000-480.20-00	Swimming Lessons	10,696	7,507	9,000	7,000
001-0000-480.30-00	Concessions	7,392	14,180	15,500	16,000
001-0000-480.40-00	Basketball				1,200
001-0000-480.50-00	Softball	20,506	21,698	22,000	22,000
001-0000-481.01-00	Miscellaneous - Other	70,986	126,849	25,000	25,000
001-0000-481.25-00	Restitution	604	2,128	500	500
001-0000-481.40-00	Private Donations	11,790	4,885	10,400	2,500
*	Other Fees	185,316	246,506	140,900	143,200
001-0000-499.90-04	Investment Fund		250,000	250,000	194,500

LEVEL	TEXT	TEXT AMT
1	DEMOLITION FUNDING (NEIGHBORHOOD DEVELOPMENT)	122,500
	DOWNTOWN OPERATION FUNDING	72,000
		194,500

001-0000-499.90-11	Telecommunications Fund		275,497		
001-0000-499.90-40	Capital Projects Fund	400,391	105,391		
001-0000-499.90-50	Solid Waste Fund	240,000	240,000	240,000	240,000

LEVEL	TEXT	TEXT AMT
1	3 FTE STREET SWEEPERS	163,500
	BULK BRUSH PROGRAM (MONDAYS) PARTIAL EXP INCURRED	76,500
		240,000

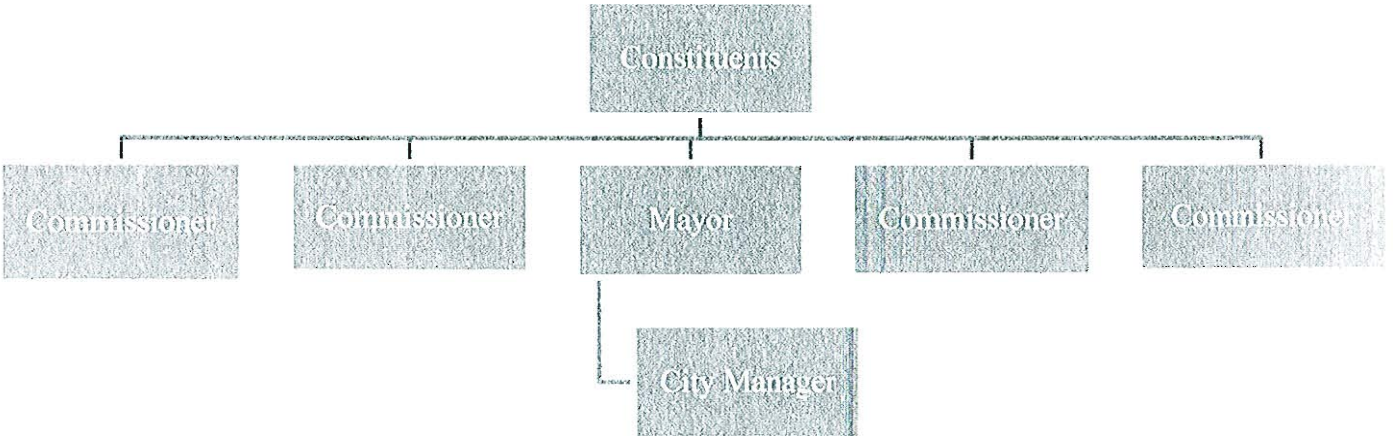
001-0000-499.90-63	Rental Property Fund	95,835	109,386	53,720	50,000
001-0000-499.90-74	Commerce Center Fund	11,600			
001-0000-499.90-80	PRA Fund		40,667		
001-0000-499.90-84	Trust Fund	4,037			
*	Interfund Transfers	751,863	1,020,941	543,720	484,500
**	GENERAL FUND	31,520,907	32,478,785	30,947,945	32,072,475

	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
GENERAL FUND					
*	General Government	1,292,051	1,227,762	1,387,250	1,451,810
*	Finance	952,929	944,580	979,430	998,985
*	PRDA	122,935	117,478	123,725	153,020
*	Information Technology	534,374	564,262	662,550	697,880
*	Inspection	829,306			
*	Planning	726,870	742,652	780,205	918,180
*	Police	8,842,632	9,035,614	9,226,755	9,557,065
*	Fire	8,018,134	7,494,766	7,810,765	8,025,825
*	Engineering/Public Works	3,375,819	3,445,685	3,687,930	3,852,550
*	Parks Services	2,677,782	2,664,167	2,848,100	3,120,155
*	Cable Authority	84,413	84,250	81,565	85,580
*	Human Rights	53,551	41,139	41,970	41,970
*	Human Resources		3		
*	Engineering/Public Works	1,065,239	1,072,356	1,133,270	1,174,785
*	Human Resources	292,452	295,950	296,665	309,085
*	Main Street	173,866	356,771	399,270	
*	Special Projects	358,757	325,823		
*	Interfund Transfers	1,937,494	3,137,596	1,819,725	2,798,270
**	GENERAL FUND	31,338,604	31,550,854	31,279,175	33,185,160

Fund: 001 General
Department: 01 General Government
Division: 02 Mayor & Commissioners

Division Overview and Functions:

Paducah operates under a Council-Manager form of government. Citizens elect four, non-partisan, Commissioners and a Mayor to serve on the Board with the Board appointing the City Manager. The board is known together as the Board of Commissioners. The policies of the Board of Commissioners are carried out by the City Manager. In this form of government, the Mayor may vote on all matters brought before the Board and may introduce legislation and policy review. The Mayor presides as the Chair of the City Commission meetings. The Mayor is the ceremonial head of City government and represents the City in the community and with associated government agencies.



Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 161,598	$ 161,468	$ 158,960	$ 160,330
Contractuals	$ 3,214	$ 2,185	$ 3,205	$ 2,535
Commodities	$ 32,504	$ 25,658	$ 19,800	$ 22,570
Capital Outlay	$ 0	$ 0	$ 0	$ 0
	$ 197,316	**$ 189,311**	**$ 181,965**	**$ 185,435**
Funded Staffing Level	**5**	**5**	**5**	**5**

Budget Narrative:

The FY2015 Budget for the Mayor & Commissioners division totals $185,435 an increase of 1.9%, or $3,470 as compared to FY2014.

- The Contractual Services accounts decreased -20.9% or $670 due to Christmas decorations being used from last year.
- Commodities account increased $2,770 or 14% due to fuel increases and a $1,000 increase in travel and training.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
GENERAL FUND					
General Government					
Mayor & Commissioners					
001-0102-511.10-01	Full Time/Regular	106,812	108,562	109,165	111,350
001-0102-511.14-01	FICA	4,853	5,432	5,975	5,780
001-0102-511.14-03	Medicare	1,432	1,428	1,400	1,355
001-0102-511.14-11	CERS - Non Hazardous	8,522	10,945	12,555	11,915
001-0102-511.14-17	Workers' Compensation	128	145	145	165
001-0102-511.14-19	Unemployment		1	65	
001-0102-511.14-21	Life Insurance	945	698	655	655
001-0102-511.14-23	Cafeteria/Flex Plan	38,198	34,017	25,180	22,060
001-0102-511.16-45	Gym Reimbursement	708	240		
001-0102-511.16-50	Ins Waiver Cash Option			3,820	7,050
*	Personal Services	161,598	161,468	158,960	160,330
001-0102-511.21-02	Liability	1,395	1,336	1,340	1,370
001-0102-511.21-05	Vehicle	649	650	665	665
001-0102-511.23-07	Other	1,170	199	1,200	500
*	Contractual Services	3,214	2,185	3,205	2,535
001-0102-511.31-03	Fuel	2,370	1,273	1,425	2,000
001-0102-511.33-01	Fleet Charges	262	524	830	1,500
001-0102-511.33-02	Vehicle Lease	2,813	2,813	2,820	2,820
001-0102-511.35-03	Office	1,752	2,798	1,860	1,500
001-0102-511.37-05	Telephone	5,225	2,489	1,680	650
001-0102-511.38-01	Training & Travel	12,649	13,862	9,000	10,000
001-0102-511.38-05	Dues,Mbrships,Books/Subs	1,306	962	800	700
001-0102-511.39-05	Postage	305	179	300	300
001-0102-511.39-07	Printing	783	535-	340	1,000

LEVEL	TEXT	TEXT AMT
1	CHRISTMAS CARDS	1,000
		1,000

001-0102-511.39-09	Promotions	5,039	1,293	745	2,100

LEVEL	TEXT	TEXT AMT
1	CHRISTMAS PARADE	500
	BOOK CLUB, ARTIST RECEPTION, AWARD OF MERIT	900
	WEST KY THANK YOU NIGHT	500
	ANTI-BULLYING	200
		2,100

*	Commodities	32,504	25,658	19,800	22,570
**	Mayor & Commissioners	197,316	189,311	181,965	185,435

Fund: 001 General
Department: 01 General Government
Division: 03 City Manager

Division Overview and Functions:

Paducah operates under a Council-Manager form of government. Citizens elect four, non-partisan, Commissioners and a Mayor to serve on the Board with the Board appointing the City Manager. The City Manager, a professional, serves as Chief Administrative Officer of the city and directs, oversees, and coordinates the day-to-day operations of the City departments. The City Manager assists the Board in formulating goals, objectives, policies, budgets, and programs. He also translates policy and visionary ideas into tangible results.

FY 2014 Highlights:

- Organized Action Plan Committees in response to National Citizen Survey
- Completed sale of Sheehan Bridge Road property
- Managed construction agreement for TeleTech in Paducah Commerce Park
- Implemented Performance Evaluation software and training in every department
- Completed negotiation process with IAFF and FOP with new contracts to begin July 1, 2014
- Engaged Paducah Riverfront Development Authority in reviewing Riverfront Development Project
- Researched possible recycling facility locations and recycling programs
- Directed search process resulting in promotion of Brandon Barnhill to Police Chief
- Purchase of key parcel on Concord Avenue for Olivet Church Road Project
- Researched joint police-fire headquarters facilities
- Main Street Department reorganized with creation of Downtown Development Specialist and Special Events Coordinator
- Execution of the Downtown Hotel Development Agreement
- Participated in International City County Management Association (ICMA) "Life Well Run" campaign
- Member of Paducah-McCracken County Animal Shelter Task Force

FY 2015 Initiatives, Overview, and Changes:

- Manage process for future solid waste transfer/disposal
- Conduct negotiations for cable television franchise renewal
- Coordinate process for City Hall renovations/construction

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 378,528	$ 365,602	$ 398,585	$ 402,115
Contractuals	$ 7,732	$ 7,432	$ 7,675	$ 7,935
Commodities	$ 16,737	$ 12,480	$ 14,480	$ 22,300
Capital Outlay	$ 88	$ 2,035	$ 2,000	$ 0
	$ 403,085	**$ 387,549**	**$ 422,740**	**$ 432,350**
Funded Staffing Level	4	4	4	4

Budget Narrative:

The FY2015 Budget for the City Manager's office totals $432,350, a 2.3% increase $9,610 as compared to FY2014.

- The Personal Services increased $3,530 or .9% due to COLA wage increase of 1.75%. Also, within the Personal Services division the account for Gym Reimbursement increased by $720 due to usage by one employee and spouse.
- The Contractual Service account increased 3.4% or $260 due to copy machine use.
- The Commodities division increased $7,820 or 54%, due to the addition of a management/leadership training class, strategic planning session, website maintenance, social media archiving, an increase in professional development and ICMA dues.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	City Manager				
001-0103-511.10-01	Full Time/Regular	258,921	251,726	271,425	281,920
001-0103-511.10-02	Part Time/Regular			4,140	
001-0103-511.10-05	Longevity	1,139	1,155	1,020	1,200
001-0103-511.12-01	Full Time/Regular OT	58		1,000	
001-0103-511.14-01	FICA	13,885	13,177	14,880	14,070
001-0103-511.14-03	Medicare	4,306	3,952	4,350	4,330
001-0103-511.14-11	CERS - Non Hazardous	23,668	22,351	24,660	23,100
001-0103-511.14-15	Deferred compensation	19,840	22,773	23,000	23,000
001-0103-511.14-17	Workers' Compensation	347	375	375	430
001-0103-511.14-19	Unemployment	821	72	415	880
001-0103-511.14-21	Life Insurance	1,292	944	915	915
001-0103-511.14-23	Cafeteria/Flex Plan	42,251	43,354	46,165	45,310
001-0103-511.16-35	Automobile allowance	12,000	5,723	6,000	6,000
001-0103-511.16-45	Gym Reimbursement			240	960
*	Personal Services	378,528	365,602	398,585	402,115
001-0103-511.21-02	Liability	2,946	2,804	2,875	2,935
001-0103-511.22-03	Copiers	1,329	1,348	1,300	1,500
001-0103-511.22-06	Communication Equipment	108			
001-0103-511.23-07	Other	3,349	3,280	3,500	3,500

LEVEL	TEXT	TEXT AMT
1	CHRISTMAS DINNER	3,500
		3,500

*	Contractual Services	7,732	7,432	7,675	7,935
001-0103-511.35-03	Office	1,524	1,165	1,500	1,300
001-0103-511.37-05	Telephone	2,952	1,013	1,030	1,000

LEVEL	TEXT	TEXT AMT
1	TNCI - LONG DISTANCE - OTHER	40
	CELL PHONE STIPEND (PEDERSON/SPENCER)	960
		1,000

001-0103-511.38-01	Training & Travel	5,299	7,174	7,000	7,500
001-0103-511.38-05	Dues,Mbrships,Books/Subs	2,221	2,982	3,250	4,000
001-0103-511.38-08	In-House Academy				500
001-0103-511.38-10	Strategic Planning				2,500
001-0103-511.39-05	Postage	55	146	200	200
001-0103-511.39-11	Marketing	4,686		1,500	5,300

LEVEL	TEXT	TEXT AMT
1	WEBSITE MAINTENANCE/ENHANCEMENT	2,000
	SOCIAL MEDIA ARCHIVING	1,800
	GENERAL MARKETING	1,500
		5,300

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
*	Commodities	16,737	12,480	14,480	22,300
001-0103-511.42-01	Furniture & Fixtures	88			
001-0103-511.42-09	Computer Hardware		2,035	2,000	
*	Capital Outlay	88	2,035	2,000	
**	City Manager	403,085	387,549	422,740	432,350

Fund: 001General
Department: 01 General Government
Division: 04 City Clerk

Division Overview and Functions:

The City Clerk is the custodian of official City records pursuant to KRS 61.870 to KRS 61.882. The Clerk is responsible for preparation, maintenance, and safekeeping of official City records; preparation of ordinances, municipal orders, and motions for action by the Board of Commissioners; and preparation of motions for public printing. The Clerk prepares the City Commission agenda, attends all Commission meetings, and records the minutes for those meetings. The Clerk responds to citizen complaints, inquiries, and requests. The Clerk provides quality customer service in a timely manner to the Board of Commissioners, city staff, other governmental agencies and city staff. In addition, the Clerk serves as the Deputy Alcoholic Beverage Control Administrator.

FY 2014 Highlights:

- Remove funding of Assistant City Clerk position from budget
- Updated Alcoholic Beverage Control Ordinance pursuant to changes within KRS

FY 2015 Initiatives, Overview, and Changes:

- Establish process to enforce adherence to Mandatory Server Training Ordinance
- Continue to improve efficiency within Clerk's office, specifically, digital recording of records

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 140,783	$ 89,174	$ 91,025	$ 96,340
Contractuals	$ 11,263	$ 6,798	$ 8,870	$ 9,190
Commodities	$ 18,325	$ 17,633	$ 19,375	$ 18,930
Capital Outlay	$ 0	$ 1,000	$ 1,900	$ 5,100
	$ 170,371	**$ 114,605**	**$ 121,170**	**$ 129,560**
Funded Staffing Level	**2**	**2**	**1**	**1**

Budget Narrative:

The FY2015 Budget for the City Clerk's office totals $129.560 an increase of 6.9%, or $8,390 compared to FY2014.

- The Personal Services category increased $5,315, due to COLA wage increase of 1.75% along with cost increases associated with health insurance. The Department has one position (Assistant City Clerk) that was not funded in FY2014 and is not funded in FY2015.
- The Computer Hardware account increased $3,200 due to replacement of a laptop and desktop computer.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	City Clerk				
001-0104-511.10-01	Full Time/Regular	89,632	61,451	62,960	66,330
001-0104-511.10-05	Longevity	2,105	1,200	1,200	1,200
001-0104-511.12-01	Full Time/Regular OT	30			
001-0104-511.14-01	FICA	5,557	3,341	3,285	3,570
001-0104-511.14-03	Medicare	1,300	782	770	835
001-0104-511.14-11	CERS - Non Hazardous	17,316	12,323	12,210	12,020
001-0104-511.14-17	Workers' Compensation	124	135	85	105
001-0104-511.14-19	Unemployment	284	17	95	210
001-0104-511.14-21	Life Insurance	341	140	135	135
001-0104-511.14-23	Cafeteria/Flex Plan	18,117	9,785	9,325	10,975
001-0104-511.16-35	Automobile allowance	5,977			
001-0104-511.16-45	Gym Reimbursement			960	960
*	Personal Services	140,783	89,174	91,025	96,340
001-0104-511.21-02	Liability	1,204	1,189	820	840
001-0104-511.22-02	Computer Software	1,921		1,850	1,850

LEVEL	TEXT	TEXT AMT
1	MCCI - DOCUMENT INMAGING S/W M/A	1,850
		1,850

001-0104-511.23-07	Other	2,218	242	1,200	1,500
001-0104-511.23-08	Recodification	5,920	5,367	5,000	5,000
*	Contractual Services	11,263	6,798	8,870	9,190
001-0104-511.35-03	Office	1,962	1,101	1,800	1,500
001-0104-511.37-05	Telephone	1,798	512	530	530

LEVEL	TEXT	TEXT AMT
1	OTHER	50
	CELL PHONE STIPEND (SANDERSON)	480
		530

001-0104-511.38-01	Training & Travel	28	424	600	600
001-0104-511.38-05	Dues,Mbrships,Books/Subs	285	245	1,145	1,000
001-0104-511.39-01	Advertisement	13,958	15,219	15,000	15,000
001-0104-511.39-05	Postage	294	132	300	300
*	Commodities	18,325	17,633	19,375	18,930
001-0104-511.42-09	Computer Hardware				3,200

LEVEL	TEXT	TEXT AMT
1	ONE LAPTOP, ONE DESKTOP	3,200
		3,200

001-0104-511.42-11	Computer Software		1,000	1,900	1,900

LEVEL	TEXT	TEXT AMT

	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
1		LASERFICHE		1,900		
				1,900		
*		Capital Outlay		1,000	1,900	5,100
**		City Clerk	170,371	114,605	121,170	129,560

Fund: 001 General
Department: 01 General Government
Division: 05 Corporate Counsel

Division Overview and Functions:

The broad function of this program is to provide legal services to the City Commission, City Manager, and staff through a law firm retained to function as City Attorney, as well as to the Planning Board through a part-time assistant City Attorney. Corporate Counsel renders legal opinions, prepares ordinances, resolutions, municipal orders, and contracts. They also handle litigation involving the City.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 27,030	$ 27,197	$ 26,815	$ 26,565
Contractuals	$ 162,864	$ 75,349	$ 141,205	$ 131,200
Commodities	$ 4,810	$ 4,208	$ 3,605	$ 4,500
Capital Outlay	$ 0	$ 0	$ 0	$ 0
	$ 194,704	**$ 106,754**	**$ 171,625**	**$ 162,265**
Funded Staffing Level	1	1	1	1

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Corporate Counsel				
001-0105-511.10-01	Full Time/Regular	11,207	11,164	11,165	11,165
001-0105-511.10-05	Longevity	1,205	1,200	1,200	1,200
001-0105-511.14-01	FICA	702	692	660	650
001-0105-511.14-03	Medicare	164	162	155	155
001-0105-511.14-11	CERS - Non Hazardous	2,357	2,413	2,340	2,185
001-0105-511.14-17	Workers' Compensation	14	20	20	20
001-0105-511.14-19	Unemployment	35	3	20	40
001-0105-511.14-21	Life Insurance	726	558	525	525
001-0105-511.14-23	Cafeteria/Flex Plan	10,620	10,985	10,730	10,625
*	Personal Services	27,030	27,197	26,815	26,565
001-0105-511.21-02	Liability	1,051	1,179	1,205	1,200
001-0105-511.23-05	Legal	161,813	74,170	140,000	130,000
*	Contractual Services	162,864	75,349	141,205	131,200
001-0105-511.38-05	Dues,Mbrships,Books/Subs	4,810	4,208	3,605	4,500
*	Commodities	4,810	4,208	3,605	4,500
**	Corporate Counsel	194,704	106,754	171,625	162,265

Fund: 001General
Department: 01 General Government
Division: 06 Non-Departmental

Division Overview and Functions:

This program provides funding for projects and programs, which are not directly related to any one particular department. It also serves as a disbursing cost center for grants to various agencies and organizations that provide municipal services, which the City does not currently perform.

Its objective is to disburse grants to agencies based on a determination of need of the City and correlation of service to legality of City undertaking said funding. It also provides internal accounting controls and monitoring of non-departmental programs and City grants.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Contractuals	$ 0	$ 180,741	$ 170,000	$ 197,450
Contributions	$ 298,570	$ 225,000	$ 215,000	$ 215,000
	$ 298,570	**$ 405,741**	**$ 385,000**	**$ 412,450**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Non - Departmental				
001-0106-511.23-16	Animal Control (County)		180,741	170,000	197,450
*	Contractual Services		180,741	170,000	197,450
001-0106-511.80-08	PATS	225,000	225,000	215,000	215,000
001-0106-511.80-26	Boys & Girls Club	2,500			
001-0106-511.80-53	Chamber - Legis Lobbyist	14,000			
001-0106-511.80-69	Convention Ctr Corp	57,070			
*	Contributions	298,570	225,000	215,000	215,000
**	Non - Departmental	298,570	405,741	385,000	412,450

Fund: 001General
Department: 01 General Government
Division: 07 Memberships & Contingency

Division Overview and Functions:

This program provides funding for general contingencies in the general fund. It provides financial support for special or unforeseen expenditures.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Contractuals	$ 5,232	$ 5,242	$ 82,900	$ 108,000
Commodities	$ 19,034	$ 17,034	$ 18,350	$ 18,250
	$ 24,266	**$ 22,276**	**$ 101,250**	**$ 126,250**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Memberships & Contingency				
001-0107-511.22-05	Office Equipment	4,599	5,159	5,100	6,000
001-0107-511.23-07	Other	500			
001-0107-511.24-13	Property taxes	133	83	300	2,000
001-0107-511.24-50	Reserved			27,500	50,000
001-0107-511.24-52	Commission Reserve			50,000	50,000
*	Contractual Services	5,232	5,242	82,900	108,000
001-0107-511.38-05	Dues,Mbrships,Books/Subs	19,034	17,034	18,350	18,250

LEVEL	TEXT	TEXT AMT
1	KLC	6,600
	PADD	7,300
	NLC	1,900
	CHAMBER OF COMMERCE	1,450
	CHAMBER OF COMMERCE ANNUAL DINNER	1,000
		18,250

*	Commodities	19,034	17,034	18,350	18,250
**	Memberships & Contingency	24,266	22,276	101,250	126,250

Fund: 001General
Department: 01 General Government
Division: 09 Civic Beautification

Division Overview and Functions:

The Civic Beautification Board is organized to study, investigate, and recommend plans for improving the environment, health, sanitation, safety, and cleanliness of the City of Paducah. The Civic Beautification Board promotes public interest in the appearance of the City by encouraging the placing, planting and/or preservation of trees, flowers, plants and shrubbery, and other objects of ornamentation in the City.

Budget Summary:

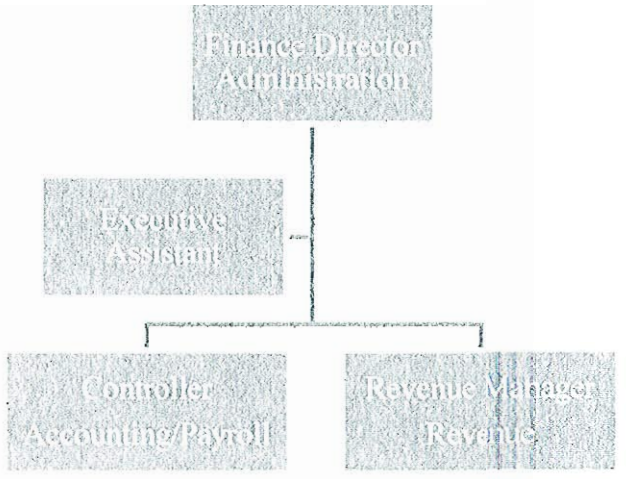
Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Contractuals	$ 0	$ 0	$ 0	$ 0
Commodities	$ 3,739	$ 1,526	$ 3,500	$ 3,500
	$ 3,739	**$ 1,526**	**$ 3,500**	**$ 3,500**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Civic Beautification				
001-0109-511.35-03	Office			100	100
001-0109-511.39-09	Promotions	3,739	1,526	3,400	3,400
*	Commodities	3,739	1,526	3,500	3,500
**	Civic Beautification	3,739	1,526	3,500	3,500
***	General Government	1,292,051	1,227,762	1,387,250	1,451,810

Fund: 001 General Fund
Department: 02 Finance
Division: 01 Administration

Division Overview and Functions:

The overall operation of the Finance Department is managed by the Finance Director to bring about the most effective use of the City's resources for all taxpayer services. Administration oversees the general operation, which includes, but is not limited to Budget Preparation, Accounting/Payroll, Debt Management, Procurement/Budgeting Monitoring, Revenue Collection operations, Business License/Payroll Taxes, Cash/Investments Management, and technical assistance to other City departments, governmental agencies, and outside agencies. This Division includes the Finance Director and an Executive Assistant.



FY 2014 Highlights:

- Put together Bond Series 2013A to finance the Noble Park Pool Renovation
- Put together Bond Series 2013B to finance economic development projects in Information Age Park (new building) and Industrial Park West (rehabilitation of speculative building)
- Put together Bond Series 2014 refinancing the 2010 BABs to cut interest cost and remove federal government regulations
- Worked closely with Fire Prevention division to bring about numerous foreclosures
- Worked with City's management team to complete FOP and IAFF contracts for upcoming years
- Updated the General Fund's 5-year revenue/expenditure trend projections
- Updated the City's 5-year Capital Improvement Plan

FY 2015 Initiatives, Overview, and Changes:

- Continue to monitor opportunities to refinance debt issues when possible
- Fine-tune the General Fund's 5-year projection tool for revenues and expenditures

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 252,541	$ 229,110	$ 243,625	$ 245,310
Contractuals	$ 1,951	$ 1,794	$ 1,960	$ 1,915
Commodities	$ 8,682	$ 9,057	$ 7,895	$ 8,430
Capital Outlay	$ 2,101	$ 0	$ 0	$ 1,500
	$ 265,275	**$ 239,961**	**$ 253,480**	**$ 257,155**
Funded Staffing Level	**2**	**2**	**2**	**2**

Budget Narrative:

The FY2015 budget is $257,155, a 1.5% increase or $3,675, as compared to FY2014.

- Employees will receive a wage adjustment of 1.75%, which when netted with other changes within the personal services category, amounts to a $1,685 increase, less than 1%. There are no proposed staffing changes.
- Commodities will increase by $535 driven mainly by an increase in training costs.
- Capital outlays are expected to increase by $1,500 to cover the cost of replacing a laptop computer.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Finance					
Administration					
001-0201-512.10-01	Full Time/Regular	160,576	145,967	155,150	157,865
001-0201-512.10-05	Longevity	2,123	1,200	1,260	1,320
001-0201-512.14-01	FICA	9,714	8,539	8,555	8,575
001-0201-512.14-03	Medicare	2,537	2,251	2,360	2,385
001-0201-512.14-11	CERS - Non Hazardous	28,376	28,829	29,640	28,215
001-0201-512.14-15	Deferred compensation	22,358	22,773	23,000	23,000
001-0201-512.14-17	Workers' Compensation	195	210	205	240
001-0201-512.14-19	Unemployment	489	42	230	485
001-0201-512.14-21	Life Insurance	341	254	265	265
001-0201-512.14-23	Cafeteria/Flex Plan	19,267	18,445	22,000	22,000
001-0201-512.16-35	Automobile allowance	5,977			
001-0201-512.16-45	Gym Reimbursement	588	600	960	960
*	Personal Services	252,541	229,110	243,625	245,310
001-0201-512.21-01	Bonds	229	102	230	150
001-0201-512.21-02	Liability	1,722	1,692	1,730	1,765
*	Contractual Services	1,951	1,794	1,960	1,915
001-0201-512.35-03	Office	1,605	2,306	1,500	1,500
001-0201-512.37-05	Telephone	1,225	599	630	630

LEVEL	TEXT	TEXT AMT
1	CELL PHONE STIPEND (PERKINS)	480
	OTHER (TNCI & ATT)	150
		630

001-0201-512.38-01	Training & Travel	4,729	4,872	4,600	5,000

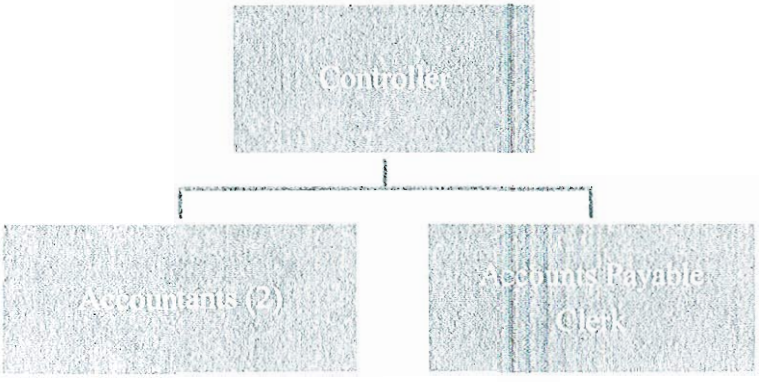
LEVEL	TEXT	TEXT AMT
1	CPE REQUIREMENTS (PERKINS - 40 HOURS):	
	GFOA NATIONAL CONFERENCE (HOTEL, TRVL, REGIS)	3,000
	EMPLOYEE BIRTHDAYS, PIP, BUDGET CONFERENCES	2,000
		5,000

001-0201-512.38-05	Dues,Mbrships,Books/Subs	1,123	1,267	1,150	1,250
001-0201-512.39-05	Postage		13	15	50
*	Commodities	8,682	9,057	7,895	8,430
001-0201-512.42-09	Computer Hardware	2,101			1,500
*	Capital Outlay	2,101			1,500
**	Administration	265,275	239,961	253,480	257,155

Fund: 001 General Fund
Department: 02 Finance
Division: 02 Accounting

Division Overview and Functions:

The Accounting and Budget Division of the Finance Department is responsible for preparing and assisting in the preparation of financial reports, including monthly financial statements, Investment Fund scorecards, the annual budget, and the Comprehensive Annual Financial Report (CAFR). The City's CAFR includes a management discussion and analysis, statistics, and meets the highest standards in governmental financial reporting. This division also processes bi-weekly payroll for approximately 300 full-time employees and prepares all manner of payroll-related reports. They also receive and process all purchase requisitions entered by departments, issuing over 6,000 vendor payments a year.



FY 2014 Highlights:

- Received the 22nd GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY2012 CAFR
- Continued to cross-train staff for efficiency and continuation of service

FY 2015 Initiatives, Overview, and Changes:

- Produce CAFR worthy of receiving the GFOA Certificate of Achievement

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 240,040	$ 243,816	$ 251,565	$ 254,370
Contractuals	$ 57,940	$ 62,237	$ 62,380	$ 63,065
Commodities	$ 16,749	$ 15,630	$ 16,650	$ 18,525
Capital Outlay	$ 1,724	$ 0	$ 1,160	$ 1,200
	$ 316,453	**$ 321,683**	**$ 331,755**	**$ 337,160**
Funded Staffing Level	**4**	**4**	**4**	**4**

Budget Narrative:

The FY2015 budget for Accounting and Budget is $337,160, a 1.6% increase or $5,405, as compared to FY2014.

- Employees will receive a wage adjustment of 1.75%, which when netted with other changes within the Personal Services category, leads to a $2,805 increase or 1.1%. There are no proposed staffing changes.
- A software maintenance contract increase led to an increase in Contractual Services ($685).
- Commodities increased by $1,875 in order for an additional staff member to attend the software user group training and conference in FY2015.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Accounting & Budget				
001-0202-512.10-01	Full Time/Regular	171,737	177,583	181,990	185,210
001-0202-512.10-05	Longevity	1,491	1,721	1,980	2,220
001-0202-512.12-01	Full Time/Regular OT	51			
001-0202-512.14-01	FICA	10,105	10,521	10,815	10,605
001-0202-512.14-03	Medicare	2,363	2,461	2,530	2,480
001-0202-512.14-11	CERS - Non Hazardous	32,902	34,944	34,755	33,120
001-0202-512.14-17	Workers' Compensation	200	230	240	280
001-0202-512.14-19	Unemployment	494	50	265	570
001-0202-512.14-21	Life Insurance	744	558	525	525
001-0202-512.14-23	Cafeteria/Flex Plan	19,245	15,448	11,905	9,000
001-0202-512.16-45	Gym Reimbursement	708	300	960	960
001-0202-512.16-50	Ins Waiver Cash Option			5,600	9,400
*	Personal Services	240,040	243,816	251,565	254,370
001-0202-512.20-02	Audit	29,930	34,275	33,600	33,600

LEVEL	TEXT	TEXT AMT
1	GENERAL FUND PORTION OF THE FY2014 FINANCIAL AUDIT	33,600
		33,600

001-0202-512.21-02	Liability	2,220	2,247	2,295	2,300
001-0202-512.22-02	Computer Software	23,040	23,040	23,485	24,165

LEVEL	TEXT	TEXT AMT
1	HTE -	
	GMBA W/ EXTENDED REPORTING	9,045
	PURCHASING/INVENTORY	5,410
	PAYROLL/PERSONNEL	7,670
	Q REP CATALOG (PI,PR,GM)	1,020
	ACOM (LASER PRINT CHECKS)	1,020
		24,165

001-0202-512.23-01	Banking & Investment	2,249	2,675	3,000	3,000
001-0202-512.23-07	Other	501			
*	Contractual Services	57,940	62,237	62,380	63,065
001-0202-512.35-03	Office	6,168	6,119	5,000	5,000
001-0202-512.37-05	Telephone	1,285	19	50	25

LEVEL	TEXT	TEXT AMT
1	TNCI	25
		25

001-0202-512.38-01	Training & Travel	3,842	4,197	5,300	6,700

LEVEL	TEXT	TEXT AMT
1	HERNDON + 1 STAFF - SUGA CONFERENCE	4,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	CPE - HERNDON (40 HRS)		1,200		
	CPE - RUSHING (40 HRS)		1,200		
	PAYROLL UPDATES		300		
			6,700		
001-0202-512.38-05	Dues,Mbrships,Books/Subs	1,263	1,280	1,600	1,600

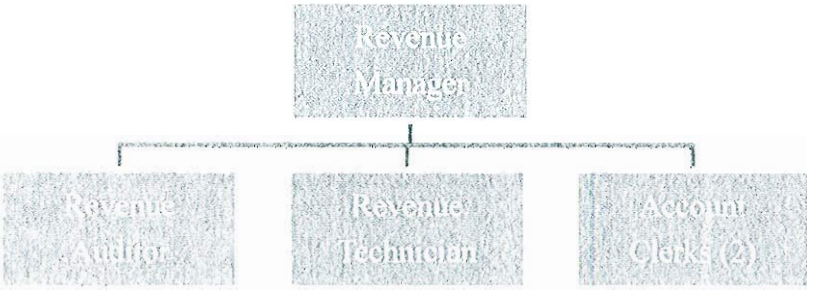
LEVEL	TEXT	TEXT AMT
1	KYCPA, LICENSE RENEWAL/MEMBERSHIPS HERNDON/RUSHING	750
	GFOA CERTIFICATE OF ACHIEVEMENT	500
	KYGFOA MEMBERSHIP	50
	TECHNICAL GUIDES, BOOKS, SUBSCRIPTIONS & SUGA	300
		1,600

001-0202-512.39-05	Postage	3,631	3,722	3,500	4,000
001-0202-512.39-07	Printing	560	293	1,200	1,200
*	Commodities	16,749	15,630	16,650	18,525
001-0202-512.42-09	Computer Hardware	1,724		1,160	1,200
*	Capital Outlay	1,724		1,160	1,200
**	Accounting & Budget	316,453	321,683	331,755	337,160

Fund:	001 General Fund
Department:	02 Finance
Division:	05 Revenue

Division Overview and Functions:

The Revenue Division of the Finance Department is responsible for the billing, collection, and record maintenance of approximately 13,000 property tax bills (real and personal) each year. In addition, the Division issues approximately 3,500 business licenses, collects quarterly payroll taxes from more than 3,000 entities, and receives municipal insurance premium taxes. The Revenue Division works closely with the Fire Prevention Division and the Police Department for business licensing compliance. This Division also is responsible for collecting and/or processing all miscellaneous revenue received by the City from all sources. It also coordinates collection efforts with a collection agency and/or legal staff to collect delinquent accounts.



FY 2014 Highlights:

- Coordinated foreclosure actions for numerous delinquent property tax accounts
- Continued to cross-train staff for efficiency and continuation of service
- Utilized social media in an effort to detect business licensing non-compliance

FY 2015 Initiatives, Overview, and Changes:

- Continue efforts to collect delinquent property taxes, business license and payroll taxes
- Continue developing methods, processes, procedures, and partnerships in an effort to attain 100% business license and payroll tax compliance

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 246,377	$ 272,339	$ 285,475	$ 288,720
Contractuals	$ 87,334	$ 80,816	$ 72,755	$ 76,985
Commodities	$ 37,490	$ 29,781	$ 35,965	$ 37,765
Capital Outlay	$ 0	$ 0	$ 0	$ 1,200
	$ 371,201	**$ 382,936**	**$ 394,195**	**$ 404,670**
Funded Staffing Level	**5**	**5**	**5**	**5**

Budget Narrative:

The FY2015 budget is $404,670, a 2.7% increase or $10,475, as compared to FY2014.

- Employees will receive a wage adjustment of 1.75%, which when netted with other changes within the personal services category, amounts to a $3,245 increase or 1.1%. There are no proposed staffing changes.
- Contractuals will increase by $4,230 due in large part to the cost of contractual temporary staffing.
- Commodities will increase by $1,800 driven mainly by training cost increases.
- Capital outlays are expected to increase by $1,200 to cover the cost of replacing a laptop computer.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Revenue				
001-0205-512.10-01	Full Time/Regular	169,776	188,797	194,630	195,195
001-0205-512.10-05	Longevity	1,849	2,095	2,460	2,640
001-0205-512.14-01	FICA	10,035	11,121	11,530	11,305
001-0205-512.14-03	Medicare	2,347	2,601	2,700	2,645
001-0205-512.14-11	CERS - Non Hazardous	32,592	37,268	37,235	34,960
001-0205-512.14-17	Workers' Compensation	223	250	260	300
001-0205-512.14-19	Unemployment	488	52	285	600
001-0205-512.14-21	Life Insurance	821	698	655	655
001-0205-512.14-23	Cafeteria/Flex Plan	27,490	29,157	32,200	35,000
001-0205-512.16-45	Gym Reimbursement	756	300	720	720
001-0205-512.16-50	Ins Waiver Cash Option			2,800	4,700
*	Personal Services	246,377	272,339	285,475	288,720
001-0205-512.21-02	Liability	2,739	2,771	2,680	2,735
001-0205-512.22-02	Computer Software	18,701	15,555	15,575	16,050

LEVEL	TEXT	TEXT AMT
1	NAVI - TAX BILLING	9,610
	CASH RECEIPTS	2,100
	BUSINESS LICENSE	3,335
	Q-REP CATALOG (CR,OL,TX)	1,005
		16,050

001-0205-512.23-01	Banking & Investment	4,704	480	600	600
001-0205-512.23-03	Data Processing	2,881	1,662	2,900	2,900

LEVEL	TEXT	TEXT AMT
1	INFO SEND - PROPERTY TAX OUTSOURCE BILLING	2,900
		2,900

001-0205-512.23-06	Temporaries	18,309	10,348	1,000	4,700
001-0205-512.23-11	McCracken County PVA	40,000	50,000	50,000	50,000

LEVEL	TEXT	TEXT AMT
1	STATUTORY AMOUNT REQUIRED TO PVA	50,000
		50,000

*	Contractual Services	87,334	80,816	72,755	76,985
001-0205-512.35-03	Office	5,896	5,536	4,900	5,500
001-0205-512.37-05	Telephone	2,403	187	190	190

LEVEL	TEXT	TEXT AMT
1	TNCI & AT&T	190
		190

001-0205-512.38-01	Training & Travel	3,774	5,247	3,900	5,100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
LEVEL	TEXT		TEXT AMT		
1	SUGA, COLA CONFERENCE		3,900		
	SECRETARY OF STATE COLA TASK FORCE		1,200		
			5,100		
001-0205-512.38-05	Dues,Mbrships,Books/Subs	667	554	650	650
001-0205-512.39-01	Advertisement	699	698	925	925
001-0205-512.39-05	Postage	16,246	15,097	17,000	17,000
001-0205-512.39-07	Printing	7,805	2,462	8,400	8,400
LEVEL	TEXT		TEXT AMT		
1	INFO SEND PROPERTY TAX MAILERS (3X/YEAR)		1,600		
	PAYROLL QUARTER FORMS (4X/YEAR)		3,600		
	BUSINESS ANNUAL FORMS (APPLICATIONS/LISC FORMS)		1,600		
	CASH RECEIPTS & ENVELOPS		1,600		
			8,400		
*	Commodities	37,490	29,781	35,965	37,765
001-0205-512.42-09	Computer Hardware				1,200
*	Capital Outlay				1,200
**	Revenue	371,201	382,936	394,195	404,670
***	Finance	952,929	944,580	979,430	998,985

Fund: 001 General
Department: 03 Paducah Riverfront Development Authority (PRDA)
Division: 01 Administration

Division Overview and Functions:

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

FY 2014 Highlights:

- Completed the Hotel Development Agreement to bring a 121 room $19.5 million Hilton Garden Inn adjacent to the Julian Carroll Convention Center.
- Completed a review of the riverfront development plan with the PRDA Board and recommended modifications to the plan to bring the project more in line with available grant funding and financial expectations.

FY 2015 Initiatives, Overview, and Changes:

- Assist with the implementation of the hotel project. PRDA will lead the approval of the conceptual design plans for the hotel.
- Develop alternate spaces given the loss of the Pavilion Dome location to the hotel project.
- Assist with the development of plans, specifications, and bidding process for Phase IB of the riverfront development at Shultz Park.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 115,900	$ 113,539	$ 116,275	$ 117,075
Contractuals	$ 892	$ 847	$ 865	$ 30,860
Commodities	$ 6,143	$ 2,463	$ 6,585	$ 5,085
Capital Outlay	$ 0	$ 629	$ 0	$ 0
	$ 122,935	**$ 117,478**	**$ 123,725**	**$ 153,020**
Funded Staffing Level	1	1	1	1

Budget Narrative:

The FY2015 budget for PRDA totals $153,020, a 23.7% increase or $29,295 as compared to FY2014.

- Annual wage adjustments anticipated at 1.75%.
- Contractual expense rising by $30,000 for the planned PRDA study of the re-use for the former Executive Inn property. Without the one-time study cost, the overall PRDA budget would have decreased slightly for FY2015.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
PRDA					
Administration					
001-0301-518.10-01	Full Time/Regular	77,907	81,615	83,320	84,785
001-0301-518.10-05	Longevity	248	301	420	480
001-0301-518.14-01	FICA	4,768	4,787	4,965	4,865
001-0301-518.14-03	Medicare	1,115	1,120	1,160	1,140
001-0301-518.14-11	CERS - Non Hazardous	16,065	16,083	15,910	15,155
001-0301-518.14-17	Workers' Compensation	95	110	110	130
001-0301-518.14-19	Unemployment	241	23	125	260
001-0301-518.14-21	Life Insurance	189	140	135	135
001-0301-518.14-23	Cafeteria/Flex Plan	9,295	9,360	10,130	10,125
001-0301-518.16-35	Automobile allowance	5,977			
*	Personal Services	115,900	113,539	116,275	117,075
001-0301-518.21-02	Liability	892	847	865	860
001-0301-518.23-07	Other				30,000

LEVEL	TEXT	TEXT AMT
1	FORMER EX-INN PROPERTY MASTER PLAN CONSULTANT	30,000
		30,000

*	Contractual Services	892	847	865	30,860
001-0301-518.35-03	Office	1,061	123	500	700
001-0301-518.37-05	Telephone	1,644	1,001	985	985

LEVEL	TEXT	TEXT AMT
1	TNCI	25
	VERIZON WIRELESS (FOR LAPTOP CARD) ($40/MONTH)	480
	CELL PHONE STIPEND (1 @ $480 PER YEAR)	480
		985

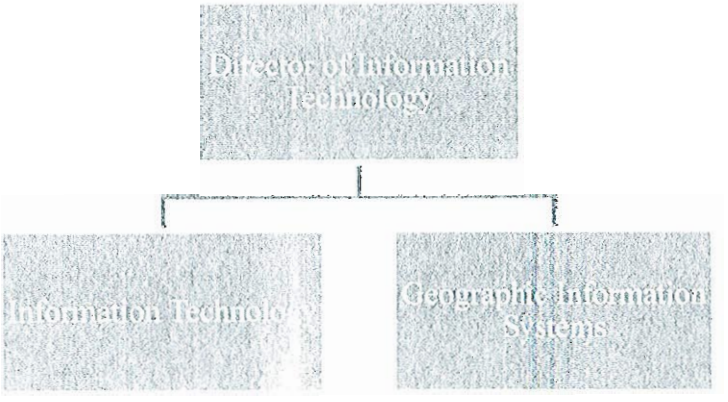
001-0301-518.38-01	Training & Travel	3,127	1,339	4,700	3,000
001-0301-518.38-05	Dues,Mbrships,Books/Subs	311		400	400
*	Commodities	6,143	2,463	6,585	5,085
001-0301-518.42-09	Computer Hardware		629		
*	Capital Outlay		629		
**	Administration	122,935	117,478	123,725	153,020
***	PRDA	122,935	117,478	123,725	153,020

Fund: 001 General
Department: 05 Information Technology
Division: 01 Administration

Division Overview and Functions:

The Department of Information Technology is responsible for the maintenance and administration of the City's voice and data network. In addition, IT supports E911 and the Joint Sewer Agency. The IT Department maintains a communication network encompassing nearly 30 locations connected by Paducah Power System's fiber optic network. In addition, IT provides secure high-speed mobile connections utilizing Verizon's LTE network to Police and Fire personnel as well as non-public safety staff requiring mobile access to the City's network resources.

The IT Department is also home to the Geographic Information Systems division. The GIS division is responsible for the maintenance and administration of the City's GIS hardware, software, and data. The City is the lead agency of the McCracken and Paducah GIS (MAP~GIS) Consortium. Consortium members include the City of Paducah, McCracken County, E911, Paducah Power, Paducah Water, and the Joint Sewer Agency. The GIS division provides online mapping services for public use available at http://map-gis.org. In addition, GIS provides secure online custom mapping applications for City staff and MAP~GIS Consortium members. Examples of these custom interactive maps include utilities, Public Works street rankings and paving planner, Solid Waste commercial dumpster and handicap rollout locations and routing, voter precincts, historic resources, zoning and future land use, and flood mapping. The GIS division also provides a variety of specialized spatial analytic services.



FY 2014 Highlights:

- Implemented Barracuda VoIP Phone Switch - This replaces the City's phone system installed in 1999. Successfully joined the two phone systems allowing the phase-in of the new phones in a controlled and least disruptive manner. The new VoIP system has a number of enhanced features and options available to end users. The most significant improvements are 1) centralized management of phones and switches; 2) reduction in the number of phone switches from six to a single switch; and 3) administration and management of the VoIP system by IT staff resulting in the elimination of service calls to a telephone service provider for phone switch configuration.
- Added internet service through Paducah Power – This provides a 25Mb download and 25Mb upload internet connection. By comparison, the previous internet connection speed from a local provider was 10 Mb download and 2 Mb upload. The need for this additional bandwidth was due to increased internet usage, additional remote access needs, and an increase in hosting web based GIS services.
- GIS Server upgrades – Several GIS server replacements were made to improve redundancy and minimize downtime for critical map services such as locations of emergency calls to E911.
- GIS Aerial Photography, Planimetrics, and LIDAR update – The MAP~GIS Consortium partnered with the State of Kentucky in its initiative to update aerial photography and mapping. McCracken County's aerial photography was flown in March 2013 and delivered in August 2013. The planimetrics and LIDAR data was delivered in December 2013. GIS staff monitored the project's progress and participated in a thorough quality control review of the data.
- Paducah Police Department's Patrol Division mobile computing – Assisted PPD in migrating from expensive ($4,100) Panasonic Toughbook computers to less expensive ($600) standard Dell laptop computers. Officers are issued Samsung S3 smartphones that provide a secure network connection to state and local law enforcement resources. The smartphones also serve as a mobile wireless hotspot for their laptop computers.

FY 2015 Initiatives, Overview, and Changes:

- Sungard ONESolution Upgrade – Information Technology, Finance, and Fire Prevention staff are currently assessing Sungard's latest software that would replace the current software suite originally installed in 1994. This upgrade will be a major overhaul of the existing system and would likely span three to four years for full implementation. Benefits include such features as automated processes and notifications, enhanced reporting, integrated document management, additional payment options, and online services.
- Complete the migration of remaining departments to the new VoIP phone system – To date approximately 154 telephones are left to complete the upgrade to the new VoIP system. Funding to complete this project will come from a line item in FY2015 budget along with a project account specifically established for this one time capital expenditure.
- GIS Parcel Fabric Project – One of the many GIS tools available in our ESRI license agreement is called a Parcel Fabric Editor. This tool allows the improving of the accuracy of land parcel data by connecting the parcels as if they were a fabric. This project is being done in house by GIS staff.
- GIS Server Redundancy and Load Balancing – As the demand for online web-based GIS services increases, so does the demand on servers and network resources. To keep these web services delivered in a timely manner, IT plans to implement a load balancer that senses web requests and directs the request to the server that is the least busy.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 450,972	$ 416,610	$ 435,590	$ 432,755
Contractuals	$ 53,179	$ 79,330	$ 124,165	$ 127,885
Commodities	$ 16,363	$ 59,025	$ 59,925	$ 71,840
Capital Outlay	$ 13,860	$ 9,297	$ 42,870	$ 65,400
	$ 534,374	**$ 564,262**	**$ 662,550**	**$ 697,880**
Funded Staffing Level	**6**	**6**	**5**	**5**

Budget Narrative:

The FY2015 budget for the Information Technology Department totals $697,880 and represents an increase of 5.3%, or $35,330, compared to FY2014.

- The Personal Services category decreased by $2,835, primarily due to benefit match requirements.
- The Contractuals category increased 3.0%, or $3,720 in response to a Sungard announcement of a 3.0% increase in their annual software maintenance.
- The Commodities category increased 19.9%, or $11,915, which is partially due to adding an additional Paducah Power System internet service to accommodate increased web traffic especially for online web map services.
- The new VoIP phone switch was a line item and was purchased in FY2014. The Capital Outlay category includes $13,500 to purchase VoIP phones for City Departments.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Information Technology				
	Administration				
001-0501-514.10-01	Full Time/Regular	319,439	301,131	317,155	318,565
001-0501-514.10-05	Longevity	2,580	2,246	2,580	2,940
001-0501-514.14-01	FICA	18,985	17,293	17,990	17,620
001-0501-514.14-03	Medicare	4,440	4,044	4,215	4,120
001-0501-514.14-11	CERS - Non Hazardous	59,469	59,686	61,480	57,235
001-0501-514.14-17	Workers' Compensation	1,430	460	410	485
001-0501-514.14-19	Unemployment	944	84	455	985
001-0501-514.14-21	Life Insurance	1,025	698	655	655
001-0501-514.14-23	Cafeteria/Flex Plan	36,683	30,968	26,830	23,100
001-0501-514.16-35	Automobile allowance	5,977			
001-0501-514.16-50	Ins Waiver Cash Option			3,820	7,050
*	Personal Services	450,972	416,610	435,590	432,755
001-0501-514.21-02	Liability	4,000	5,063	4,545	4,635
001-0501-514.22-01	Computer Hardware	5,173	35,982	36,745	39,545

LEVEL	TEXT	TEXT AMT
1	IBM AS/400 HARDWARE SUPPORT	3,000
	IBM AS/400 SOFTWARE MAINTENANCE FOR IS OS	7,250
	IBM AS/400 SOFTWARE MAINTENANCE FOR D82 WEB QUERY	1,250
	1840 EDGE ROUTER (FTX936Y1LC)	195
	PIX 515 E (808381546)	1,105
	2811 - (FTX1108A4T1)	670
	3560 - (FOC 1048Y3FA)	535
	1841 (JSA) - (FTX13088845)	195
	1841 (GIS) - (FTX1016Y09V)	195
	BARRACUDA M/A SPAM FIREWALL ENERGIZE UPDATE	550
	BARRACUDA M/A WEB FILTER TISA	550
	BARRACUDA M/A OPEN INTERNET	550
	BARRACUDA M/A WEB FILTER 610 ENERGIZE UPDATE	2,400
	WEB SERVER CERTIFICATES (OWA)	800
	HTE HELP TRAINING	5,800
	NETMOTION ANNUAL MAINTENANCE FOR POLICE MDT'S	4,400
	CANON I8000S PLOTTER INK/PAPER/MAINTENANCE	2,600
	LASERFICHE ANNUAL MAINTENANCE	7,500
		39,545

001-0501-514.22-02	Computer Software	35,044	30,351	55,625	56,455

LEVEL	TEXT	TEXT AMT
1	HTE -	
	QREP ADMINISTRATOR/END USER	1,705
	DMS(DOCUMENT MANAGEMENT SERVICES)	1,110
	LG ADDRESS FOR LAND	2,150
	LG COMMUNITY MAINTENANCE	2,150
	GTG - LG VIEWER	2,865

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	STATE/NCIC INTERFACE CAD400		3,120		
	MESSAGE SWITCH		12,710		
	BARRACUDA ANNUAL M/A - WEB FILTER HOT SPOT		600		
	ESRI ANNUAL MAINTENANCE		20,945		
	ONSSI CAMERA S/W MAINTENANCE		1,300		
	VOIP PHONE SYSTEM ANNUAL MAINT		4,300		
	VOIP PHONE SYSTEM INSTANT REPLACEMENT - ANNUAL		3,500		
			56,455		
001-0501-514.23-07	Other	8,962	7,934	27,250	27,250

LEVEL	TEXT	TEXT AMT
1	ANNUAL WEB DOMAIN NAME REGISTRATIONS	1,050
	MISC (NETWORK WORK - 20 HRS @ $110)	2,200
	ANNUAL MAP/GIS CONSORTIUM FEE	6,000
	MIOCON MISC/EMERGENCY CONSULT (40 HOURS/$110/HR)	4,400
	ACCIDENTS/CONTINGENCY	8,000
	E-TEL MISC PHONE WORK (80HRS @ $70/HR)	5,600
		27,250

*	Contractual Services	53,179	79,330	124,165	127,885
001-0501-514.33-03	Equipment			725	
001-0501-514.35-03	Office	638	1,181	3,000	3,000
001-0501-514.37-05	Telephone	7,169	52,639	49,000	53,640

LEVEL	TEXT	TEXT AMT
1	TNCI (APPROX $100/PER MONTH)	1,200
	WINDSTREAM (T1/SPAM FILTERING) $600/MONTH	7,200
	AT&T PHONE BILL ($1500/PER MONTH)	18,000
	VCI INTERNET ($400/PER MONTH)	4,800
	VERIZON WIRELESS-FOR 8 LAPTOP CARDS/$40 PER MONTH	3,840
	CELL PHONE STIPEND (5 @ $480/YEAR)	2,400
	E-TELL YEARLY FEE	9,000
	PPS INTERNET ($600/MONTH)	7,200
		53,640

001-0501-514.38-01	Training & Travel	7,813	4,237	5,550	13,550

LEVEL	TEXT	TEXT AMT
1	2012 KENTUCKY GIS CONFERENCE (3 PEOPLE)	1,800
	ESRI TRAINING	3,850
	2013 ESRI ANNUAL CONFERENCE (3 PEOPLE)	5,000
	KAPA FALL AND SPRING CONFERENCE (PETERSON)	1,200
	LAND SURVEYOR CONFERENCE (CHINO)	1,200
	MILEAGE	500
		13,550

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
001-0501-514.38-05	Dues,Mbrships,Books/Subs	681	968	1,550	1,550

LEVEL	TEXT		TEXT AMT
1	BOOKS, MAGAZINES, REFERENCE MATERIALS		750
	PROFESSIONAL ASSOCIATION (GSIP,AICP,IT,ECT)		800
			1,550

001-0501-514.39-05	Postage	62		100	100
*	Commodities	16,363	59,025	59,925	71,840
001-0501-514.42-01	Furniture & Fixtures		650	1,200	1,200
001-0501-514.42-09	Computer Hardware	5,235	7,974	34,000	49,500

LEVEL	TEXT		TEXT AMT
1	REPLACEMENT SERVER AND OR AMAZON EC2		7,500
	MIC HARWARE AND 2ND CISCO ASA		9,000
	REPLACE LAPTOP AND MONITOR		3,000
	VOIP PHONE SETS FOR CITY FACILITIES	EQ0024	30,000
			49,500

001-0501-514.42-11	Computer Software	8,625		3,270	12,000

LEVEL	TEXT		TEXT AMT
1	MISC SOFTWARE		8,000
	WINDOWS 7 PROFESSIONAL 64-BIT OS/3 LICENSES @ $200		600
	VOIP SOFTPHONES AND COMMUNICATIONS SOFTWARE		3,400
			12,000

001-0501-514.42-13	Equipment - Communication		673	4,400	2,700
*	Capital Outlay	13,860	9,297	42,870	65,400
**	Administration	534,374	564,262	662,550	697,880
***	Information Technology	534,374	564,262	662,550	697,880

Fund: 001 General
Department: 08 Inspection
Division: 01 Administration

Division Overview and Functions:

THIS DIVISION IN INSPECTIONS HAS BEEN COMBINED WITH THE FIRE DEPARTMENT (SEE FIRE DEPARTMENT – 1805)

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 94,695	$ 0	$ 0	$ 0
Contractuals	$ 3,336	$ 0	$ 0	$ 0
Commodities	$ 13,985	$ 0	$ 0	$ 0
Capital Outlay	$ 69,933	$ 0	$ 0	$ 0
	$ 181,949	**$ 0**	**$ 0**	**$ 0**
Funded Staffing Level	**2**	**0**	**0**	**0**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Inspection Administration				
001-0801-516.10-01	Full Time/Regular	61,963			
001-0801-516.10-05	Longevity	845			
001-0801-516.12-01	Full Time/Regular OT	2,307			
001-0801-516.14-01	FICA	3,896			
001-0801-516.14-03	Medicare	911			
001-0801-516.14-11	CERS - Non Hazardous	10,055			
001-0801-516.14-17	Workers' Compensation	1,686			
001-0801-516.14-19	Unemployment	192			
001-0801-516.14-21	Life Insurance	217			
001-0801-516.14-23	Cafeteria/Flex Plan	11,603			
001-0801-516.16-35	Automobile allowance	900			
001-0801-516.16-45	Gym Reimbursement	120			
*	Personal Services	94,695			
001-0801-516.21-02	Liability	1,237			
001-0801-516.22-06	Communication Equipment	2,099			
*	Contractual Services	3,336			
001-0801-516.35-03	Office	8,460			
001-0801-516.37-05	Telephone	3,242			
001-0801-516.38-01	Training & Travel	1,390			
001-0801-516.38-05	Dues,Mbrships,Books/Subs	503			
001-0801-516.39-07	Printing	390			
*	Commodities	13,985			
001-0801-516.42-09	Computer Hardware	39,579			
001-0801-516.42-11	Computer Software	16,266			
001-0801-516.42-12	Equipment - Safety	2,431			
001-0801-516.42-17	Equipment - Office	11,657			
*	Capital Outlay	69,933			
**	Administration	181,949			

Fund: 001 General
Department: 08 Inspection
Division: 02 Construction

Division Overview and Functions:

THIS DIVISION IN INSPECTIONS HAS BEEN COMBINED WITH THE FIRE DEPARTMENT (SEE FIRE DEPARTMENT – 1805)

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 332,190	$ 0	$ 0	$ 0
Contractuals	$ 16,476	$ 0	$ 0	$ 0
Commodities	$ 30,361	$ 0	$ 0	$ 0
Capital Outlay	$ 0	$ 0	$ 0	$ 0
	$ 379,027	**$ 0**	**$ 0**	**$ 0**
Funded Staffing Level	**5**	**0**	**0**	**0**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Construction				
001-0802-516.10-01	Full Time/Regular	227,383			
001-0802-516.10-05	Longevity	1,807			
001-0802-516.12-01	Full Time/Regular OT	851			
001-0802-516.14-01	FICA	12,843			
001-0802-516.14-03	Medicare	3,004			
001-0802-516.14-11	CERS - Non Hazardous	43,954			
001-0802-516.14-17	Workers' Compensation	4,370			
001-0802-516.14-19	Unemployment	658			
001-0802-516.14-21	Life Insurance	945			
001-0802-516.14-23	Cafeteria/Flex Plan	35,760			
001-0802-516.16-40	Boot Allowance	615			
*	Personal Services	332,190			
001-0802-516.21-02	Liability	2,473			
001-0802-516.21-05	Vehicle	2,566			
001-0802-516.22-02	Computer Software	10,041			
001-0802-516.23-04	Laundry	1,396			
*	Contractual Services	16,476			
001-0802-516.31-03	Fuel	4,494			
001-0802-516.33-01	Fleet Charges	2,001			
001-0802-516.33-02	Vehicle Lease	6,935			
001-0802-516.37-05	Telephone	2,928			
001-0802-516.38-01	Training & Travel	12,956			
001-0802-516.38-05	Dues,Mbrships,Books/Subs	1,047			
*	Commodities	30,361			
**	Construction	379,027			

Fund: 001 General
Department: 08 Inspection
Division: 03 Code Enforcement

Division Overview and Functions:

THIS DIVISION IN INSPECTIONS HAS BEEN COMBINED WITH THE FIRE DEPARTMENT (SEE FIRE DEPARTMENT – 1805)

Budget Summary:

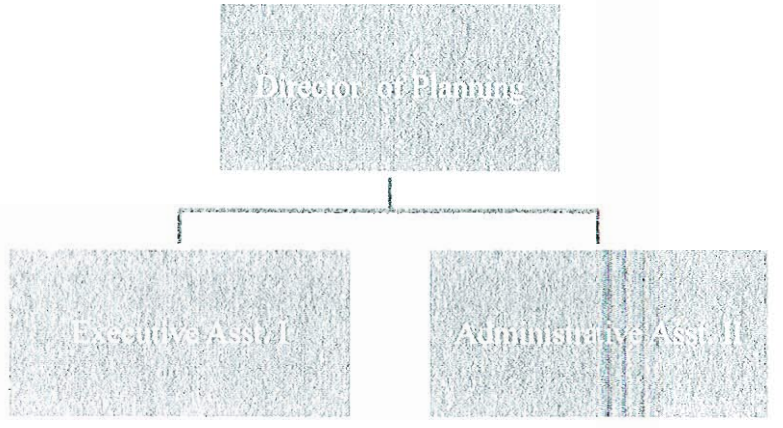
Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 134,001	$ 0	$ 0	$ 0
Contractuals	$ 113,776	$ 0	$ 0	$ 0
Commodities	$ 20,553	$ 0	$ 0	$ 0
Capital Outlay	$ 0	$ 0	$ 0	$ 0
	$ 268,330	**$ 0**	**$ 0**	**$ 0**
Funded Staffing Level	**4**	**0**	**0**	**0**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Property Maintenance				
001-0803-516.10-01	Full Time/Regular	95,943			
001-0803-516.10-05	Longevity	888			
001-0803-516.12-01	Full Time/Regular OT	19			
001-0803-516.14-01	FICA	5,714			
001-0803-516.14-03	Medicare	1,336			
001-0803-516.14-11	CERS - Non Hazardous	18,134			
001-0803-516.14-17	Workers' Compensation	1,805			
001-0803-516.14-19	Unemployment	275			
001-0803-516.14-21	Life Insurance	505			
001-0803-516.14-23	Cafeteria/Flex Plan	8,933			
001-0803-516.16-40	Boot Allowance	449			
*	Personal Services	134,001			
001-0803-516.21-02	Liability	2,556			
001-0803-516.21-05	Vehicle	1,428			
001-0803-516.23-06	Temporaries	5,404			
001-0803-516.23-10	Tree/Weed/Debris Mgmt	72,969			
001-0803-516.23-13	Demolition	31,419			
*	Contractual Services	113,776			
001-0803-516.31-03	Fuel	4,173			
001-0803-516.33-01	Fleet Charges	2,616			
001-0803-516.33-02	Vehicle Lease	4,103			
001-0803-516.37-05	Telephone	1,690			
001-0803-516.38-05	Dues,Mbrships,Books/Subs	291			
001-0803-516.39-05	Postage	6,569			
001-0803-516.39-07	Printing	1,111			
*	Commodities	20,553			
**	Property Maintenance	268,330			
***	Inspection	829,306			

Fund: 001 General
Department: 12 Planning
Division: 01 Administration

Division Overview and Functions:

This division of the Planning Department provides overall program preparation, direction and oversight; maintains department personnel, budget, and other records and procedures; provides clerical support to all department divisions; and provides technical and administrative support to pertinent Boards, Committees, and Commissions.



FY 2014 Highlights:

- Provided extensive support to former Department of Main Street during transition.
- Downtown Development Specialist position was added to Department in support of downtown revitalization.
- Main Street Program recertified.

FY 2015 Initiatives, Overview, and Changes:

- Continue to develop Main Street revitalization programs.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 233,197	$ 242,422	$ 246,225	$ 248,905
Contractuals	$ 7,963	$ 6,994	$ 7,970	$ 8,470
Commodities	$ 13,744	$ 10,573	$ 12,210	$ 14,075
Capital Outlay	$ 796	$ 1,501	$ 1,000	$ 0
	$ 255,700	**$ 261,490**	**$ 267,405**	**$ 271,450**
Funded Staffing Level	**3**	**3**	**3**	**3**

Budget Narrative:

The FY2015 budget for the Administration Division of the Planning Department is $271,450, an increase of 1.5% as compared to the FY2014 budget.

- Of that total division budget, $248,905 represents Personal Services. Personal Services increased a total of $2,680 (1.1%) due to COLA and associated costs with personnel including workers compensation, unemployment, and insurance benefits.
- In the Contractuals category, there is an increase of $500 for copier maintenance to allow for the anticipated increase in cost for color copies as allowed once yearly under the maintenance agreement. Further, with the addition of one employee in the department, the Downtown Development Specialist, the number of copies is expected to increase. The copier is shared with the Engineering-Public Works Department and the Paducah Riverfront Development Department.
- In the Commodities category, there is an increase in fuel due to the addition of a vehicle in the department. There are three employees, City Planner, Downtown Development Specialist, and the Community Development Planner who share two vehicles. Also in the Commodities category, there is an increase of $300 in the postage account. With the addition of the Downtown Development Specialist, mailings are anticipated to increase accordingly.
- In the Capital Outlay category, there is a decrease due to no requests this fiscal year for computer hardware.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Planning				
	Administration				
001-1201-513.10-01	Full Time/Regular	153,505	163,062	167,110	170,055
001-1201-513.10-05	Longevity	3,359	3,404	3,480	3,540
001-1201-513.14-01	FICA	9,215	9,393	9,435	9,795
001-1201-513.14-03	Medicare	2,155	2,197	2,210	2,295
001-1201-513.14-11	CERS - Non Hazardous	31,011	32,587	32,315	30,760
001-1201-513.14-17	Workers' Compensation	190	215	225	260
001-1201-513.14-19	Unemployment	465	46	250	530
001-1201-513.14-21	Life Insurance	567	419	395	395
001-1201-513.14-23	Cafeteria/Flex Plan	26,513	30,979	30,325	31,275
001-1201-513.16-35	Automobile allowance	5,977			
001-1201-513.16-45	Gym Reimbursement	240	120	480	
*	Personal Services	233,197	242,422	246,225	248,905
001-1201-513.21-02	Liability	1,737	1,818	1,855	1,850
001-1201-513.21-05	Vehicle	587	601	615	620
001-1201-513.22-03	Copiers	4,922	4,553	5,000	5,500
001-1201-513.23-07	Other	717	22	500	500
*	Contractual Services	7,963	6,994	7,970	8,470
001-1201-513.31-03	Fuel	836	811	735	1,210

LEVEL	TEXT	TEXT AMT
1	322 GAL GASOLINE @ $3.75	1,210
		1,210

001-1201-513.33-01	Fleet Charges	555	348	1,000	1,000
001-1201-513.33-02	Vehicle Lease	1,673	1,429	1,255	1,310
001-1201-513.35-03	Office	4,701	3,032	3,055	4,000
001-1201-513.37-05	Telephone	2,047	574	590	580

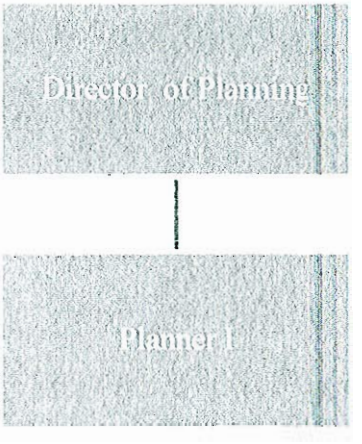
LEVEL	TEXT	TEXT AMT
1	OTHER (TNCI & ATT)	100
	CELL PHONE STIPEND (1 @ $480 PER YEAR)	480
		580

001-1201-513.38-01	Training & Travel	1,084	2,361	2,900	3,000
001-1201-513.38-05	Dues,Mbrships,Books/Subs	579	631	750	750
001-1201-513.39-05	Postage	1,885	1,387	1,500	1,800
001-1201-513.39-07	Printing	384		425	425
*	Commodities	13,744	10,573	12,210	14,075
001-1201-513.42-09	Computer Hardware	796	1,501	1,000	
*	Capital Outlay	796	1,501	1,000	
**	Administration	255,700	261,490	267,405	271,450

Fund: 001 General
Department: 12 Planning
Division: 02 Planning

Division Overview and Functions:

The Planning Division within the Planning Department provides the community with comprehensive planning per KRS 100 and current planning/zoning administration. Responsibilities of this division include reviewing site plans for planning compliance; the administration of the zoning and subdivision ordinances; providing staff support for the Planning Commission, Zoning Board of Adjustment and the Historical and Architectural Review Commission (HARC); planning comprehensive activities as they relate to land use; and researching and developing special projects as directed including annexations and neighborhood revitalization.



FY 2014 Highlights:

- Reviewed and submitted to the Planning Commission 53 applications.
- Reviewed and submitted to the HARC 57 applications.
- Reviewed 28 site plans for zoning compliance.
- Completed 227 maps for various uses.

FY 2015 Initiatives, Overview, and Changes:

- Prepare Zoning Ordinance text amendments for review per KRS 100
- Prepare map amendments and land use studies as directed.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 68,242	$ 70,787	$ 71,685	$ 72,290
Contractuals	$ 9,778	$ 12,586	$ 10,125	$ 11,090
Commodities	$ 7.996	$ 6,259	$ 6,800	$ 6,800
Capital Outlay	$ 0	$ 0	$ 0	$ 1,500
	$ 86,016	**$ 89,632**	**$ 88,610**	**$ 91,680**
Funded Staffing Level	1	1	1	1

Budget Narrative:

The FY2015 budget for the Planning Division is $91,680 and represents a 3.5%, or $3,070 increase over FY2014.

- Personal Services increased a total of $605 (0.8%) due to COLA and associated costs with personnel.
- In the Contractuals category, there is an increase due to projected recording fees and Planning Commission payments.
- Regarding Capital Outlay, there is an increase of $1,500 for Adobe upgrades for all computers within the Planning Department.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Planning				
001-1202-513.10-01	Full Time/Regular	46,402	47,038	48,205	49,040
001-1202-513.10-05	Longevity	162	217	300	360
001-1202-513.14-01	FICA	2,686	2,776	2,850	2,895
001-1202-513.14-03	Medicare	628	649	670	680
001-1202-513.14-11	CERS - Non Hazardous	8,841	9,224	9,165	8,730
001-1202-513.14-17	Workers' Compensation	57	65	65	75
001-1202-513.14-19	Unemployment	132	13	70	150
001-1202-513.14-21	Life Insurance	189	140	135	135
001-1202-513.14-23	Cafeteria/Flex Plan	9,145	10,665	10,225	10,225
*	Personal Services	68,242	70,787	71,685	72,290
001-1202-513.21-02	Liability	584	605	620	625
001-1202-513.22-02	Computer Software	4,514	4,514	4,605	4,745

LEVEL	TEXT	TEXT AMT
1	HTE -	
	PLANNING & ENGINEERING	4,405
	Q REP CATALOG (PZ)	340
		4,745

001-1202-513.22-06	Communication Equipment	130	213	220	220

LEVEL	TEXT	TEXT AMT
1	1 RADIO @ $10.84/MONTH	130
	MOTOROLA CONTRACT ($7.39/PER MONTH)	90
		220

001-1202-513.23-07	Other	4,550	7,254	4,680	5,500
*	Contractual Services	9,778	12,586	10,125	11,090
001-1202-513.37-05	Telephone	390			
001-1202-513.38-01	Training & Travel	3,211	2,589	3,700	3,700
001-1202-513.38-05	Dues,Mbrships,Books/Subs	420	600	600	600
001-1202-513.39-01	Advertisement	3,975	3,070	2,500	2,500
*	Commodities	7,996	6,259	6,800	6,800
001-1202-513.42-11	Computer Software				1,500

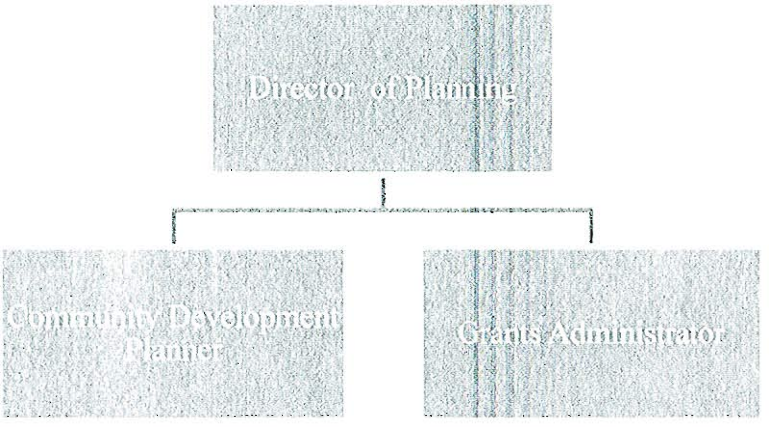
LEVEL	TEXT	TEXT AMT
1	ADOBE UPGRADES FOR 6 @$250 EACH	1,500
		1,500

*	Capital Outlay				1,500
**	Planning	86,016	89,632	88,610	91,680

Fund: 001 General
Department: 12 Planning
Division: 03 Grants Administration

Division Overview and Functions:

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



FY 2014 Highlights:

- 14 grant awards in FY2014 totaling $239,890.61.
- Applied for 18 grants in FY2014 totaling $811,415.67.
- Nine new homes constructed in Fountain Avenue Neighborhood utilizing HOME and NSP funds for a total investment of $1,158,370.
- Four URCDA houses transferred for private rehabs totaling $351,305.
- Three URCDA rehabs undertaken by staff.
- Ten private rehabs over $50,000 for a total investment of $870,000.

FY 2015 Initiatives, Overview, and Changes:

- Close out of the Jackson House CDBG
- Apply for an anticipated 22 State and Federal grants
- Finalize construction of the 2012 HOME project
- Transfer 5 URCDA properties for private rehab
- Transfer 4 URCDA vacant lots for private new construction
- Apply and receive funds for four new GAP assisted homes
- Initiate Phase 1 Martin Luther King Park Improvements (Land and Water)

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 139,033	$ 133,579	$ 138,850	$ 144,610
Contractuals	$ 1,157	$ 999	$ 975	$ 995
Commodities	$ 3,979	$ 2,307	$ 3,580	$ 3,580
Capital Outlay	$ 0	$ 0	$ 0	$ 0
	$ 144,169	**$ 136,885**	**$ 143,405**	**$ 149,185**
Funded Staffing Level	**2**	**2**	**2**	**2**

Budget Narrative:

The FY2015 budget for the Grants Division is $149,185 and represents an increase of 4% or $5,780, as compared to FY 2014.

- The budget increase is mainly due to the COLA and associated costs with personnel.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Grants				
001-1203-513.10-01	Full Time/Regular	93,584	95,688	100,120	105,695
001-1203-513.10-02	Part Time/Regular	6,457			
001-1203-513.10-05	Longevity	400	303	480	480
001-1203-513.14-01	FICA	5,760	5,453	5,695	5,885
001-1203-513.14-03	Medicare	1,347	1,275	1,335	1,375
001-1203-513.14-11	CERS - Non Hazardous	17,816	18,842	19,095	18,850
001-1203-513.14-17	Workers' Compensation	143	130	135	160
001-1203-513.14-19	Unemployment	288	24	150	325
001-1203-513.14-21	Life Insurance	369	279	265	265
001-1203-513.14-23	Cafeteria/Flex Plan	12,869	11,585	10,300	9,225
001-1203-513.16-50	Ins Waiver Cash Option			1,275	2,350
*	Personal Services	139,033	133,579	138,850	144,610
001-1203-513.21-02	Liability	1,157	999	975	995
*	Contractual Services	1,157	999	975	995
001-1203-513.37-05	Telephone	1,358	480	480	480

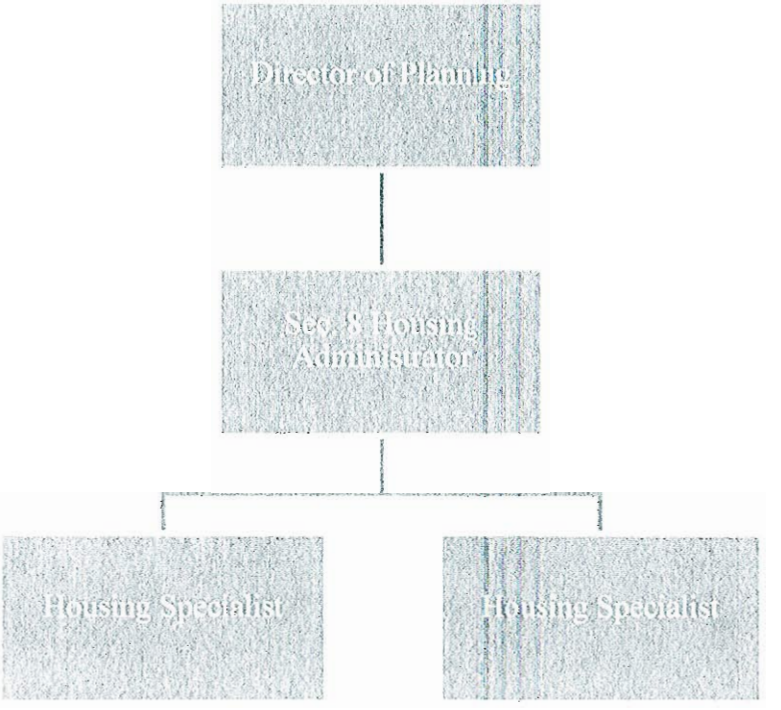
LEVEL	TEXT	TEXT AMT
1	CELL PHONE STIPEND (1 @ $480 PER YEAR)	480
		480

001-1203-513.38-01	Training & Travel	2,406	1,612	2,800	2,800
001-1203-513.38-05	Dues,Mbrships,Books/Subs	215	215	300	300
*	Commodities	3,979	2,307	3,580	3,580
**	Grants	144,169	136,885	143,405	149,185

Fund: 001 General
Department: 12 Planning
Division: 06 Section 8 Housing

Division Overview and Functions:

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



FY 2014 Highlights:

- Successfully administered program under federal sequester without terminating any assisted families
- Graduated four Family Self-Sufficiency Program participants

FY 2015 Initiatives, Overview, and Changes:

- Maintain the Family Self-Sufficiency Program at 23 to 30 participants.
- Increase active Mortgage Assistance Program participation to between 24 to 30 homeowners.
- Maintain occupancy rate that exceeds 95% of Housing Assistance Payment funds received from HUD.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 197,284	$ 209,566	$ 213,975	$ 219,845
Contractuals	$ 25,830	$ 27,876	$ 23,685	$ 23,785
Commodities	$ 16,343	$ 16,525	$ 16,060	$ 17,985
Capital Outlay	$ 1,528	$ 678	$ 2,900	$ 2,100
	$ 240,985	**$ 254,645**	**$ 256,620**	**$ 263,715**
Funded Staffing Level	**3**	**3**	**3**	**3**

Budget Narrative:

The FY2015 budget for the Section 8 Housing Division of the Planning Department is $263,715, a 2.8% increase or $7,095 as compared to FY2014.

- Personal Services increased a total of $5,870 (2.7%).
- Additional increases in the FY2015 budget include
  - 1% increase in data processing
  - 11% increase in fuel costs

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Section Eight Housing				
001-1206-513.10-01	Full Time/Regular	130,319	139,496	142,930	148,850
001-1206-513.10-05	Longevity	2,498	2,546	2,640	2,700
001-1206-513.14-01	FICA	7,562	7,972	8,130	8,445
001-1206-513.14-03	Medicare	1,769	1,864	1,905	1,975
001-1206-513.14-11	CERS - Non Hazardous	25,311	27,819	27,590	26,865
001-1206-513.14-17	Workers' Compensation	157	175	190	225
001-1206-513.14-19	Unemployment	381	40	210	465
001-1206-513.14-21	Life Insurance	567	419	395	395
001-1206-513.14-23	Cafeteria/Flex Plan	28,060	28,995	29,805	29,725
001-1206-513.16-45	Gym Reimbursement	660	240	180	200
*	Personal Services	197,284	209,566	213,975	219,845
001-1206-513.20-02	Audit	3,200	3,200	3,750	3,750
001-1206-513.21-05	Vehicle	827	817	835	835
001-1206-513.22-05	Office Equipment	1,399	1,317	1,400	1,400
001-1206-513.23-03	Data Processing	9,601	9,795	9,700	9,800
001-1206-513.23-07	Other	10,803	12,747	8,000	8,000
*	Contractual Services	25,830	27,876	23,685	23,785
001-1206-513.31-03	Fuel	1,239	1,166	1,270	1,410

LEVEL	TEXT	TEXT AMT
1	375 GAL GASOLINE @ $3.75	1,410
		1,410

001-1206-513.33-01	Fleet Charges	355	721	1,000	1,000
001-1206-513.35-03	Office	3,682	3,115	4,095	4,100
001-1206-513.37-05	Telephone	2,614	1,176	1,275	1,275

LEVEL	TEXT	TEXT AMT
1	VCI INTERNET ($62 PER MONTH)	745
	OTHER (TNCI & ATT)	50
	CELL PHONE STIPEND (1 @ $480 PER YEAR)	480
		1,275

001-1206-513.38-01	Training & Travel	3,684	4,776	2,720	4,500
001-1206-513.38-05	Dues,Mbrships,Books/Subs	1,052	1,727	1,800	1,800
001-1206-513.39-01	Advertisement	184	304	400	400
001-1206-513.39-05	Postage	3,533	3,540	3,500	3,500
*	Commodities	16,343	16,525	16,060	17,985
001-1206-513.42-09	Computer Hardware	1,214		2,400	1,600

LEVEL	TEXT	TEXT AMT
1	REPLACING 2 COMPUTERS	1,600
		1,600

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
001-1206-513.42-17	Equipment - Office	314	678	500	500
*	Capital Outlay	1,528	678	2,900	2,100
**	Section Eight Housing	240,985	254,645	256,620	263,715

Fund: 001 General
Department: 12 Planning
Division: 07 Downtown Development

Division Overview and Functions:

In late 2013, the City of Paducah began the process of reorganizing the City's Main Street Department, also known as Paducah Renaissance Alliance, with the goal of spending limited resources more effectively. The City has created two new positions and reorganized responsibilities. The Parks Department hired a Special Events Coordinator with the responsibility of planning and coordinating all major events and activities sponsored or conducted by the City including the Farmers' Market. The position of the Downtown Development Specialist was created and is housed in the Planning Department.

The Downtown Development Specialist was hired in March 2014 with the responsibility of promoting and administering financial assistance programs such as the roof stabilization program, recruiting businesses, and serving as a liaison between associations, stakeholders, and the Main Street Advisory Board. The Downtown Development Specialist also assists business with historic tax credit assistance. The Main Street Board of Directors, a board of five citizens, has the responsibility of assisting with the Main Street accreditation process, coordinating with the Downtown Development Specialist in promoting the four-point Main Street approach, participating in planning and awareness campaigns, and forming citizen and volunteer committees as necessary.

FY 2014 Highlights:

- Development of new Paducah Main Street logo in coordination with updates to website, www.paducahalliance.org
- Creation of newsletter - The LowDown
- Coordination between businesses and steamboats for tours and other events
- Creation of Paducah Main Street Brochure- Map and Directory for Marketing
- Development of Paducah Open House event with businesses, tourism, and realtors

FY 2015 Initiatives, Overview, and Changes:

- Receive National Historic Trail of Tears Designation for riverfront
- Administer a Gateway Project between LowerTown and the Paducah School of Art & Design
- Support businesses and artists in the development of their promotional activities
- Develop financial incentive program and/or grant program for upper story living initiative and historic building rehabilitation
- Develop a Retail Recruitment Plan for Downtown and LowerTown
- Access and develop strategies for vacant properties
- Create a pocket park on 2nd Street

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 0	$ 0	$ 24,165	$ 68,855
Contractuals	$ 0	$ 0	$ 0	$ 17,665
Commodities	$ 0	$ 0	$ 0	$ 55,630
Capital Outlay	$ 0	$ 0	$ 0	$ 0
	$ 0	**$ 0**	**$ 24,165**	**$ 142,150**
Funded Staffing Level	**0**	**0**	**1**	**1**

Budget Narrative:

This division was created in FY2014 and does not have a budget comparison available.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Downtown Development				
001-1207-513.10-01	Full Time/Regular			16,900	52,405
001-1207-513.10-05	Longevity				60
001-1207-513.14-01	FICA			1,050	3,085
001-1207-513.14-03	Medicare			245	725
001-1207-513.14-11	CERS - Non Hazardous			3,195	9,355
001-1207-513.14-17	Workers' Compensation				80
001-1207-513.14-19	Unemployment			30	160
001-1207-513.14-21	Life Insurance			45	135
001-1207-513.14-23	Cafeteria/Flex Plan			2,700	500
001-1207-513.16-50	Ins Waiver Cash Option				2,350
*	Personal Services			24,165	68,855
001-1207-513.21-02	Liability				1,500
001-1207-513.21-04	Property Damage				1,165

LEVEL	TEXT	TEXT AMT
1	BUILDING - 402 N 7TH ST	20
	IMPROVED PROPERTY - 427 N 6TH ST	155
	IMPROVED PROPERTY - 421 N 5TH ST	160
	IMPROVED PROPERTY - MADISON	70
	COLUMBIA THEATRE	760
		1,165

001-1207-513.23-07	Other				15,000

LEVEL	TEXT	TEXT AMT
1	LOWERTOWN MUSIC & ART FESTIVAL SUBSIDY	15,000
		15,000

*	Contractual Services				17,665
001-1207-513.37-01	Electricity				2,080

LEVEL	TEXT	TEXT AMT
1	510 BROADWAY (COLUMBIA THEATRE)	1,000
	533 MADISON (SMEDLEY YEISER)	900
	427 N 6TH ST	180
		2,080

001-1207-513.37-03	Natural Gas				1,500

LEVEL	TEXT	TEXT AMT
1	533 MADISON ST (SMEDLEY YEISER)	500
	510 BROADWAY (COLUMBIA THEATRE)	1,000
		1,500

001-1207-513.37-05	Telephone				900

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015

LEVEL	TEXT	TEXT AMT
1	CELL PHONE STIPEND (1 @ $480 PER YEAR)	480
	VCI INTERNET ($35/PER MONTH) TEXACO	420
		900

001-1207-513.37-07 Water 1,850

LEVEL	TEXT	TEXT AMT
1	533 MADISON ST (SMEDLEY YEISER)	525
	510 BROADWAY (COLUMBIA THEATRE)	1,325
		1,850

001-1207-513.38-01 Training & Travel 8,300

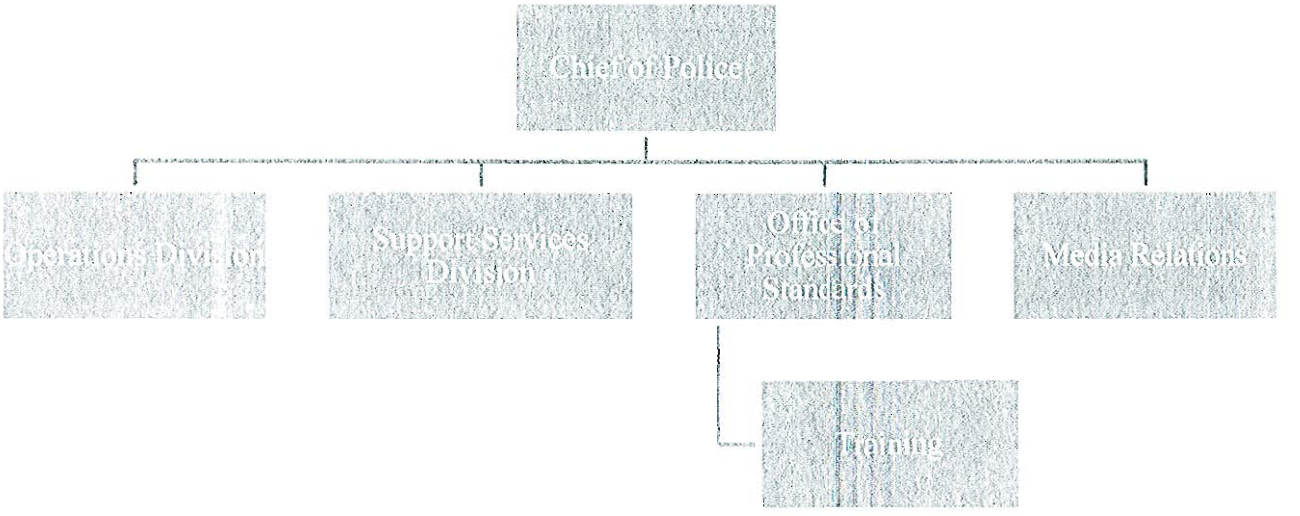
LEVEL	TEXT	TEXT AMT
1	DOWNTOWN DEVELOPMENT SPECIALIST	2,100
	BOARD MEMBER TRAINING	1,500
	MATCH FOR PO	4,200
	REGIONAL HISTORIC PRESERVATION	500
		8,300

001-1207-513.38-05	Dues,Mbrships,Books/Subs				1,000
001-1207-513.39-07	Printing				10,000
001-1207-513.39-09	Promotions				30,000
*	Commodities				55,630
**	Downtown Development			24,165	142,150
***	Planning	726,870	742,652	780,205	918,180

Fund: 001 General
Department: 16 Police
Division: 01 Administration

Division Overview and Functions:

The Administration Division of the Paducah Police Department is responsible for oversight of the department as a whole. It consists of the Chief of Police and his assistant, the Office of Professional Standards, the department's Training Officer and the Media Relations Director. The Department works to provide a high level of training for its officers in addition to maintaining technology and equipment. The department's mandated sworn strength is 78 with eight full-time civilian employees.



FY 2014 Highlights:

- Chief James Berry resigned to take a job as head of public safety at Kentucky State University.
- Brandon Barnhill was appointed Chief of Police, effective October 2013.
- Chief Barnhill's promotion created a "trickle-down effect" prompting promotions of a new assistant chief, captain and sergeant. (See Patrol Division)
- The department earned re-accreditation through the Kentucky Association of Chiefs of Police.
- Four new officers were hired. (See Patrol Division)

FY 2015 Initiatives, Overview and Changes:

- Anticipated retirements will create opportunities for career advancement for officers. (Example: Training Officer has given notice that he will retire at the end of July 2014. His position is integral to a department of Paducah's size.)
- The department will host an FBI Supervisor Leadership Institute course in July.
- Initiation of a new Public Relations Officer assignment.
- Re-energizing of our Chaplaincy program.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 448,777	$ 456,100	$ 424,150	$ 491,680
Contractuals	$ 293,356	$ 205,389	$ 200,795	$ 207,070
Commodities	$ 172,053	$ 138,021	$ 202,655	$ 176,965
Capital Outlay	$ 0	$ 4,430	$ 1,700	$ 11,765
	$ 914,186	**$ 803,940**	**$ 829,300**	**$ 887,480**
Funded Staffing Level	4	4	4	4

Budget Narrative:

The FY2015 budget for the Paducah Police Department totals $9,557,065, an increase of 3.6% as compared to FY2014.

- Of the FY2015 budget increase, 1.1% is in a personnel cost line item, set aside for expected retirement payouts that could be in excess of $100,000. The remainder of the Personal Service increase primarily is due to an increase in salaries and benefits, agreed upon in the Bargaining Unit contract set to take effect July 1, 2014. Department-wide, personnel costs increased $219,530 from FY2014 original budget. Personnel costs make up approximately 85% of the police department's total budget.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Police				
	Administrative Services				
001-1601-521.10-01	Full Time/Regular	254,292	263,452	245,655	261,505
LEVEL	TEXT		TEXT AMT		
1	REGULAR WAGES		254,945		
	RETIREMENT PAYOUT		6,560		
			261,505		
001-1601-521.10-02	Part Time/Regular	38,231	37,029	29,000	50,360
001-1601-521.10-05	Longevity	1,718	1,868	2,550	2,940
001-1601-521.12-01	Full Time/Regular OT	9,712	3,650	7,505	7,575
001-1601-521.12-02	Part Time/Regular OT	1,420	3,205	2,000	1,000
001-1601-521.14-01	FICA	11,723	11,932	5,615	5,805
001-1601-521.14-03	Medicare	4,740	4,787	4,060	4,430
001-1601-521.14-09	CERS - Hazardous	46,313	49,059	60,520	81,935
001-1601-521.14-11	CERS - Non Hazardous	8,601	9,200	8,780	8,365
001-1601-521.14-15	Deferred compensation	22,358	22,773	3,370	
001-1601-521.14-17	Workers' Compensation	5,619	5,590	6,120	6,435
001-1601-521.14-19	Unemployment	917	89	500	1,025
001-1601-521.14-21	Life Insurance	773	572	535	535
001-1601-521.14-23	Cafeteria/Flex Plan	26,415	26,936	24,415	32,050
001-1601-521.14-25	Physical Fitness Incent				500
001-1601-521.16-05	State Incentive Pay	8,874	9,300	9,300	9,300
001-1601-521.16-10	Clothing Allowance	3,719	3,063	3,400	3,300
001-1601-521.16-25	Specialized Duty Pay	1,044	992	1,040	1,040
001-1601-521.16-30	College Credit	1,948	2,003	2,370	2,400
001-1601-521.16-35	Automobile allowance			4,385	6,000
001-1601-521.16-45	Gym Reimbursement	360	600	480	480
001-1601-521.16-50	Ins Waiver Cash Option			2,550	4,700
*	Personal Services	448,777	456,100	424,150	491,680
001-1601-521.21-02	Liability	61,917	62,734	62,940	64,200
001-1601-521.21-03	Police Liability	67,137	67,003	67,005	68,345
001-1601-521.21-04	Property Damage	5,935	5,917	6,095	6,245
LEVEL	TEXT		TEXT AMT		
1	1400 BROADWAY		6,245		
			6,245		
001-1601-521.21-05	Vehicle	4,227	3,321	2,915	2,975
001-1601-521.22-01	Computer Hardware		5,490	4,400	4,400
LEVEL	TEXT		TEXT AMT		
1	NETMOTION ANNUAL MAINTENANCE		4,400		
			4,400		
001-1601-521.22-02	Computer Software	5,337	16,985	24,715	25,440

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
LEVEL	TEXT		TEXT AMT		
1	HTE -				
	RETROFIT MODIFICATION OPTION		2,885		
	QREP CATALOG (CC)		340		
	CRIMES MANAGEMENT		9,975		
	MOBILE DATA BROWSER (CAD IV OR CAD V) (64)		12,240		
			25,440		
001-1601-521.22-03	Copiers	1,736	1,873	2,000	2,000
001-1601-521.22-06	Communication Equipment	37,493	31,807	22,375	22,115
LEVEL	TEXT		TEXT AMT		
1	170 RADIOS @ $10.84/MONTH		22,115		
			22,115		
001-1601-521.23-01	Banking & Investment	434	850	850	850
001-1601-521.23-04	Laundry	497	450	500	500
001-1601-521.23-07	Other	6,600	4,959	6,000	9,000
LEVEL	TEXT		TEXT AMT		
1	RECRUITING		2,000		
	JR CPA		1,000		
	CPA		1,000		
	AWARDS CEREMONY		2,000		
	LANGUAGE LINE		250		
	OCCUNET		800		
	CATERING - RETIREES, ASSESSORS, ECT		1,000		
	OTHER		950		
			9,000		
001-1601-521.23-16	Animal Control (County)	102,043			
001-1601-521.24-32	Explorer Program			1,000	1,000
*	Contractual Services	293,356	205,389	200,795	207,070
001-1601-521.31-03	Fuel	8,382	5,120	7,065	5,250
LEVEL	TEXT		TEXT AMT		
1	1400 GAL GASOLINE @ $3.75		5,250		
			5,250		
001-1601-521.33-01	Fleet Charges	2,479	1,115	2,500	2,000
001-1601-521.33-02	Vehicle Lease	12,650	9,004	7,525	5,165
001-1601-521.33-03	Equipment	137	931	500	500
001-1601-521.33-05	Property/Plant	15,812	11,711	10,300	10,000
001-1601-521.35-03	Office	6,929	4,503	7,500	8,000
LEVEL	TEXT		TEXT AMT		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
1	EMPLOYEE APPRECIATION		2,000		
	SUPPLIES		6,000		
			8,000		
001-1601-521.35-13	Field Operation Supplies	1,102	1,364	2,450	4,000
LEVEL	TEXT		TEXT AMT		
1	PROMOTIONS		1,250		
	TARGETS/RANGE MATERIALS		750		
	MALL NIGHT OUT		250		
	OTHER		1,750		
			4,000		
001-1601-521.35-29	Gear/Leather	786	726	6,850	11,000
LEVEL	TEXT		TEXT AMT		
1	LEATHER GEAR, COMMENDATION BARS, PATCHES, BADGES AND BRASS; DAMAGED ON DUTY		11,000		
			11,000		
001-1601-521.37-01	Electricity	40,512	46,187	60,520	46,500
LEVEL	TEXT		TEXT AMT		
1	1400 BROADWAY & GARAGE		46,500		
			46,500		
001-1601-521.37-03	Natural Gas	4,377	3,892	5,700	4,700
LEVEL	TEXT		TEXT AMT		
1	1400 BROADWAY		4,700		
			4,700		
001-1601-521.37-05	Telephone	15,822	4,078	4,465	4,695
LEVEL	TEXT		TEXT AMT		
1	VCI INTERNET ($37/PER MONTH)		445		
	OTHER (TNCI & ATT)		50		
	CELL PHONE STIPEND (5 @ $480 PER YEAR)		2,400		
	SAT PHONE (YEARLY CHARGE)		900		
	FIREHORN (YEARLY CHARGE)		900		
			4,695		
001-1601-521.37-07	Water	1,723	1,840	1,755	1,550
LEVEL	TEXT		TEXT AMT		
1	1400 BROADWAY		1,550		
			1,550		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
001-1601-521.37-11	Refuse	2,107	4,417	3,500	3,650

LEVEL	TEXT	TEXT AMT
1	REFUSE ($195.83/MONTH)	2,350
	STERICYCLE	1,300
		3,650

001-1601-521.38-01	Training & Travel	13,117	10,028	13,080	20,000

LEVEL	TEXT	TEXT AMT
1	FIREARMS INSTRUCTOR	1,000
	DEFENSE TACTIC INSTRUCTOR	1,500
	DRIVING INSTRUCTOR	3,000
	IN-SERVICES	1,500
	IACP CONFERENCE (CHIEF)	3,000
	FBINAA (WHITE)	500
	KLEC INSTRUCTOR	1,000
	KACP CONFERENCE (CHIEF)	1,000
	FBI - LEEDA (CHIEF)	1,000
	PROFESSIONAL DEVELOPMENT (CHIEF)	1,500
	PROFESSIONAL DEVELOPMENT - DEPARTMENT	5,000
		20,000

001-1601-521.38-05	Dues,Mbrships,Books/Subs	2,732	5,354	9,255	5,355

LEVEL	TEXT	TEXT AMT
1	IACP (CHIEF)	150
	KACP (CHIEF/WHITE)	240
	ROTARY (CHIEF)	250
	FBI - LEDDA (CHIEF)	100
	PIP CARD (CHIEF)	150
	PERF (CHIEF)	160
	JP RIFLE CLUB	4,000
	PADUCAH SUN	100
	NIOA (ROBIN)	100
	ILETA (ESTES)	55
	SPI (CHIEF)	50
		5,355

001-1601-521.39-01	Advertisement	285	102	600	600
001-1601-521.39-03	Ammunition	39,158	22,708	53,590	37,500

LEVEL	TEXT	TEXT AMT
1	AMMUNITION	37,500
		37,500

001-1601-521.39-05	Postage	1,506	2,249	2,500	2,500
001-1601-521.39-07	Printing	2,437	2,192	3,000	4,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
*	Commodities	172,053	138,021	202,655	176,965
001-1601-521.42-05	Building & Improvements		3,213		
001-1601-521.42-09	Computer Hardware		1,217	1,700	
001-1601-521.42-21	Weapons				11,765

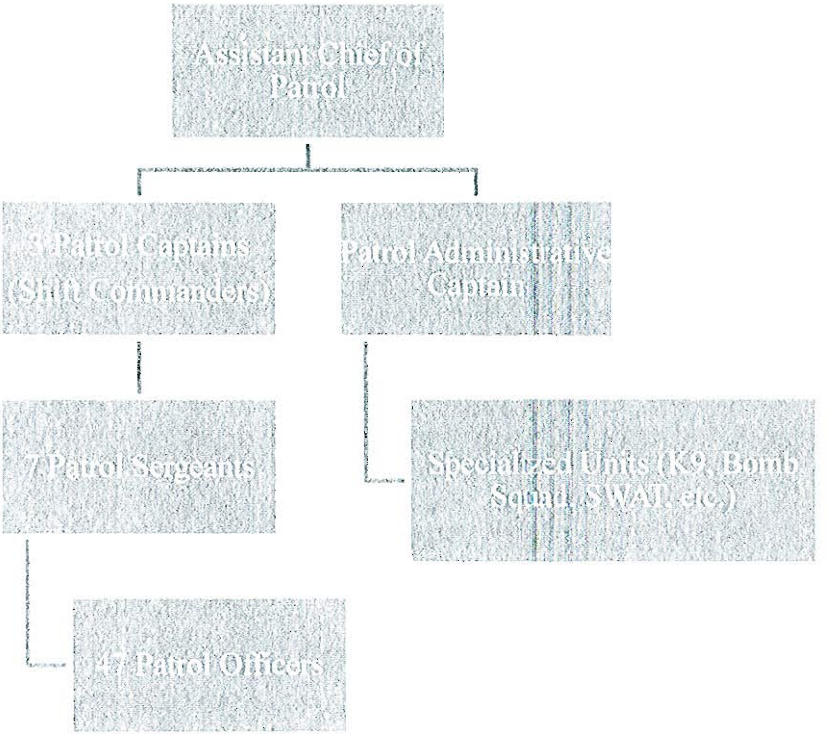
LEVEL	TEXT	TEXT AMT
1	80 GLOCKS @ $419 EACH	33,520
	TRADE-IN CREDIT FOR 85 GLOCKS	21,755-
		11,765

*	Capital Outlay		4,430	1,700	11,765
**	Administrative Services	914,186	803,940	829,300	887,480

Fund: 001 General
Department: 16 Police
Division: 02 Patrol

Division Overview and Functions:

The Patrol Division of the Paducah Police Department is responsible for all uniformed personnel and preliminary investigation of reported crimes and vehicle collisions in the City of Paducah. It consists of the Assistant Chief of Patrol, three Captains (shift commanders), the Patrol Administrative Captain, seven Sergeants and 47 officers. The Patrol Administrative Captain oversees special units, which include K9, Bomb Squad, SWAT, Collision Reconstruction, and the Hostage Negotiations Team.



FY 2014 Highlights:

- Chief Barnhill's promotion created a "trickle-down effect," prompting promotions to Assistant Chief, Captain, and Sergeant.
- A lateral candidate and three new officers were hired.
- Major crime was down 7.6 %.
- Violent crimes were down 12.6%..
- Robbery was down 32%.
- Injury crashes and total injuries were down 19% and 10%, respectively.

FY 2015 Initiatives, Overview and Changes:

- Institute an in-depth analysis of patrol functions and priorities to more effectively provide police services.
- Transition new supervisors into key positions within the department.
- Continue moving toward replacement of all older in-car computer technology.
- Continue progress toward P25 compliance with all radio systems.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$5,118,849	$5,380,002	$5,327,490	$5,650,355
Contractuals	$ 61,105	$ 57,047	$ 67,070	$ 63,650
Commodities	$ 760,033	$ 711,233	$ 786,357	$ 768,465
Capital Outlay	$ 45,978	$ 49,294	$ 73,723	$ 20,760
	$5,985,965	**$6,197,576**	**$6,254,640**	**$6,503,230**
Funded Staffing Level	**64**	**64**	**60**	**60**

Budget Narrative:

The FY2015 budget for the Patrol Division (Cost Center 1602) is $6,503,230, an increase of $248,590 over FY2014.

- The increase primarily is due to a 1% rise in salaries and benefits, agreed upon in the Bargaining Unit contract set to take effect July 1, 2014. Of the Patrol Division increase, $322,865 is in personal services.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Patrol				
001-1602-521.10-01	Full Time/Regular	2,711,408	2,836,910	2,814,430	3,075,990

LEVEL	TEXT	TEXT AMT
1	REGULAR WAGES	3,023,935
	RETIREMENT PAYOUT	52,055
		3,075,990

001-1602-521.10-05	Longevity	6,290	5,011	5,280	5,100
001-1602-521.12-01	Full Time/Regular OT	341,749	331,183	345,000	348,450
001-1602-521.12-02	Part Time/Regular OT	16,922	25,119	15,010	15,150
001-1602-521.14-01	FICA	4,657	80		
001-1602-521.14-03	Medicare	42,827	44,295	46,455	46,310
001-1602-521.14-09	CERS - Hazardous	1,154,841	1,282,956	1,211,750	1,242,975
001-1602-521.14-11	CERS - Non Hazardous	14,940	251		
001-1602-521.14-17	Workers' Compensation	66,890	71,450	77,730	85,205
001-1602-521.14-19	Unemployment	9,378	954	5,160	10,980
001-1602-521.14-21	Life Insurance	11,652	8,372	8,015	8,015
001-1602-521.14-23	Cafeteria/Flex Plan	477,915	492,061	484,270	493,225
001-1602-521.14-25	Physical Fitness Incent	2,650	4,650	6,000	4,000
001-1602-521.16-05	State Incentive Pay	163,604	183,157	186,000	186,005
001-1602-521.16-10	Clothing Allowance	43,297	47,090	54,700	57,800

LEVEL	TEXT	TEXT AMT
1	59 OFFICERS ($900/EACH)	53,100
	PART-TIME (POWERS/PARKING SPEC)	700
	4 NEW HIRES	4,000
		57,800

001-1602-521.16-25	Specialized Duty Pay	19,856	17,872	20,800	16,640
001-1602-521.16-30	College Credit	21,075	23,371	27,160	27,600
001-1602-521.16-45	Gym Reimbursement	8,898	5,220	7,000	5,760
001-1602-521.16-50	Ins Waiver Cash Option			12,730	21,150
*	Personal Services	5,118,849	5,380,002	5,327,490	5,650,355
001-1602-521.21-01	Bonds	1,075	1,007	1,050	1,050
001-1602-521.21-05	Vehicle	51,015	50,386	51,170	55,150
001-1602-521.22-03	Copiers	4,023	2,722	2,750	2,750
001-1602-521.23-07	Other	4,992	2,932	12,100	4,700

LEVEL	TEXT	TEXT AMT
1	BOMB PERMIT	100
	X-RAY PERMIT	250
	WRECKERS	1,000
	PRISONER MEDICAL	3,000
	OTHER	350
		4,700

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
*	Contractual Services	61,105	57,047	67,070	63,650
001-1602-521.31-03	Fuel	226,429	236,352	240,181	256,400

LEVEL	TEXT	TEXT AMT
1	68,000 GAL GASOLINE @ $3.75	255,000
	350 GAL DIESEL @ $4.00	1,400
		256,400

001-1602-521.33-01	Fleet Charges	164,193	156,685	203,000	165,000
001-1602-521.33-02	Vehicle Lease	223,906	188,289	201,305	215,350
001-1602-521.33-03	Equipment	2,342	4,551	5,600	5,400

LEVEL	TEXT	TEXT AMT
1	OTHER REPAIRS	5,400
		5,400

001-1602-521.33-06	MDT Replacement	13,928	19,653	22,125	
001-1602-521.35-03	Office	12,155	7,621	7,800	
001-1602-521.35-13	Field Operation Supplies	15,972	4,942	12,300	8,500

LEVEL	TEXT	TEXT AMT
1	ACCIDENT RECONSTRUCTION TEAM SUPPLIES	100
	L3 BATTERIES	500
	FOOD/WATER FOR COMMAND CENTER	250
	EXPLOSIVES, SPRAYS, TEST KITS, RELATED ITEMS	7,650
		8,500

001-1602-521.35-18	K-9	5,893	5,252	7,000	6,000
001-1602-521.35-29	Gear/Leather	10,259	2,055	3,000	
001-1602-521.37-05	Telephone	14,066	35,542	41,210	37,850

LEVEL	TEXT	TEXT AMT
1	OTHER (TNCI & ATT)	50
	VERIZON ($3010/PER MONTH FOR MDT'S)	36,120
	CELL PHONE STIPEND (2 @ $480 PER YEAR)	960
	BOMB SQUAD WIRELESS INTERNET CARD	720
		37,850

001-1602-521.38-01	Training & Travel	63,698	44,712	36,200	59,585

LEVEL	TEXT	TEXT AMT
1	IN-SERVICES	16,500
	CJED	4,000
	IACP (KRUEGER)	3,000
	APS	2,400
	LEADERSHIP	1,100
	FBI - LEEDA	1,200

ACCOUNT NUMBER ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
PROFESSIONAL DEVELOPMENT (KRUEGER)		2,000		
CNT CONFERENCE		2,200		
BOMB RECERTIFICATION (SMITH/QUINN)		2,000		
BOMB ANNUAL TRAINING		2,000		
K-9 RECERTIFICATION		3,800		
K-9 CONFERENCE		1,900		
K-9 CONFERENCE (NASHVILLE)		450		
SWAT ANNUAL TRAINING		1,500		
SWAT LESS LETHAL INSTRUCTOR		1,500		
KTOA BASIC SWAT		3,000		
SWAT SNIPER TRAINING		2,000		
ART CONTINUING ED		4,475		
ART NEW MEMBERSHIP				
-CLASS 1		825		
-CLASS 2		3,735		
		59,585		
001-1602-521.38-05 Dues,Mbrships,Books/Subs	2,648	2,227	2,155	2,580

LEVEL	TEXT	TEXT AMT
1	KACP - 5 MEMBERS	500
	IACP - 2 MEMBERS	240
	LIONS (KRUEGER)	200
	SPI (LAIRD)	50
	CRIMINAL LAW MANUAL	200
	FBINAA (KRUEGER)	120
	PIP CARD (KRUEGER)	150
	IABTI-SWAT	250
	NTOA-SWAT	250
	KTOA - SWAT	250
	NAPWDA - K-9'S	135
	K-9 LEGAL UPDATES	35
	KIWANIS (LAIRD)	200
		2,580

001-1602-521.38-07 Education (tuition reimb)	3,099	2,883	3,481	10,800
001-1602-521.39-01 Advertisement	1,061			
001-1602-521.39-07 Printing	384	469	1,000	1,000
* Commodities	760,033	711,233	786,357	768,465
001-1602-521.40-03 Equipment - Non Highway			14,500	
001-1602-521.42-09 Computer Hardware	5,111	3,156	2,850	
001-1602-521.42-11 Computer Software	3,045			
001-1602-521.42-12 Equipment - Safety	5,371	4,087	19,073	6,560

LEVEL	TEXT	TEXT AMT
1	7 REPLACEMENT VESTS	4,200
	4 NEW HIRES	2,360

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
			6,560		
001-1602-521.42-13	Equipment - Communication		9,100	3,850	10,000

LEVEL	TEXT	TEXT AMT
1	PORT SECURITY GRANT MATCH (25%)	10,000
		10,000

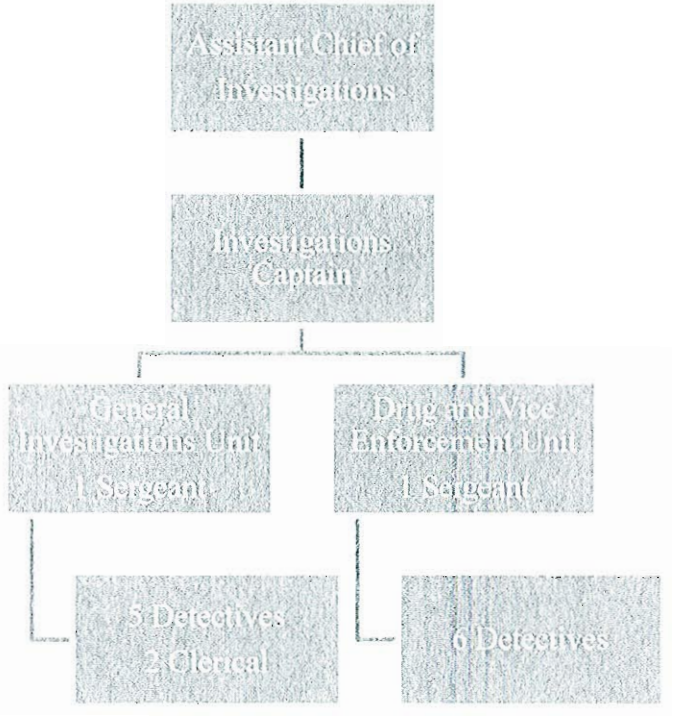
001-1602-521.42-15	Equipment-Electronic/Surv	20,766	14,309	32,450	
001-1602-521.42-19	Equipment - Other	8,000	10,000		
001-1602-521.42-21	Weapons	3,685	8,642	1,000	4,200
*	Capital Outlay	45,978	49,294	73,723	20,760
**	Patrol	5,985,965	6,197,576	6,254,640	6,503,230

Fund: 001 General
Department: 16 Police
Division: 04 Investigations

Division Overview and Functions:

The Investigations Division's responsibilities are two-fold. The General Investigations and Drug and Vice Enforcement units investigate major crime and mid- to high-level drug offenses; while the Records and Evidence units are tasked with maintaining the department's records and overseeing the storage and tracking and maintaining the integrity of evidence seized by the department's officers.

The Division consists of the Assistant Chief of Investigations, one captain, two sergeants, 11 detectives and two clerical personnel.



FY 2014 Highlights:

- A full annual audit of the department's Evidence storage showed all 12,000-plus items were accounted for, with only two clerical data entry errors.
- Det. Matthew Wentworth was named the department's Employee of the Year for 2013.
- The Drug and Vice Enforcement Unit initiated more than 150 illicit drug trafficking case with a clearance rate of 92%.
- The General Investigations Unit investigated 247 cases, with a 78% clearance rate.
- Promotion of employee to Evidence Technician II.
- Hiring of employee for Evidence Technician I position.

FY 2015 Initiatives, Overview and Changes:

- Continue the transition of training two new supervisors in the investigative units (General Investigations and Drug and Vice Enforcement). These key positions involve several strategies and criminal processes to ensure the successful outcome of our criminal investigations.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$1,732,025	$1,881,565	$1,968,885	$1,973,755
Contractuals	$ 49,831	$ 43,469	$ 40,170	$ 46,945
Commodities	$ 147,361	$ 104,580	$ 128,810	$ 145,055
Capital Outlay	$ 13,264	$ 4,484	$ 4,950	$ 600
	$1,942,481	**$2,034,098**	**$2,142,815**	**$2,166,355**
Funded Staffing Level	**22**	**20**	**23**	**23**

Budget Narrative:

The FY2015 budget for the Investigations Division (Cost Center 1604) is $2,166,355, an increase of $23,540 over FY2014.

- The increase primarily is due to a 1% rise in salaries and benefits, agreed upon in the Bargaining Unit contract set to take effect July 1, 2014. Personal Services accounts for the majority of the Investigations Division's increase for FY2015.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Investigations				
001-1604-521.10-01	Full Time/Regular	920,061	1,034,727	1,072,440	1,121,530

LEVEL	TEXT	TEXT AMT
1	REGULAR WAGES	1,084,470
	RETIREMENT PAYOUT	37,060
		1,121,530

001-1604-521.10-05	Longevity	4,569	6,089	6,845	6,420
001-1604-521.12-01	Full Time/Regular OT	115,307	96,216	105,005	106,050
001-1604-521.12-02	Part Time/Regular OT	2,126	2,480	2,000	1,000
001-1604-521.14-01	FICA	12,678	15,990	16,260	14,260
001-1604-521.14-03	Medicare	14,649	15,643	16,650	16,310
001-1604-521.14-09	CERS - Hazardous	324,297	351,761	368,965	346,250
001-1604-521.14-11	CERS - Non Hazardous	41,424	54,660	54,215	46,095
001-1604-521.14-17	Workers' Compensation	17,708	18,735	21,875	24,125
001-1604-521.14-19	Unemployment	3,186	341	1,840	3,850
001-1604-521.14-21	Life Insurance	4,036	3,307	3,180	3,050
001-1604-521.14-23	Cafeteria/Flex Plan	192,358	204,463	202,360	179,260
001-1604-521.14-25	Physical Fitness Incent	410	1,450	2,750	3,750
001-1604-521.16-05	State Incentive Pay	41,130	44,564	46,500	46,505
001-1604-521.16-10	Clothing Allowance	17,383	9,881	17,700	18,400

LEVEL	TEXT	TEXT AMT
1	15 OFFICERS $1000/EACH	15,000
	8 CIVILIANS $350/EACH	2,800
	LYNCH	600
		18,400

001-1604-521.16-25	Specialized Duty Pay	8,724	9,400	9,360	10,400
001-1604-521.16-30	College Credit	9,843	9,158	10,500	9,600
001-1604-521.16-45	Gym Reimbursement	2,136	2,700	2,800	2,800
001-1604-521.16-50	Ins Waiver Cash Option			7,640	14,100
*	Personal Services	1,732,025	1,881,565	1,968,885	1,973,755
001-1604-521.21-05	Vehicle	9,353	13,540	15,070	15,375
001-1604-521.22-01	Computer Hardware	6,790	5,065	6,200	7,800

LEVEL	TEXT	TEXT AMT
1	EVIDENCE TRACKER	3,200
	L-3 SERVER	4,600
		7,800

001-1604-521.22-03	Copiers	3,744	2,452	3,000	3,000
001-1604-521.23-07	Other	4,504	6,432	7,000	11,870

LEVEL	TEXT	TEXT AMT
1	ACCURINT	1,800

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	TRANS UNION		600		
	CREDIT BUREAU		300		
	PRISONER MEDICAL		2,000		
	DNA		2,000		
	PHONE SUBPOENAS		500		
	FILE PRO MAKER FEE		330		
	DRUG BURNS		1,200		
	WRECKERS		400		
	COMCAST - DAVE		700		
	LEXIS NEXIS		1,800		
	ALERT ALARM		240		
			11,870		
001-1604-521.24-01	Rental Equipment	240			
001-1604-521.24-09	Rent	25,200	15,500	8,400	8,400
001-1604-521.24-26	Confidential Funds		480	500	500
*	Contractual Services	49,831	43,469	40,170	46,945
001-1604-521.31-03	Fuel	24,165	24,796	23,110	30,100

LEVEL	TEXT	TEXT AMT
1	8000 GAL GASOLINE @ $3.75	30,000
	25 GAL DIESEL @ $4.00	100
		30,100

001-1604-521.33-01	Fleet Charges	20,168	14,050	16,500	15,000
001-1604-521.33-02	Vehicle Lease	25,210	16,510	18,430	25,945
001-1604-521.33-03	Equipment	2,920	2,422	5,900	3,900
001-1604-521.35-03	Office	16,410	12,955	17,500	18,500
001-1604-521.35-09	Photography	750			
001-1604-521.35-13	Field Operation Supplies	3,096	2,154	6,000	3,500
001-1604-521.35-29	Gear/Leather	996	475	1,000	
001-1604-521.37-01	Electricity	2,988	1,430	2,000	1,500
001-1604-521.37-03	Natural Gas	861	615	1,000	750
001-1604-521.37-05	Telephone	17,458	10,130	11,320	10,360

LEVEL	TEXT	TEXT AMT
1	VCI INTERNET ($220/PER MONTH)	2,640
	AIR CARDS (1 @ $40/PER MONTH)	480
	CELL PHONE STIPEND (15 @ $480 PER YEAR)	7,200
	OTHER (TNCI & ATT)	40
		10,360

001-1604-521.37-07	Water	220	115	300	300
001-1604-521.38-01	Training & Travel	25,478	13,023	19,650	21,550

LEVEL	TEXT	TEXT AMT
1	IN-SERVICES	7,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	DAVE SSPECIALIZED TRAINING		2,500		
	KY POLYGRAPH		1,000		
	IDTM - MANAGING DET UNIT		1,700		
	PRESCRIPTION DRUG CONFERENCE		1,250		
	STAR TRAINING		300		
	MARIJUANA ID		300		
	PROFESSIONAL DEVELOPMENT		2,500		
	SUPERVISOR DEVELOPMENT		2,000		
	IACP		3,000		
			21,550		
001-1604-521.38-05	Dues,Mbrships,Books/Subs	5,910	5,905	6,100	6,450

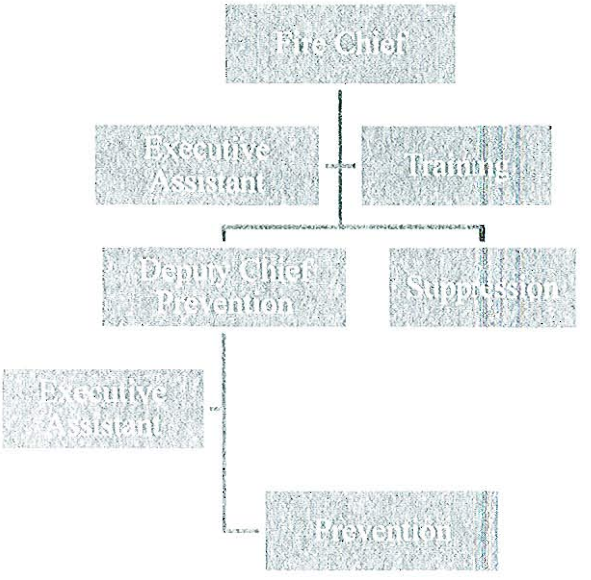
LEVEL	TEXT	TEXT AMT
1	LEADS ONLINE	3,000
	ROCOC	300
	IADE	150
	GPS TRACKER PLANS	1,200
	IACP,FBI,LEEDA,KACP (GRIMES)	610
	KPA (YOUNG)	50
	IACIS (CROWELL)	100
	SEARCH/SEIZURE BULLETIN	400
	LIONS (GRIMES)	200
	FBINAA (ROBERTS)	120
	PIP CARD	150
	IACP (ROBERTS)	120
	SPO (GRIMES)	50
		6,450

001-1604-521.38-07	Education (tuition reimb)	731			7,200
*	Commodities	147,361	104,580	128,810	145,055
001-1604-521.42-09	Computer Hardware	4,765	2,072	4,350	
001-1604-521.42-11	Computer Software	3,990			
001-1604-521.42-15	Equipment-Electronic/Surv	4,509	2,412	600	600
*	Capital Outlay	13,264	4,484	4,950	600
**	Investigations	1,942,481	2,034,098	2,142,815	2,166,355
***	Police	8,842,632	9,035,614	9,226,755	9,557,065

Fund: 001 General
Department: 18 Fire
Division: 01 Administration

Division Overview and Functions:

The Paducah Fire Department is an ISO-3 rated department that covers Paducah's 21 square miles with its five fire stations. The department is divided into training, prevention, and suppression divisions. The Administration Division is responsible for general management of all divisions of the Paducah Fire Department. The Administrative Division includes the Fire Chief, Deputy Chief of Fire Prevention, and two Executive Assistants.



FY 2014 Highlights:

- Reduced the backlog of deeds from 14 months to six months
- Fully automated the payroll process
- Initiated 21 foreclosure actions for the purpose of redevelopment totaling approximately $100,000 in foreclosure costs. Additionally, 13 properties were sold with 25 properties currently in the process.
- Conducted regional educational class for contractors and fire departments with an attendance of 210

FY 2015 Initiatives, Overview, and Changes:

- Complete deed book backlog
- Continue foreclosure actions on property for redevelopment and revitalization
- Continue demolition actions on the remainder of the houses on the demolition list
- Increase demolition account from $50,000 to $100,000
- Recommend the addition of one Deputy Chief of Operations who will be accounted for in the suppression division
- Continue to provide a regional educational class for contractors and fire departments

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 187,945	$ 393,218	$ 399,220	$ 457,485
Contractuals	$ 176,141	$ 11,945	$ 11,590	$ 78,335
Commodities	$ 14,396	$ 37,349	$ 41,090	$ 42,195
Capital Outlay	$ 0	$ 7,455	$ 26,400	$ 21,600
	$ 378,482	**$ 449,967**	**$ 478,300**	**$ 599,615**
Funded Staffing Level	**2**	**4**	**4**	**5**

Budget Narrative:

The FY2015 budget for the Administration Division of the Fire Department totals $599,615, an increase of $121,315 (25.4%) as compared to FY2014.

- Contractual Services increased due to planning for grant application matches. In the past, matching funds for grants were not in the Fire Department's budget. When the Department received a grant, the matching funds had been taken from the Commission Contingency Fund.
- Capital Outlay decreased because of projections to purchase two Laserfiche licenses in the upcoming year rather than the ten we purchased last year for staff in the Fire Prevention Division.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Fire				
	Administration				
001-1801-522.10-01	Full Time/Regular	115,678	242,461	248,655	288,090
001-1801-522.10-05	Longevity	1,534	2,665	3,000	3,240
001-1801-522.12-01	Full Time/Regular OT	19	75		
001-1801-522.14-01	FICA	1,965	4,523	4,620	4,615
001-1801-522.14-03	Medicare	1,614	3,309	3,340	3,355
001-1801-522.14-09	CERS - Hazardous	31,679	66,157	64,470	76,480
001-1801-522.14-11	CERS - Non Hazardous	7,326	15,992	15,915	14,840
001-1801-522.14-17	Workers' Compensation	1,810	3,485	3,760	4,890
001-1801-522.14-19	Unemployment	359	71	385	935
001-1801-522.14-21	Life Insurance	378	558	525	590
001-1801-522.14-23	Cafeteria/Flex Plan	16,293	40,638	39,950	44,350
001-1801-522.16-05	State Incentive Pay	3,074	6,200	6,200	7,700
001-1801-522.16-10	Clothing Allowance	85	1,241	2,400	2,400

LEVEL	TEXT	TEXT AMT
1	2 ADMIN STAFF $300/EACH	600
	2 UNIFORM STAFF $900/EACH	1,800
		2,400

001-1801-522.16-35	Automobile allowance	6,023	5,723	6,000	6,000
001-1801-522.16-45	Gym Reimbursement	108	120		
*	Personal Services	187,945	393,218	399,220	457,485
001-1801-522.21-02	Liability	1,597	2,980	3,260	3,325
001-1801-522.21-05	Vehicle		1,550	1,220	1,725
001-1801-522.22-02	Computer Software	4,597	4,982	4,985	5,240

LEVEL	TEXT	TEXT AMT
1	HTE -	
	FIRE RESOURCES ACTIVITY TRACKING	1,215
	FIRE PREVENTION SYSTEM	1,215
	FIRE INCIDENT REPORTING	2,065
	QREP CATALOG - FS	340
	MOBILE DATA BROWSER FOR FIRES	405
		5,240

001-1801-522.22-03	Copiers	513	527	800	800
001-1801-522.22-06	Communication Equipment	1,032	1,906	1,325	13,445

LEVEL	TEXT	TEXT AMT
1	75 RADIOS @ $10.84/MONTH	9,760
	MOTOROLA CONTRACT ($306.76/MONTH)	3,685
		13,445

001-1801-522.23-05	Legal	168,402			
001-1801-522.23-07	Other				53,800

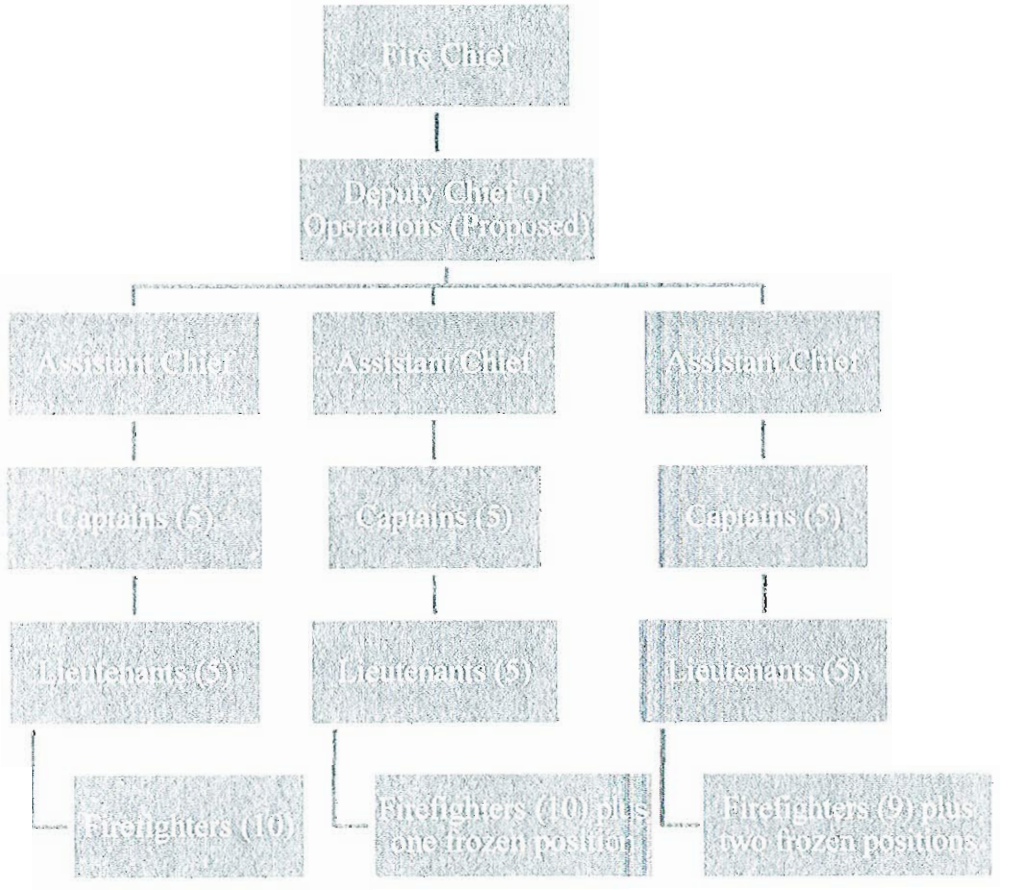
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
LEVEL	TEXT		TEXT AMT		
1	ASSISTANT TO FIREFIGHTERS GRANT OPERATIONS (10%)		27,000		
	KLC SAFETY GRANT		6,000		
	PORT SECURITY		20,800		
			53,800		
*	Contractual Services	176,141	11,945	11,590	78,335
001-1801-522.31-03	Fuel		2,608	3,265	3,190
LEVEL	TEXT		TEXT AMT		
1	850 GAL GASOLINE @ $3.75		3,190		
			3,190		
001-1801-522.33-01	Fleet Charges		1,477	1,500	1,500
001-1801-522.33-02	Vehicle Lease		2,786	4,355	4,365
001-1801-522.35-03	Office	8,202	11,944	12,300	12,500
001-1801-522.37-05	Telephone	1,828	1,695	2,565	2,325
LEVEL	TEXT		TEXT AMT		
1	VERIZON WIRELESS (LAPTOP CARD 2 @ $40/PER MONTH)		960		
	OTHER (TNCI & ATT)		165		
	CELL PHONE STIPEND (2.5 @ $480 PER YEAR)		1,200		
			2,325		
001-1801-522.38-01	Training & Travel	2,395	14,337	13,300	13,775
LEVEL	TEXT		TEXT AMT		
1	ICC CONFERENCE REGISTRATION		540		
	ICC CONFERENCE TRAVEL		1,500		
	CAAK CONFERENCE REGISTRATION		160		
	SUGA CONFERENCE		2,500		
	HTE TRAINING		6,500		
	FDIC		2,100		
	GREEN RIVER OFFICERS SCHOOL		475		
			13,775		
001-1801-522.38-05	Dues,Mbrships,Books/Subs	1,008	1,090	2,895	3,630
LEVEL	TEXT		TEXT AMT		
1	ICC 2 @$100/EACH		200		
	CAAK @ $25/EACH		50		
	EDM		100		
	KY STATE TREASURER (BUILDING)		100		
	NFPA MEMBERSHIP 2 @ $150/EACH & SUBSCRIPTION		1,200		
	IAFC 4 @ $300/EACH		1,200		
	KAFC		300		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	MISC MEMBERSHIP & SUBSCRIPTIONS		480		
			3,630		
001-1801-522.39-01	Advertisement	212	259	410	410
LEVEL	TEXT		TEXT AMT		
1	TURNOUT GEAR AD		210		
	KFA AD		100		
	FIRE PREVENTION AD JPFA		100		
			410		
001-1801-522.39-05	Postage	751	576	500	500
001-1801-522.39-07	Printing		577		
*	Commodities	14,396	37,349	41,090	42,195
001-1801-522.42-09	Computer Hardware			20,400	20,400
LEVEL	TEXT		TEXT AMT		
1	ADMIN COMPUTERS REPLACEMENT PLAN 4 @ $1600/EACH		6,400		
	FIELD COMPUTER REPLACEMENT PLAN 4 @ $3500/EACH		14,000		
			20,400		
001-1801-522.42-11	Computer Software			6,000	1,200
LEVEL	TEXT		TEXT AMT		
1	2 LASERFICHE LICENSES		1,200		
			1,200		
001-1801-522.42-17	Equipment - Office		7,455		
*	Capital Outlay		7,455	26,400	21,600
**	Administration	378,482	449,967	478,300	599,615

Fund: 001 General
Department: 18 Fire
Division: 02 Suppression

Division Overview and Functions:

The Suppression Division operates five fire stations that cover more than 21 square miles in the City of Paducah. The stations possess five engine companies, two aerial companies, and two rescue units for the purpose of responding to fire emergencies and for providing rescue assistance. Suppression provides fire, rescue, and Hazmat services. The Division strives to maintain a response time of four minutes or less in addition to maintain rigorous training standards. The members of the Suppression Division also provide numerous public educational programs to schools and civic groups.



FY 2014 Highlights:

- Reduced fleet cost by restructuring fleet replacement plan
- Took delivery of two pumpers to be replaced
- Purchased new, more economical, mobile data computers
- Conducted acquired structure training for the sharpening of fire attack skills
- Conducted customer service training to better serve citizens
- Increased technical rescue capabilities due to creating dedicated personnel for response and training--8 of 12 personnel meet the NFPA 1670 (Standards for Technical Rescue) requirement
- Improved interaction with businesses by inspecting knox boxes on commercial buildings
- Responded to 2,918 calls for service
- Maintained level of service with three firefighter positions frozen

FY 2015 Initiatives, Overview, and Changes:

- Initiate Cost Recovery Program
- Initiate replacement of extrication tools and thermal imaging cameras
- Increase the oversight of medical wellness
- Pursue Company Officer Certification
- Continue partnership with hospitals in car seat installation program
- Continue to make available and install smoke detectors to the citizens of Paducah
- Support the accreditation process
- Recommend the addition of Deputy Chief of Operations position

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 6,129,639	$ 5,341,374	$ 5,415,945	$ 5,385,255
Contractuals	$ 561,901	$ 89,697	$ 91,245	$ 82,800
Commodities	$ 577,686	$ 598,260	$ 613,830	$ 594,915
Capital Outlay	$ 67,470	$ 83,044	$ 108,380	$ 196,910
	$ 7,336,696	**$ 6,112,375**	**$ 6,229,400**	**$ 6,259,880**
Funded Staffing Level	**59**	**59**	**60**	**59**

Budget Narrative:

The FY2015 budget for the Suppression Division totals $6,259,880, an increase of 0.5% or $30,480, as compared to FY2014.

- Personal Services decreased even though the division is partially funding a new Deputy Chief of Operations position. The decrease is due to a reduction in retirement contributions.
- Contractuals shows a decrease but the difference is being tracked in account 1801. This is because all radio maintenance agreements are being tracked in 1801.
- Commodities decreased primarily due to no longer needing the dedicated phone line from 911 to all stations.
- Capital Outlay increased due to the need to replace tools and equipment including self-contained breathing apparatus, extrication tools, and thermal imaging cameras.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Suppression				
001-1802-522.10-01	Full Time/Regular	1,918,872	1,977,945	2,028,475	2,040,080
LEVEL	TEXT		TEXT AMT		
1	PAYROLL PROJECTIONS		2,009,810		
	RETIREMENT PAYOUTS (1)		30,270		
			2,040,080		
001-1802-522.10-05	Longevity	3,614	2,806	2,400	3,600
001-1802-522.12-01	Full Time/Regular OT	122,975	206,491	157,020	157,020
LEVEL	TEXT		TEXT AMT		
1	BASE OT		145,020		
	$20.15/HR BASED ON SUPPLEMENTAL CALL BACK		10,000		
	COMMITTEE MEETING 96 HRS		2,000		
			157,020		
001-1802-522.12-04	Fire Fighters (scheduled)	1,030,903	1,009,230	1,079,495	1,079,640
001-1802-522.12-06	IAFF Overtime Lawsuit	805,188			
001-1802-522.14-03	Medicare	49,335	41,836	42,845	42,675
001-1802-522.14-07	PFPF	7,730	5,675	4,805	4,935
001-1802-522.14-09	CERS - Hazardous	1,312,686	1,218,867	1,202,505	1,157,740
001-1802-522.14-15	Deferred compensation	1,250			
001-1802-522.14-17	Workers' Compensation	59,280	69,515	69,790	72,115
001-1802-522.14-19	Unemployment	11,715	933	4,975	10,495
001-1802-522.14-21	Life Insurance	11,158	8,081	7,835	7,705
001-1802-522.14-23	Cafeteria/Flex Plan	549,840	542,742	555,600	538,050
001-1802-522.14-25	Physical Fitness Incent	2,500	10,000	10,000	10,000
001-1802-522.16-05	State Incentive Pay	181,240	177,731	186,000	182,900
001-1802-522.16-10	Clothing Allowance	48,801	60,762	54,000	54,000
001-1802-522.16-45	Gym Reimbursement	12,552	8,760	10,200	10,200
001-1802-522.16-50	Ins Waiver Cash Option				14,100
*	Personal Services	6,129,639	5,341,374	5,415,945	5,385,255
001-1802-522.21-02	Liability	40,504	41,582	42,415	43,205
001-1802-522.21-04	Property Damage	9,409	9,371	9,655	9,905
LEVEL	TEXT		TEXT AMT		
1	FIRE STATION #1		4,945		
	FIRE STATION #2		1,080		
	FIRE STATION #3		1,415		
	FIRE STATION #4		480		
	FIRE STATION #5		1,985		
			9,905		
001-1802-522.21-05	Vehicle	21,968	23,742	24,220	23,690
001-1802-522.22-06	Communication Equipment	8,466	9,002	8,955	
001-1802-522.23-07	Other	475,554			

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
001-1802-522.24-21	Fire Dept - concessions	6,000	6,000	6,000	6,000
*	Contractual Services	561,901	83,697	91,245	82,800
001-1802-522.31-03	Fuel	39,529	36,370	45,100	44,000

LEVEL	TEXT	TEXT AMT
1	1,600 GAL GASOLINE @ $3.75	6,000
	9,500 GAL DIESEL @ $4.00	38,000
		44,000

001-1802-522.33-01	Fleet Charges	107,193	90,706	120,000	110,000
001-1802-522.33-02	Vehicle Lease	285,149	312,854	257,855	269,505

LEVEL	TEXT	TEXT AMT
1	FIRE TRUCK SET ASIDE	240,000
	CARS	29,505
		269,505

001-1802-522.33-03	Equipment	13,846	10,387	10,200	10,200

LEVEL	TEXT	TEXT AMT
1	GENERAL REPAIRS	4,500
	AIR PACK TESTING & REPAIRS	4,000
	BATTERIES FOR AIR PACKS & AED'S	1,000
	CALIBRATION GAS	500
	RADIO CHARGERS	200
		10,200

001-1802-522.33-05	Property/Plant	19,057	21,698	20,500	20,500

LEVEL	TEXT	TEXT AMT
1	GENERAL UPKEEP OF FACILITIES	12,000
	GENERAL FIRE EXTINGUISHER -SCBA TESTING	1,500
	CASCADE MAINTENANCE	4,000
	O2 CYLINDERS REFILLED	3,000
		20,500

001-1802-522.35-03	Office		29		
001-1802-522.35-17	Housekeeping	13,153	12,792	13,500	13,500
001-1802-522.35-29	Gear/Leather	959	8,560	6,000	6,000
001-1802-522.37-01	Electricity	38,275	37,337	38,200	38,200

LEVEL	TEXT	TEXT AMT
1	3000 WAYNE SULLIVAN DR (#2)	5,500
	1712 BROADWAY (#5)	7,700
	301 WASHINGTON (#1)	15,000
	1421 FRIEDMAN LN (#3)	4,300
	3189 JACKSON (#4)	3,800

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	1395 N 6TH ST (DRILL FIELD)		1,900		
			38,200		
001-1802-522.37-03	Natural Gas	9,864	11,360	11,100	12,100
LEVEL	TEXT		TEXT AMT		
1	301 WASHINGTON (FIRE STATION #1)		4,000		
	3000 WAYNE SULLIVAN DR (FIRE STATION #2)		1,800		
	1421 FRIEDMAN LANE (FIRE STATION #3)		2,400		
	3189 JACKSON (FIRE STATION #4)		1,200		
	1714 BROADWAY (FIRE STATION #5)		2,100		
	1303 N 6TH ST		600		
			12,100		
001-1802-522.37-05	Telephone	34,908	36,361	51,640	13,105
LEVEL	TEXT		TEXT AMT		
1	VERIZON AIR CARDS (13 @ $40/PER MONTH)		6,240		
	VCI INTERNET ($105/PER MONTH)		1,260		
	CELL PHONE STIPEND (3 @ $480 PER YEAR)		1,440		
	EMERGENCY CALL BACK STIPEND		600		
	FIREHORN (YEARLY CHARGE)		1,200		
	OTHER (TNCI & ATT)		25		
	VCI INTERNET ($15 PER MONTH)		180		
	TNCI (VCI INTERNET) LONG DISTANCE		2,160		
			13,105		
001-1802-522.37-07	Water	7,923	11,976	8,180	9,400
LEVEL	TEXT		TEXT AMT		
1	FIRE STATION # 1		2,800		
	FIRE STATION # 5		1,800		
	FIRE STATION # 4		1,200		
	FIRE TOWER		200		
	FIRE STATION # 2		1,900		
	FIRE STATION # 3		1,500		
			9,400		
001-1802-522.37-11	Refuse	7,830	7,830	7,830	7,830
001-1802-522.39-25	Testing Materials			1,000	1,000
001-1802-522.39-28	Compliance-employment			22,725	39,575
LEVEL	TEXT		TEXT AMT		
1	NFPA PHYSICAL REQUIREMENTS		39,575		
			39,575		
*	Commodities	577,686	598,260	613,830	594,915

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
001-1802-522.40-13	Fire Hoses/Rescue Equipmt	48,958	65,044	84,380	172,910

LEVEL	TEXT	TEXT AMT
1	FIRE HOSES / NOZZLES	2,000
	FIRE EQUIPMENT	88,110
	RESCUE EQUIPMENT	9,500
	HAZMAT EQUIPMENT	400
	MEDICAL EQIPMENT	5,900
	TURNOUT GEAR	27,000
	SCBA EQUIPMENT	40,000
		172,910

001-1802-522.42-12	Equipment - Safety	18,000	18,000	18,000	18,000

LEVEL	TEXT	TEXT AMT
1	MEDICAL DIRECTOR AND SUPPLIES	18,000
		18,000

001-1802-522.42-13	Equipment - Communication	512		4,000	4,000

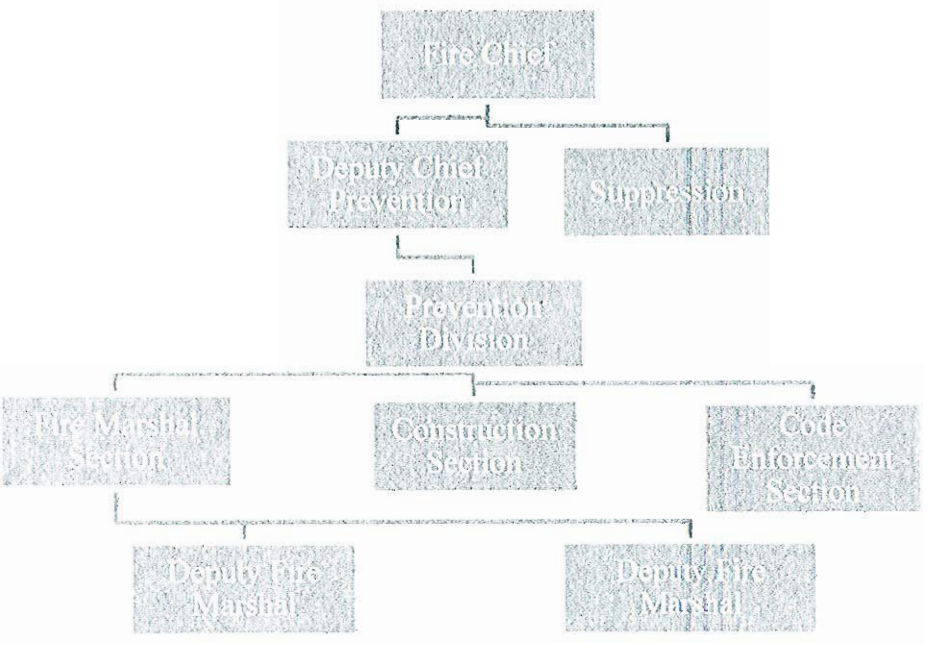
LEVEL	TEXT	TEXT AMT
1	XTS HANDHELD RADIOS (2)	3,500
	10 BATTERIES ($50/EACH)	500
		4,000

001-1802-522.42-19	Equipment - Other			2,000	2,000
*	Capital Outlay	67,470	83,044	108,380	196,910
**	Suppression	7,336,696	6,112,375	6,229,400	6,259,880

Fund: 001 General
Department: 18 Fire
Division: 03 Prevention

Division Overview and Functions:

The Prevention Division of the Fire Department is responsible for city-wide fire protection and code enforcement programs and public education. Fire Prevention inspections are conducted annually on residential, assembly, education, business, mercantile, storage, factory and industrial, high hazard, and utility and miscellaneous types of use groups. These inspections are conducted using the Kentucky Fire Prevention Code. The Fire Marshal's office also offers in-services and public education presentations and demonstrations on fire safety free of charge to all legitimate civic organizations, businesses, schools, churches, and healthcare facilities. The Fire Prevention Division also investigates the cause of fires in the City of Paducah. This division covers the two Deputy Fire Marshal positions.



FY 2014 Highlights:

- Continued Juvenile Firesetter Intervention Program with a decreased number of fires
- Conducted 1617 inspections

FY 2015 Initiatives, Overview, and Changes:

- Pursue grant funding for public education
- Maintain inspection schedule and inspection certification
- Maintain schedules for Fire Prevention Month (October)
- Inspect 2 million square feet annually
- Conduct 12 public education sessions annually
- Support the accreditation process

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 154,920	$ 87,979	$ 142,555	$ 149,325
Contractuals	$ 3,336	$ 2,346	$ 2,715	$ 2,475
Commodities	$ 24,770	$ 16,064	$ 35,225	$ 19,220
Capital Outlay	$ 0	$ 6,337	$ 0	$ 0
	$ 183,026	**$ 112,726**	**$ 180,495**	**$ 171,020**
Funded Staffing Level	**2**	**1**	**2**	**2**

Budget Narrative:

The FY2015 budget for the Prevention Division totals $171,020, a decrease of 5.2% or $9,475, as compared to FY2014.

- Personal Services increased due to normal wage adjustment percentages and cafeteria plan changes.
- Commodities shows a decrease but was actually artificially inflated in FY2014 due to grant funds received that ran through the Training account.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Prevention				
001-1803-522.10-01	Full Time/Regular	94,169	53,063	80,580	83,685
001-1803-522.10-05	Longevity	358	164	300	420
001-1803-522.12-01	Full Time/Regular OT	389	721	500	500
001-1803-522.14-01	FICA				2,635
001-1803-522.14-03	Medicare	1,358	738	1,135	1,110
001-1803-522.14-09	CERS - Hazardous	36,578	21,619	32,030	30,250
001-1803-522.14-17	Workers' Compensation	2,005	895	1,815	1,840
001-1803-522.14-19	Unemployment	292	18	130	270
001-1803-522.14-21	Life Insurance	378	172	265	265
001-1803-522.14-23	Cafeteria/Flex Plan	13,245	7,060	17,800	20,350
001-1803-522.16-05	State Incentive Pay	6,148	3,100	6,200	6,200
001-1803-522.16-10	Clothing Allowance		429	1,800	1,800
*	Personal Services	154,920	87,979	142,555	149,325
001-1803-522.21-02	Liability	1,249	648	1,115	1,140
001-1803-522.21-05	Vehicle	1,437	848	865	1,335
001-1803-522.22-06	Communication Equipment	650	850	735	
*	Contractual Services	3,336	2,346	2,715	2,475
001-1803-522.31-03	Fuel	6,414	1,802	1,970	3,000

LEVEL	TEXT	TEXT AMT
1	800 GAL GASOLINE @ $3.75	3,000
		3,000

001-1803-522.33-01	Fleet Charges	3,024	2,317	3,000	3,000
001-1803-522.33-02	Vehicle Lease	4,657	2,297	3,735	4,580
001-1803-522.37-05	Telephone	2,729	1,684	1,935	1,930

LEVEL	TEXT	TEXT AMT
1	VERIZON AIR CARDS (2 @ $40/PER MONTH)	960
	CELL PHONE STIPEND (2 @ $480 PER YEAR)	960
	OTHER (TNCI & ATT)	10
		1,930

001-1803-522.38-01	Training & Travel	2,092	6,097	22,015	4,140

LEVEL	TEXT	TEXT AMT
1	NASHVILLE - 1 CLASS LODGING, MEALS REGISTRATION	2,500
	NATL FIRE ACADEMY 2-TRIPS @ $220/PER MEAL TICKET	440
	GREEN RIVER OFFICEER'S SCHOOL	1,200
		4,140

001-1803-522.38-05	Dues,Mbrships,Books/Subs	1,259	299	570	570

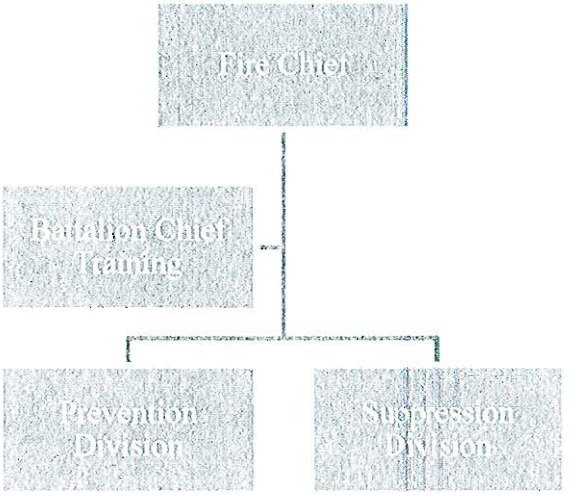
LEVEL	TEXT	TEXT AMT
1	NAFI 2 @ $70/EACH	140

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	PI MAGAZINE		75		
	CAAK 2 @ $35/EACH		70		
	JPFA		35		
	IAAI (2)		100		
	EDM PUBLISHERS		150		
			570		
001-1803-522.39-09	Promotions	4,595	1,568	2,000	2,000
*	Commodities	24,770	16,064	35,225	19,220
001-1803-522.42-12	Equipment - Safety		6,337		
*	Capital Outlay		6,337		
**	Prevention	183,026	112,726	180,495	171,020

Fund: 001 General
Department: 18 Fire
Division: 04 Training

Division Overview and Functions:

City of Paducah firefighters have more than 300 hours of continued education each year. In addition to maintaining the training records, the Training Officer coordinates education in areas including EMS, firefighter skills, Hazmat, and pump operations. These education requirements ensure that the level of competency of the members of the Fire Department is the highest achievable and maximizes the resources of personnel and equipment available to best protect and serve Paducah's citizen. This Division is staffed by the Battalion Chief of Training.



FY 2014 Highlights:

- Conducted annual refreshers and required CEUs for all firefighters
- Trained four recruit firefighters to Firefighter I & II, Hazmat, Car Seat, Trench, Confined Space, Basic Water Rescue, and Rope Operations Level certifications

FY 2015 Initiatives, Overview, and Changes:

- Complete annual refreshers on confined space, EMT, Hazmat, and 100hrs of CEUs
- Conduct multi-agency drills
- Train and certify three new recruits to approved requirements
- Support accreditation process

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 88,732	$ 95,209	$ 95,665	$ 98,445
Contractuals	$ 2,498	$ 2,422	$ 2,555	$ 2,225
Commodities	$ 28,700	$ 30,507	$ 43,095	$ 48,655
Capital Outlay	$ 0	$ 0	$ 0	$ 0
	$ 119,930	**$ 128,138**	**$ 141,315**	**$ 149,325**
Funded Staffing Level	**1**	**1**	**1**	**1**

Budget Narrative:

The FY2015 budget for the Training Division totals $149,325, an increase of 5.7% or $8,010, as compared to FY2014.

- Commodities increased due to the cost to contract with an outside instructor to provide a special training event similar to the customer service training completed during FY2014.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Training				
001-1804-522.10-01	Full Time/Regular	53,021	56,420	57,820	58,840
001-1804-522.10-05	Longevity	454	510	600	660
001-1804-522.14-03	Medicare	675	716	730	780
001-1804-522.14-09	CERS - Hazardous	20,461	22,701	22,135	21,645
001-1804-522.14-17	Workers' Compensation	1,150	1,210	1,255	1,315
001-1804-522.14-19	Unemployment	163	17	90	195
001-1804-522.14-21	Life Insurance	189	140	135	135
001-1804-522.14-23	Cafeteria/Flex Plan	9,545	9,610	8,900	10,875
001-1804-522.16-05	State Incentive Pay	3,074	3,100	3,100	3,100
001-1804-522.16-10	Clothing Allowance		785	900	900
*	Personal Services	88,732	95,209	95,665	98,445
001-1804-522.21-02	Liability	894	863	955	975
001-1804-522.21-04	Property Damage	369	367	380	390

LEVEL	TEXT	TEXT AMT
1	FIRE TRAINING CLASSROOM/TOWER/BURN BUILDING	390
		390

001-1804-522.21-05	Vehicle	868	848	865	860
001-1804-522.22-06	Communication Equipment	367	344	355	
*	Contractual Services	2,498	2,422	2,555	2,225
001-1804-522.31-03	Fuel	1,309	1,557	1,170	1,500

LEVEL	TEXT	TEXT AMT
1	400 GAL GASOLINE @ $3.75	1,500
		1,500

001-1804-522.33-01	Fleet Charges	393	1,425	1,500	1,500
001-1804-522.33-02	Vehicle Lease	2,187	2,187	2,190	2,190
001-1804-522.37-05	Telephone	1,504	960	960	1,440

LEVEL	TEXT	TEXT AMT
1	VERIZON AIRCARD (2 @ $40/PER MONTH)	960
	CELL PHONE STIPEND (1 @ $480/YEAR)	480
		1,440

001-1804-522.38-01	Training & Travel	22,060	23,208	35,775	40,525

LEVEL	TEXT	TEXT AMT
1	CAR SEAT RECERTIFICATION TRAINING	2,375
	EMT RECERT-KENTUCKY	1,200
	EMT RECERT-NATIONAL REGISTRY	600
	IFSAC CERTIFICATIONS AND FEES	1,125
	DRIVERS TRAINING SEMINAR	2,400
	FIRE SCHOOL	5,400

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	EMT CONTINUING EDUCATION TRAINING & SCHOOL		11,600		
	SFRT HAZ MAT REFRESHER TRAINING		4,875		
	MISC MATERIAL		2,400		
	WATER RESCUE TRAINING		2,550		
	OUTSIDE INSTRUCTOR DAY		6,000		
			40,525		
001-1804-522.38-05	Dues,Mbrships,Books/Subs	1,247	1,170	1,500	1,500

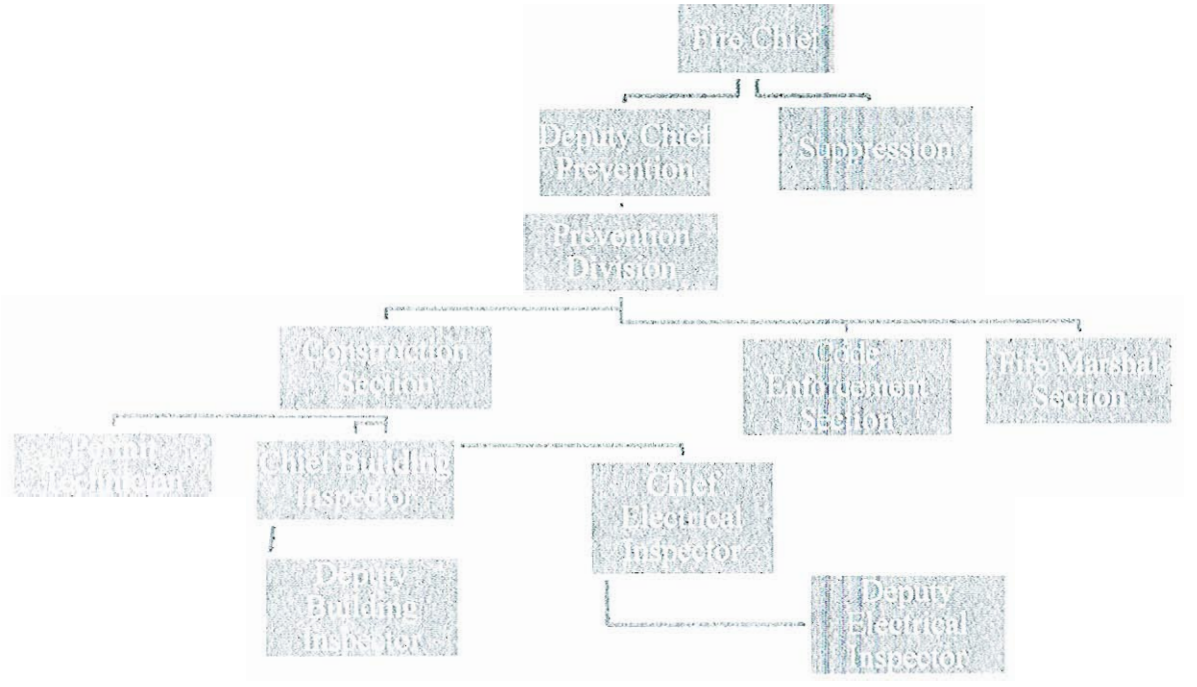
LEVEL	TEXT	TEXT AMT
1	IFSTA MANUALS	1,500
		1,500

*	Commodities	28,700	30,507	43,095	48,655
**	Training	119,930	128,138	141,315	149,325

Fund: 001 General
Department: 18 Fire
Division: 05 Construction

Division Overview and Functions:

The Construction Division under Fire Prevention ensures that building and electrical work done within the City complies with codes, laws, and regulations mandated by the State of Kentucky and the City of Paducah. Not only are building plans reviewed for compliance with codes, but also inspections are conducted at predetermined stages of construction. Inspectors advise and confer with contractors and/or property owners before and during construction to help ensure construction and/or alteration compliance. This Division includes five positions: the Chief Building and Electrical Inspectors, Deputy Building and Electrical Inspectors, and a Permit Technician.



FY 2014 Highlights:

- Reviewed $49,335,857 valuation for new construction
- Issued 1336 building and electrical permits
- Conducted 2259 inspections
- Conducted 161 consultations

FY 2015 Initiatives, Overview, and Changes:

- Maintain inspection certification and inspection schedule
- Strive to maintain 2-week plan review time
- Support the accreditation process

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 0	$ 297,156	$ 343,820	$ 344,340
Contractuals	$ 0	$ 14,892	$ 15,890	$ 15,650
Commodities	$ 0	$ 26,731	$ 27,255	$ 31,340
Capital Outlay	$ 0	$ 0	$ 0	$ 0
	$ 0	**$ 338,779**	**$ 386,965**	**$ 391,330**
Funded Staffing Level	**0**	**5**	**5**	**5**

Budget Narrative:

The FY2015 budget for the Construction Division totals $391,330, an increase of 1.1% or $4,365, as compared to FY2014.

- Commodities increased to provide additional funding for the Division to continue offering the contractor class that has been coordinated for the past two years. The class has been well attended and outside sponsorships have helped fund it. This budget increase allows the Division to continue and grow the conference.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Construction				
001-1805-522.10-01	Full Time/Regular		205,512	236,355	243,750
001-1805-522.10-05	Longevity		1,753	2,040	2,400
001-1805-522.12-01	Full Time/Regular OT		303	1,500	1,000
001-1805-522.14-01	FICA		11,879	13,840	13,850
001-1805-522.14-03	Medicare		2,778	3,240	3,240
001-1805-522.14-11	CERS - Non Hazardous		40,786	45,395	43,835
001-1805-522.14-17	Workers' Compensation		4,805	4,295	4,755
001-1805-522.14-19	Unemployment		59	350	755
001-1805-522.14-21	Life Insurance		606	655	655
001-1805-522.14-23	Cafeteria/Flex Plan		26,909	33,450	20,350
001-1805-522.16-10	Clothing Allowance		1,766	2,700	2,700
001-1805-522.16-50	Ins Waiver Cash Option				7,050
*	Personal Services		297,156	343,820	344,340
001-1805-522.21-02	Liability		2,667	2,720	2,685
001-1805-522.21-05	Vehicle		2,184	2,465	2,405
001-1805-522.22-02	Computer Software		10,041	10,055	10,560

LEVEL	TEXT	TEXT AMT
1	HTE -	
	BUILDING PERMITS	4,405
	CODE ENFORCEMENT	1,680
	LAND/PARCEL MANAGEMENT	3,455
	QREP CATALOGS (BP,LX,CE)	1,020
		10,560

001-1805-522.22-06	Communication Equipment			650	
*	Contractual Services		14,892	15,890	15,650
001-1805-522.31-03	Fuel		4,062	4,420	4,875

LEVEL	TEXT	TEXT AMT
1	1300 GAL GASOLINE @ $3.75	4,875
		4,875

001-1805-522.33-01	Fleet Charges		7,298	5,500	5,000
001-1805-522.33-02	Vehicle Lease		6,732	7,290	9,225
001-1805-522.37-05	Telephone		4,047	3,890	3,890

LEVEL	TEXT	TEXT AMT
1	OTHER (TNCI & ATT)	50
	CELL PHONE STIPEND (4 @ $480 PER YEAR)	1,920
	VERIZON AIR CARDS (4 @ $40/PER MONTH)	1,920
		3,890

001-1805-522.38-01	Training & Travel		3,449	3,340	7,760

LEVEL	TEXT	TEXT AMT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
1	CAAK CONFERENCE REGISTRATION (2)		320		
	CAAK TRAVEL		920		
	NFPA CONFERENCE (2)		2,400		
	NFPA PER DIEM 4 DAYS/LODGING FOR 4 DAYS $150/NIGHT		920		
	IAEI CONFERENCE REGISTRATION LEXINGTON (2)		100		
	IAEI PER DIEM 2 DAYS/LODGING FOR 2 DAYS $110/NIGHT		600		
	CONTRACTOR TRAINING		2,500		
			7,760		
001-1805-522.38-05	Dues,Mbrships,Books/Subs		1,143	2,815	590

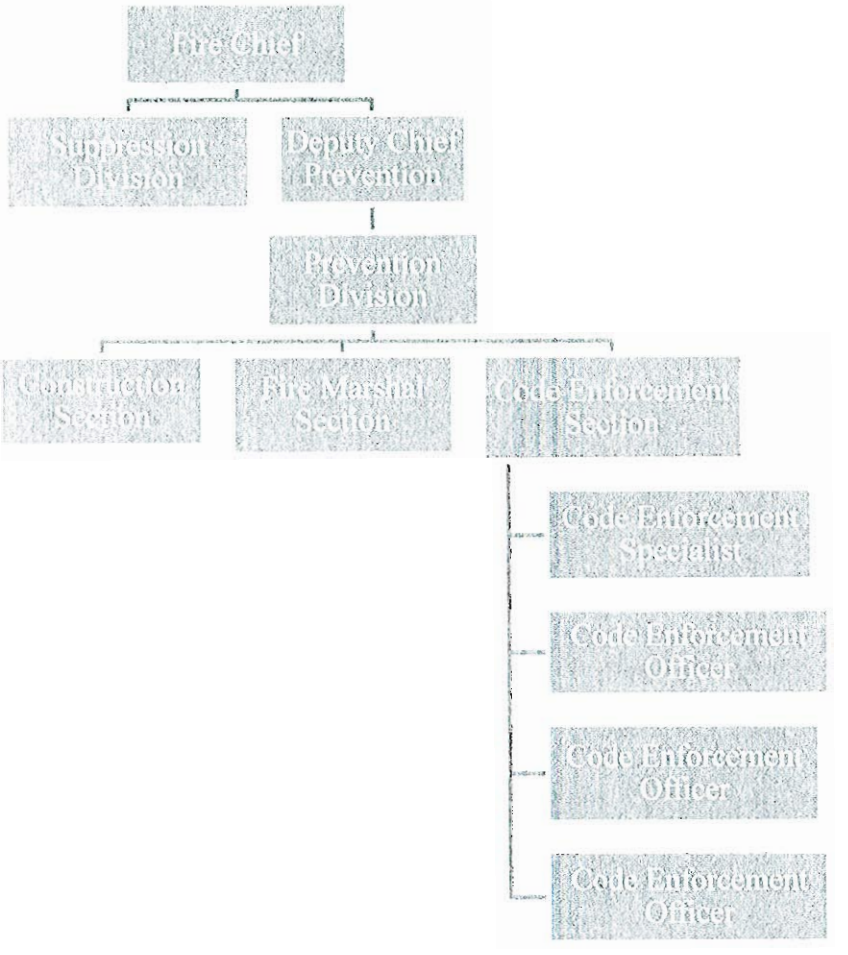
LEVEL	TEXT	TEXT AMT
1	CAAK 4 @ $25/EACH	100
	BUILDING PERMITS LAW BULLETIN	100
	IAEI	90
	KY STATE TREASURER (ELECTRICAL CERTIFICATION-2)	200
	KY STATE TREASURER (BUILDING CERTIFICATION-2)	100
		590

*	Commodities		26,731	27,255	31,340
**	Construction		338,779	386,965	391,330

Fund: 001 General
Department: 18 Fire
Division: 06 Code Enforcement

Division Overview and Functions:

The Code Enforcement Division under Fire Prevention enforces all applicable laws, rules, and regulations, in order to provide a healthy, clean, and pleasant environment for the citizens of Paducah. This Division covers the positions of three Code Enforcement Officers and a Code Enforcement Specialist.



FY 2014 Highlights:

- Issued 56 property maintenance permits
- Conducted 4,312 inspections
- Conducted 70 demolitions

FY 2015 Initiatives, Overview, and Changes:

- Maintain inspection certification and inspection schedule
- Prioritize structures on demolition list
- Support the accreditation process

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 0	$ 202,231	$ 226,540	$ 231,735
Contractuals	$ 0	$ 124,779	$ 144,880	$ 198,120
Commodities	$ 0	$ 25,771	$ 22,870	$ 24,800
	$ 0	**$ 352,781**	**$ 394,290**	**$ 454,655**
Funded Staffing Level	**0**	**5**	**5**	**5**

Budget Narrative:

The FY2015 budget for the Code Enforcement Division totals $454,655, an increase of 15.3% or $60,365, as compared to FY2014.

- Contractuals increased due to an increase in the demolition budget. Razing deteriorated structures was identified as a community priority in the National Citizen Survey conducted in 2013. The Neighborhood Revitalization Committee created as a result of the survey also identified increasing the demolition budget as a priority.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Code Enforcement				
001-1806-522.10-01	Full Time/Regular		138,528	152,355	152,935
001-1806-522.10-05	Longevity		1,118	1,380	1,620
001-1806-522.12-01	Full Time/Regular OT			500	500
001-1806-522.14-01	FICA		7,843	8,615	8,330
001-1806-522.14-03	Medicare		1,834	2,015	1,950
001-1806-522.14-11	CERS - Non Hazardous		27,492	29,315	27,565
001-1806-522.14-17	Workers' Compensation		2,780	2,650	2,885
001-1806-522.14-19	Unemployment		39	225	475
001-1806-522.14-21	Life Insurance		497	525	525
001-1806-522.14-23	Cafeteria/Flex Plan		20,128	26,860	30,500
001-1806-522.16-10	Clothing Allowance		1,972	2,100	2,100

LEVEL	TEXT	TEXT AMT
1	3 FIELD STAFF $600/PERSON	1,800
	1 ADMIN STAFF $300/PERSON	300
		2,100

001-1806-522.16-50	Ins Waiver Cash Option				2,350
*	Personal Services		202,231	226,540	231,735
001-1806-522.21-02	Liability		2,556	2,610	2,600
001-1806-522.21-05	Vehicle		2,013	2,055	3,020
001-1806-522.22-06	Communication Equipment			525	
001-1806-522.23-06	Temporaries		14,841		
001-1806-522.23-10	Tree/Weed/Debris Mgmt		75,551	70,000	70,000
001-1806-522.23-13	Demolition		29,818	69,690	122,500

LEVEL	TEXT	TEXT AMT
1	35 STRUCTURES @ $3,500 AVG	122,500
		122,500

*	Contractual Services		124,779	144,880	198,120
001-1806-522.31-03	Fuel		4,410	4,990	5,065

LEVEL	TEXT	TEXT AMT
1	1350 GAL GASOLINE @ $3.75	5,065
		5,065

001-1806-522.33-01	Fleet Charges		7,584	4,000	6,000
001-1806-522.33-02	Vehicle Lease		4,715	4,470	4,150
001-1806-522.37-05	Telephone		2,914	2,885	2,885

LEVEL	TEXT	TEXT AMT
1	CELL PHONE STIPEND (3 @ $480/PER YEAR)	1,440
	VERIZON AIR CARD (3 @ $40/PER MONTH)	1,440
	OTHER (TNCI & ATT)	5

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
			2,885		
001-1806-522.38-01	Training & Travel		1,998	1,800	2,100

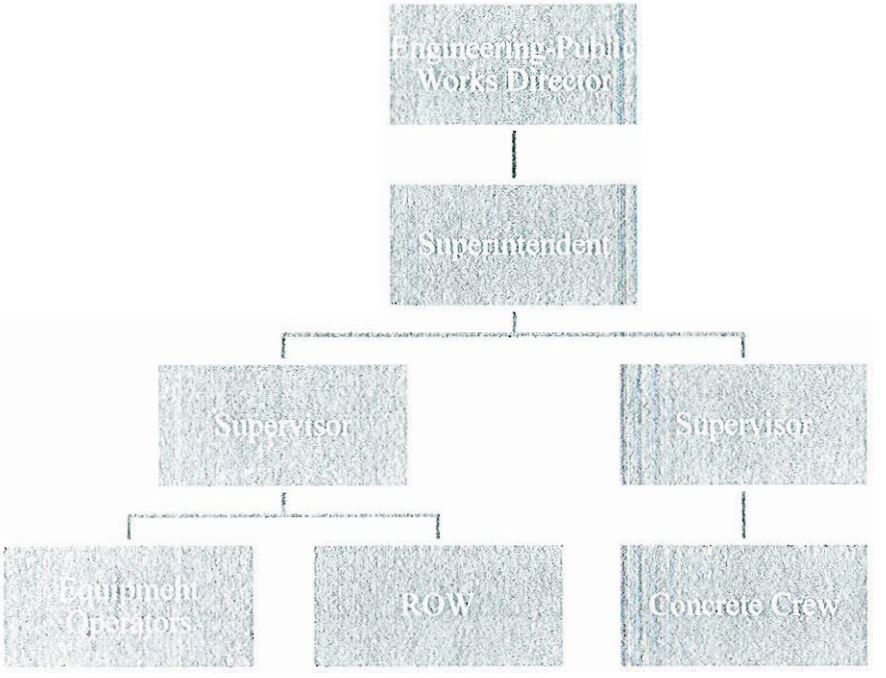
LEVEL	TEXT	TEXT AMT
1	CAAK REGISTRATION (3) $160/EACH	480
	ICC TESTING (3) $540/EACH (PM,LEVEL I&II)	1,620
		2,100

001-1806-522.38-05	Dues,Mbrships,Books/Subs		249	525	300
001-1806-522.39-05	Postage		3,046	3,500	3,500
001-1806-522.39-07	Printing		855	700	800
*	Commodities		25,771	22,870	24,800
**	Code Enforcement		352,781	394,290	454,655
***	Fire	8,018,134	7,494,766	7,810,765	8,025,825

Fund: 001 General
Department: 22 Engineering – Public Works
Division: 02 Street Maintenance

Division Overview and Functions:

The Street Maintenance Division of the Engineering-Public Works Department is responsible for the maintenance and repair of approximately 216 miles of city roadways in addition to right-of-ways, sidewalks, alleys, and curbs and gutters. The Division also maintains more than 3,000 traffic signs and administers storm water drainage policies. This division also is responsible for the coordination work for the Municipal Aid Program (MAP).



FY 2014 Highlights:

- In FY2013, the street superintendent retired. The decision was made to combine the Street Superintendent responsibilities with the Engineering Assistant III position. This created efficiencies between the Municipal Aid Program and the Street Maintenance Division that were realized in FY2014.

FY 2015 Initiatives, Overview, and Changes:

- Fill vacancies and retain fully staffed division
- Reestablish concrete crew
- Reorganize the stockyard to better utilize and store materials
- Continue to become more efficient in all aspects of maintaining right-of-way and infrastructure
- Create additional right-of-way maintenance position by transferring laborer from facility maintenance

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 1,228,898	$ 1,125,076	$ 1,176,510	$ 1,264,125
Contractuals	$ 105,856	$ 97,739	$ 113,230	$ 111,870
Commodities	$ 567,203	$ 533,315	$ 637,190	$ 648,115
Capital Outlay	$ 7,213	$ 4,908	$ 5,775	$ 8,000
	$ 1,909,170	**$ 1,761,038**	**$ 1,932,705**	**$ 2,032,110**
Funded Staffing Level	**23**	**20**	**20**	**21**

Budget Narrative:

The FY2015 budget for street maintenance totals $2,032,110 and represents an increase of $99,405 (5.1%), compared to FY2014.

- Personal Services increased $87,615 (7.5%) due primarily to the transfer of laborer position from Facility Maintenance to Street Maintenance as a right-of-way position.
- Contractual Services decreased $1,360 (1.2%).
- Commodities for Street Maintenance increased $10,925 (1.7%) which includes the vehicle lease line item that increased $16,900 in anticipation of replacing new equipment.
- Capital outlay increased $2,225 in order to purchase equipment and tools for crews.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Engineering/Public Works				
	Street Maintenance				
001-2202-531.10-01	Full Time/Regular	766,299	706,108	710,445	808,215
001-2202-531.10-05	Longevity	10,784	9,322	10,560	8,225
001-2202-531.12-01	Full Time/Regular OT	7,877	8,817	20,380	15,000
001-2202-531.14-01	FICA	44,900	42,293	46,100	48,255
001-2202-531.14-03	Medicare	10,501	9,891	10,785	11,290
001-2202-531.14-11	CERS - Non Hazardous	149,140	140,383	151,055	148,100
001-2202-531.14-17	Workers' Compensation	31,573	28,730	24,525	26,135
001-2202-531.14-19	Unemployment	2,236	204	1,155	2,540
001-2202-531.14-21	Life Insurance	4,528	2,904	3,060	3,215
001-2202-531.14-23	Cafeteria/Flex Plan	194,119	169,295	185,835	179,080
001-2202-531.16-10	Clothing Allowance	737	399	750	750
001-2202-531.16-40	Boot Allowance	4,408	5,350	6,000	5,250
001-2202-531.16-45	Gym Reimbursement	1,796	1,380	2,040	1,020
001-2202-531.16-50	Ins Waiver Cash Option			3,820	7,050
*	Personal Services	1,228,898	1,125,076	1,176,510	1,264,125
001-2202-531.20-04	Landfill	28,497	28,682	36,000	40,000
001-2202-531.21-02	Liability	18,445	17,365	17,580	17,930
001-2202-531.21-04	Property Damage	5,910	6,149	6,510	6,720

LEVEL	TEXT	TEXT AMT
1	STREET - PW FACILITY	2,075
	STREET - STORAGE BLDG C	295
	STREET - SALT BUILDING	100
	STREET - STORAGE BLDG B	755
	STREET - VARIOUS EQUIPMENT	3,495
		6,720

001-2202-531.21-05	Vehicle	20,695	18,315	17,535	18,985
001-2202-531.22-02	Computer Software	2,985	2,985	3,045	3,140

LEVEL	TEXT	TEXT AMT
1	WORK ORDERS/FACILITIES MANGT	2,970
	QREP CATALOG (WF)	170
		3,140

001-2202-531.22-06	Communication Equipment	4,757	5,253	5,020	5,095

LEVEL	TEXT	TEXT AMT
1	33 RADIOS @ $10.84/MONTH	4,295
	MOTOROLA CONTRACT ($66.36/MONTH)	800
		5,095

001-2202-531.23-04	Laundry	6,570	5,084	5,500	5,500
001-2202-531.23-07	Other	376	260	440	500
001-2202-531.23-10	Tree/Weed/Debris Mgmt	13,360	12,300	12,500	9,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
001-2202-531.24-01	Rental Equipment	4,261	1,346	9,100	5,000
*	Contractual Services	105,856	97,739	113,230	111,870
001-2202-531.31-03	Fuel	75,213	76,657	86,400	86,315

LEVEL	TEXT	TEXT AMT
1	2,750 GAL GASOLINE @ $3.75	10,315
	19,000 GAL DIESEL @ $4.00	76,000
		86,315

001-2202-531.33-01	Fleet Charges	158,291	159,622	190,000	190,000
001-2202-531.33-02	Vehicle Lease	149,641	128,170	138,435	155,335
001-2202-531.33-05	Property/Plant	1,656	2,085	3,000	2,000
001-2202-531.35-13	Field Operation Supplies	9,937	9,644	8,000	5,000
001-2202-531.37-01	Electricity	8,818	9,137	11,600	10,100

LEVEL	TEXT	TEXT AMT
1	1128/1120 N 10TH ST (1/3)	10,100
		10,100

001-2202-531.37-03	Natural Gas	3,033	3,293	5,500	3,600

LEVEL	TEXT	TEXT AMT
1	1120 N 10TH ST (1/3)	3,600
		3,600

001-2202-531.37-05	Telephone	3,215	1,301	1,465	1,465

LEVEL	TEXT	TEXT AMT
1	OTHER (TNCI & ATT)	25
	CELL PHONE STIPEND (3 @ $480 PER YEAR)	1,440
		1,465

001-2202-531.37-07	Water	3,553	4,310	6,700	7,200

LEVEL	TEXT	TEXT AMT
1	CITY GARAGE (1/3)	7,200
		7,200

001-2202-531.38-01	Training & Travel	591	692	1,780	1,900
001-2202-531.38-05	Dues,Mbrships,Books/Subs	275	135	200	200
001-2202-531.38-07	Education (tuition reimb)	167	1,162		
001-2202-531.39-15	Traffic - Sign Materials	24,301	17,522	20,000	20,000
001-2202-531.39-19	Constr.Materials/Streets	72,269	68,311	100,000	80,000
001-2202-531.39-20	Constr. Materials/StrmSwr	37,592	51,274	28,000	60,000
001-2202-531.39-22	Street:De-icing Materials	18,651		36,110	25,000
*	Commodities	567,203	533,315	637,190	648,115

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
001-2202-531.42-12	Equipment - Safety	4,524	2,437	2,775	2,000
001-2202-531.42-19	Equipment - Other	2,689	2,471	3,000	6,000
*	Capital Outlay	7,213	4,908	5,775	8,000
**	Street Maintenance	1,909,170	1,761,038	1,932,705	2,032,110

Fund: 001 General
Department: 22 Engineering-Public Works
Division: 03 Street lighting

Division Overview and Functions:

The Street Lighting Division of Engineering-Public Works is used to maintain street lighting located within the city limits in general. This Division offers citizens a quality street lighting service designed to maintain a strong infrastructure and provide for the safe passage of streets and sidewalks. This Division includes payments for electricity. The Division also maintains the aesthetics of decorative lighting systems in the downtown parking lot, around Market House Square, Marine Way, Maiden Alley, Second Street, Market Street, City Hall parking lot, Dolly McNutt Park, Albert Jones Park, and Noble Park. The cost of street lights are driven by the number of lights, the electical consumption, the rate charged, and maintenance. Although lights are occassionally added to existing roadways, the majority of new lights come from new developments.

FY 2014 Highlights:

- City Engineer-Public Works Director and the City Manager initiated discussions with contractor for a lighting efficiency plan for the City.

FY 2015 Initiatives, Overview, and Changes:

- Discussions continue for lighting plan to create cost savings for the City of Paducah. City Engineer is researching the option of a LED light program which may include retrofitting current lights or installing new light systems.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 0	$ 0	$ 0	$ 0
Contractuals	$ 0	$ 0	$ 0	$ 0
Commodities	$ 539,848	$ 604,585	$ 642,000	$ 720,000
Capital Outlay	$ 0	$ 0	$ 0	$ 0
	$ 539,848	**$ 604,585**	**$ 642,000**	**$ 720,000**

Budget Narrative:

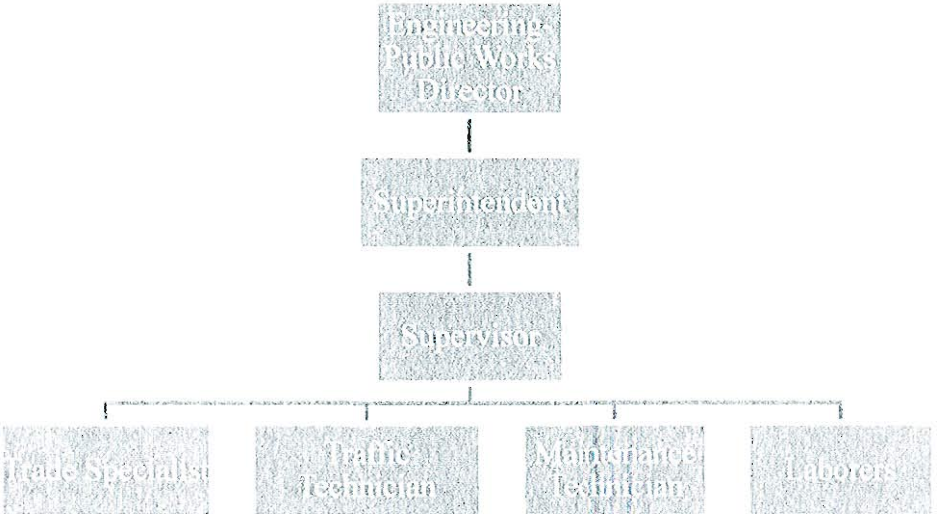
The FY2015 budget for Street Lighting is $720,000 and represents an increase of 12.1%, or $78,000, compared to FY2015.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Street Lighting				
001-2203-531.37-15	Street Lighting	539,848	604,585	642,000	720,000
*	Commodities	539,848	604,585	642,000	720,000
**	Street Lighting	539,848	604,585	642,000	720,000

Fund: 001 General
Department: 22 Engineering – Public Works
Division: 16 Facility Maintenance

Division Overview and Functions:

Facility Maintenance is responsible for the maintenance of approximately 31 buildings (800,000 sq. ft. city owned/leased facilities) and 14 parks, including pools, shelters, playground equipment, and skate park. This division also provides custodial services of City-owned facilities and downtown bathrooms. Facility Maintenance also maintains the city's downtown decorative lighting and all city-controlled traffic lights.



FY 2014 Highlights:

- Maintenance crews completed the refurbishing of decorative lights located in the downtown area and along 2nd street to Marine Way.
- Crews painted and installed new carpet in the Planning Department at City Hall.
- Completed Police Department's request to install new carpet, repair walls, and paint Police Chief's office.
- Staff was able to maintain services without filling vacant laborer position.

FY 2015 Initiatives, Overview, and Changes:

- Clean and rework exterior of City Hall
- Install water shutoffs in separate areas of all facilities
- Initiate roof inspection plan for all facilities
- Reduce staff by transferring laborer position to Street Maintenance as Right-of-Way Maintenance Person

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 638,119	$ 762,168	$ 801,635	$ 764,400
Contractuals	$ 36,590	$ 36,763	$ 38,520	$ 39,360
Commodities	$ 248,699	$ 279,319	$ 270,370	$ 294,180
Capital Outlay	$ 3,393	$ 1,812	$ 2,700	$ 2,500
	$ 926,801	**$ 1,080,062**	**$ 1,113,225**	**$ 1,100,440**
Funded Staffing Level	**11.5**	**13.5**	**13.5**	**12.5**

Budget Narrative:

The FY2015 budget for Facility Maintenance totals $1,100,440 and represents a decrease of $12,785 (1.1%) compared to FY2014.

- Personal Services decreased $37,235 (4.6%) due to the transfer of a Laborer position to Street Maintenance.
- Contractual Services increased slightly by $840 or 2.2%.
- Commodities increased $23,810 (8.8%) primarily due to utility expenses and the plant account which handles expenses for maintenance work and upkeep of facilities.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Maintenance				
001-2216-531.10-01	Full Time/Regular	403,621	483,142	509,135	490,985
001-2216-531.10-05	Longevity	5,814	7,277	8,280	8,910
001-2216-531.12-01	Full Time/Regular OT	5,474	4,491	6,640	6,000
001-2216-531.14-01	FICA	23,992	28,281	29,995	28,660
001-2216-531.14-03	Medicare	5,611	6,622	7,015	6,705
001-2216-531.14-11	CERS - Non Hazardous	78,359	97,419	99,705	89,985
001-2216-531.14-17	Workers' Compensation	10,640	14,180	13,155	15,365
001-2216-531.14-19	Unemployment	1,185	136	760	1,545
001-2216-531.14-21	Life Insurance	2,412	2,061	2,050	1,895
001-2216-531.14-23	Cafeteria/Flex Plan	96,746	114,469	118,700	105,750
001-2216-531.16-10	Clothing Allowance	577	355	375	375
001-2216-531.16-40	Boot Allowance	2,304	2,775	2,375	2,625
001-2216-531.16-45	Gym Reimbursement	1,384	960	900	900
001-2216-531.16-50	Ins Waiver Cash Option			2,550	4,700
*	Personal Services	638,119	762,168	801,635	764,400
001-2216-531.21-02	Liability	6,709	7,557	7,660	7,815
001-2216-531.21-04	Property Damage	12,957	12,940	13,290	13,690

LEVEL	TEXT	TEXT AMT
1	CITY HALL	13,255
	OTHER (GAZEBO, GPS FACILITY, RECORDS & PAPERS)	435
		13,690

001-2216-531.21-05	Vehicle	5,602	6,947	7,705	7,860
001-2216-531.22-06	Communication Equipment	1,602	1,644	1,915	2,045

LEVEL	TEXT	TEXT AMT
1	15 RADIOS @ $10.84/MONTH	1,955
	MOTOROLA CONTRACT ($7.39/MONTH)	90
		2,045

001-2216-531.23-04	Laundry	8,940	6,989	7,200	7,200
001-2216-531.24-01	Rental Equipment	780	686	750	750
*	Contractual Services	36,590	36,763	38,520	39,360
001-2216-531.31-03	Fuel	12,994	11,394	13,510	15,190

LEVEL	TEXT	TEXT AMT
1	3,250 GAL GASOLINE @ $3.75	12,190
	750 GAL DIESEL @ $4.00	3,000
		15,190

001-2216-531.33-01	Fleet Charges	4,584	11,691	8,500	9,000
001-2216-531.33-02	Vehicle Lease	17,873	19,632	17,950	17,625
001-2216-531.33-05	Property/Plant	57,937	60,213	66,000	72,000
001-2216-531.35-13	Field Operation Supplies	3,339	3,226	5,000	4,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
001-2216-531.35-19	Janitorial	18,030	18,026	20,000	21,000
001-2216-531.37-01	Electricity	103,736	112,711	94,000	114,350

LEVEL	TEXT	TEXT AMT
1	110 CLARK ST	4,000
	100 S RIVERFRONT STAGE	1,200
	300 S 5TH ST	105,000
	101 BROADWAY	2,200
	1700 BROADWAY	750
	113 S 5TH ST	1,200
		114,350

001-2216-531.37-03	Natural Gas	12,184	13,846	15,000	15,000

LEVEL	TEXT	TEXT AMT
1	300 S 5TH ST (CITY HALL)	15,000
		15,000

001-2216-531.37-05	Telephone	1,850	1,538	1,615	1,615

LEVEL	TEXT	TEXT AMT
1	VCI INTERNET ($70 PER MONTH)	840
	OTHER (TNCI & ATT)	55
	CELL PHONE STIPEND	720
		1,615

001-2216-531.37-07	Water	7,124	5,907	6,000	6,000

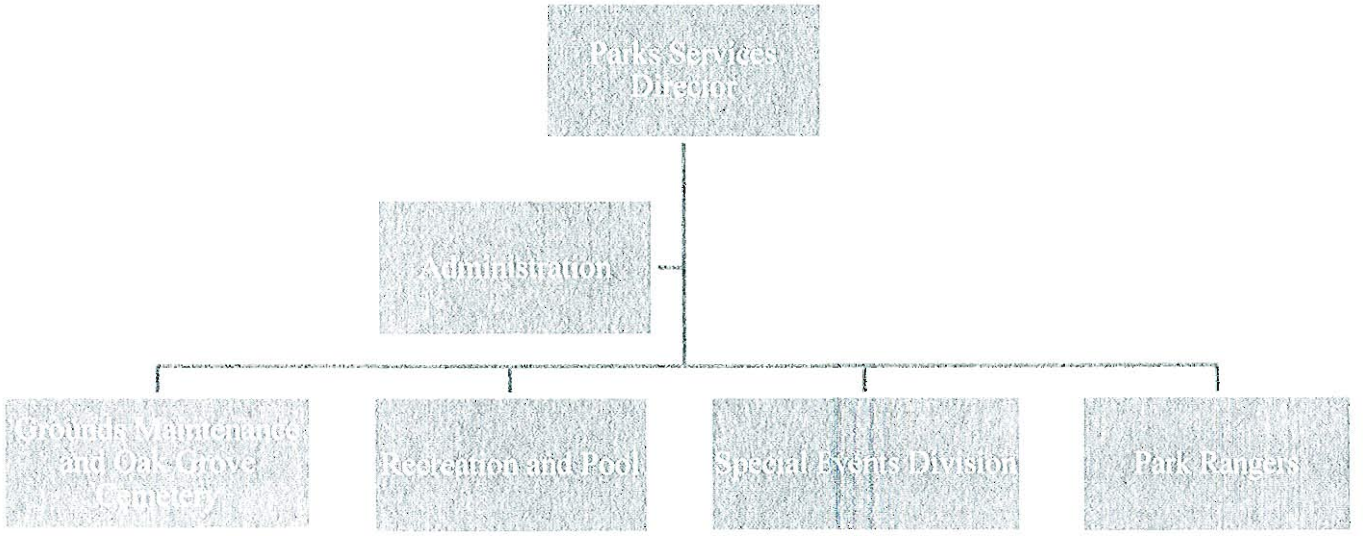
LEVEL	TEXT	TEXT AMT
1	CITY HALL	6,000
		6,000

001-2216-531.37-11	Refuse	3,085	3,000	3,000	3,000
001-2216-531.38-01	Training & Travel	163	582	500	250
001-2216-531.38-05	Dues,Mbrships,Books/Subs	100	100	200	150
001-2216-531.39-18	Traffic - decorative lght	5,700	17,453	19,095	15,000
*	Commodities	248,699	279,319	270,370	294,180
001-2216-531.42-12	Equipment - Safety	2,263	1,101	1,200	1,000
001-2216-531.42-19	Equipment - Other	1,130	711	1,500	1,500
*	Capital Outlay	3,393	1,812	2,700	2,500
**	Maintenance	926,801	1,080,062	1,113,225	1,100,440
***	Engineering/Public Works	3,375,819	3,445,685	3,687,930	3,852,550

Fund: 001 General
Department: 24 Parks Services
Division: 01 Administration

Division Overview and Functions:

The Administration Division of Parks Services is responsible for all planning and new development for the Parks Services Department. This division oversees the maintenance and renovation of grounds and facilities, oversees recreation programming, raises community awareness of parks services, plans for future growth of services and facilities, and oversees the operations and planning of Oak Grove Cemetery. Park security through the Park Ranger program, special event permits, and facility rentals also are handled through this division. The Special Events Division was created with the addition of the Special Events Coordinator this past February. The Administration Division is staffed with seven full time employees: Parks Services Director, Recreation Superintendent, (2) Recreation Specialists, Executive Assistant, Administrative Assistant II, and Administrative Assistant III.



FY 2014 Highlights:

- KRPS award for Outstanding Department – Class 1
- Parks Services Director completed year one of Event Management School
- Independence Park donated to City
- Renovation of Noble Park Pool and addition of spray pad
- Expansion of Oak Grove Cemetery – added Section 9 in Rushing Addition
- Phase I of Noble Park Bank Stabilization project began
- Special Events division created under Parks Services Department
- Phase II of Greenway Trail opened; Phase III construction initiated

FY 2015 Initiatives, Overview and Changes:

- Add shelter/restroom at Noble Park tennis courts
- Begin second phase of bank stabilization for Noble Park Lake
- Begin plan for synthetic ice rink for fall 2015
- Expand park ranger services to include new Greenway Trail areas as they open

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 519,433	$ 533,901	$ 542,885	$ 574,470
Contractuals	$ 54,813	$ 54,921	$ 59,105	$ 63,400
Commodities	$ 184,127	$ 155,886	$ 180,135	$ 183,395
Capital Outlay	$ 3,367	$ 259	$ 430	$ 645
	$ 761,740	**$ 744,967**	**$ 782,555**	**$ 821,910**
Funded Staffing Level	7	7	7	7

Budget Narrative:

The FY2015 budget for the Administration Division of Parks totals $821,910 and represents an increase of 5.0% or $39,355, compared to FY2014.

- The Personal Services category increased 5.8% or $31,585 due primarily to the addition of two park rangers to monitor the Greenway Trail totaling $18,650, the 1.75% across the board salary increase, and the funding of insurance benefits in the Flex account in the amount of $7,000 for the recreation specialist that was employed full time during the 2014 Fiscal Year.
- The Contractual Services category increased by $4,295. Of that amount, the $1,200 that was given to the Paducah McCracken Seniors in the past for supply costs has been deleted from the budget. The remaining increase represents the restoration of funds needed to fund the contracts for services in FY2015.
- The Commodities category reflects an increase of $3,260 or 1.8% and is attributed to the following:
    - Fuel expenses reflect an increase of $2,805
    - The vehicle lease account has increased by $2,570 and is due to the replacement of a couple of vehicles in the Parks fleet.
    - Overall utility costs for FY2015 only increased by $1,340 from FY2014. Electricity costs increased $4,740 while fees allocated for water usage decreased by $2,300. Natural gas expenses have been reduced by $1,100. Parks is able to keep total utility costs basically flat despite the changes above due to the removal of funds budgeted for utility costs for the Armory building located at 2956 Park Avenue that now fall under the responsibility of the Lessee.
    - Training and travel expenses were reduced by $3,115 as the Recreation Superintendent has finished the second year of Supervisor Management School in Wheeling, West Virginia, and the Parks Services Director will not be attending the NRPA conferences this year due to scheduling conflicts. He will be attending the second year of Event Maintenance School in Wheeling.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Parks Services				
	Administration				
001-2401-534.10-01	Full Time/Regular	282,318	292,339	293,405	301,570
001-2401-534.10-02	Part Time/Regular	70,990	71,528	76,800	95,910
001-2401-534.10-05	Longevity	2,521	2,903	3,340	3,840
001-2401-534.12-01	Full Time/Regular OT	1,020	1,066	1,000	1,000
001-2401-534.12-02	Part Time/Regular OT	1,285	1,200	1,000	1,000
001-2401-534.14-01	FICA	20,515	21,600	21,730	23,370
001-2401-534.14-03	Medicare	4,798	5,051	5,200	5,470
001-2401-534.14-11	CERS - Non Hazardous	55,605	59,195	58,505	55,195
001-2401-534.14-17	Workers' Compensation	4,522	5,655	4,885	5,840
001-2401-534.14-19	Unemployment	1,037	104	560	1,240
001-2401-534.14-21	Life Insurance	1,311	977	915	915
001-2401-534.14-23	Cafeteria/Flex Plan	65,868	64,257	67,895	71,470
001-2401-534.16-10	Clothing Allowance	1,620	2,303	1,650	1,650
001-2401-534.16-35	Automobile allowance	6,023	5,723	6,000	6,000
*	Personal Services	519,433	533,901	542,885	574,470
001-2401-534.21-02	Liability	5,435	5,370	5,375	5,485
001-2401-534.21-04	Property Damage	14,840	14,985	15,435	15,660

LEVEL	TEXT	TEXT AMT
1	PARKS BUILDING	7,415
	ANNA BAUMER	145
	LIGHT POLES, FENCING, LIGHTING	380
	PAVILLION	3,520
	FIREWORKS INSURANCE	4,200
		15,660

001-2401-534.21-05	Vehicle	4,131	4,498	4,590	5,495
001-2401-534.22-02	Computer Software	4,883	4,284	4,895	5,010

LEVEL	TEXT	TEXT AMT
1	REC TRAC M/A	4,230
	WEB SERVER ANNUAL FEE	600
	PLUG N PLAY	180
		5,010

001-2401-534.22-03	Copiers	2,549	3,052	3,300	3,300
001-2401-534.22-06	Communication Equipment	2,122	1,884	1,910	2,050

LEVEL	TEXT	TEXT AMT
1	11 RADIOS @ $10.84/MONTH	1,435
	MOTOROLA CONTRACT ($51.03/MONTH)	615
		2,050

001-2401-534.23-06	Temporaries	3,929			
001-2401-534.23-07	Other	16,924	20,848	23,600	26,400

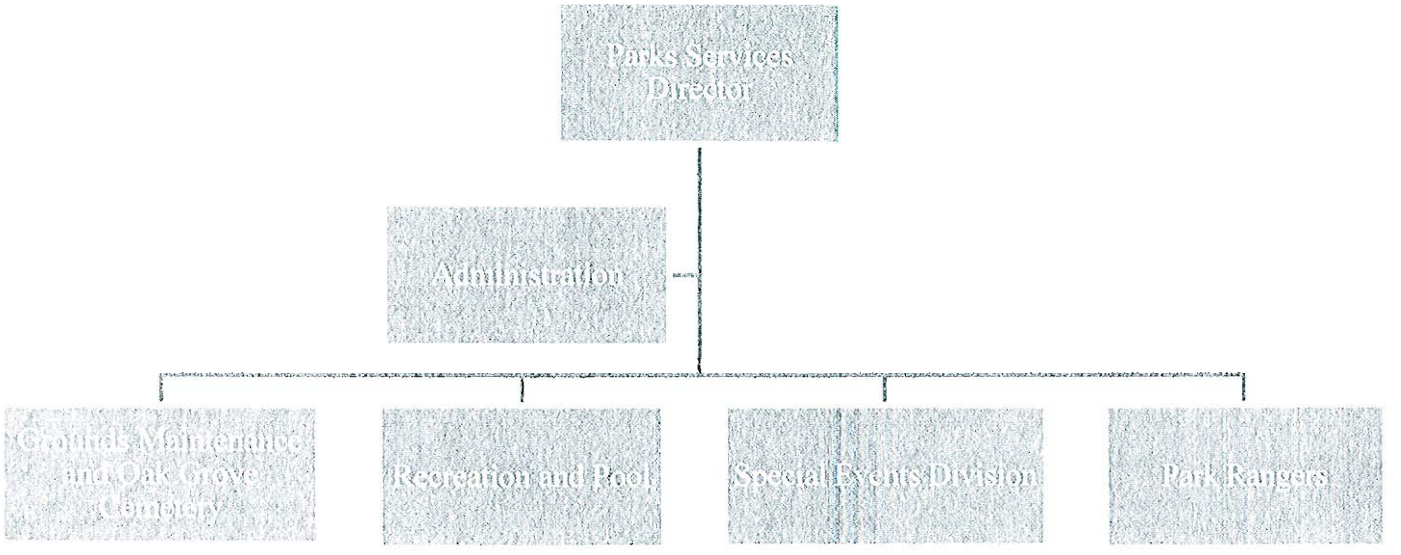
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
LEVEL	TEXT		TEXT AMT		
1	JAMES MARINE		10,000		
	BROOKS STADIUM (NCBA TOURNAMENTS)		2,500		
	BROOKS STADIUM (OPERATIONS SUBSIDY)		5,000		
	TILGHMAN TORNADO FOOTBALL LEAGUE		2,000		
	PADUCAH CONCERT BAND		3,400		
	GREENWAY MITIGATION		3,500		
			26,400		
*	Contractual Services	54,813	54,921	59,105	63,400
001-2401-534.31-03	Fuel	11,766	12,841	12,195	15,000
LEVEL	TEXT		TEXT AMT		
1	4,000 GAL GASOLINE @ $3.75		15,000		
			15,000		
001-2401-534.33-01	Fleet Charges	9,542	5,693	8,500	8,500
001-2401-534.33-02	Vehicle Lease	9,933	9,827	9,540	12,110
001-2401-534.33-05	Property/Plant	52,339	24,706	45,000	45,000
001-2401-534.35-03	Office	6,377	4,941	7,900	7,900
001-2401-534.37-01	Electricity	66,100	73,806	69,260	74,000
LEVEL	TEXT		TEXT AMT		
1	1410 H C MATHIS DR		74,000		
			74,000		
001-2401-534.37-03	Natural Gas	10,118	9,261	10,600	9,500
LEVEL	TEXT		TEXT AMT		
1	1400 HC MATHIS		9,500		
			9,500		
001-2401-534.37-05	Telephone	3,132	1,046	1,040	1,060
LEVEL	TEXT		TEXT AMT		
1	OTHER (TNCI & ATT)		100		
	CELL PHONE STIPEND (2 @ $480 PER YEAR)		960		
			1,060		
001-2401-534.37-07	Water	4,106	5,699	4,500	2,200
LEVEL	TEXT		TEXT AMT		
1	SENIOR CITIZENS CENTER		2,200		
			2,200		
001-2401-534.38-01	Training & Travel	9,089	6,227	9,385	6,270

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
001-2401-534.38-05	Dues,Mbrships,Books/Subs	1,625	1,839	2,215	1,855
*	Commodities	184,127	155,886	180,135	183,395
001-2401-534.42-19	Equipment - Other	3,367	259	430	645
*	Capital Outlay	3,367	259	430	645
**	Administration	761,740	744,967	782,555	821,910

Fund: 001 General
Department: 24 Parks Services
Division: 02 Grounds Maintenance

Division Overview and Functions:

The Grounds Maintenance Division of the Parks Services Department is responsible for maintaining park facilities and amenities. The Grounds staff also supports special events, activities, and festivals city-wide. It is also the responsibility of this division to maintain playing surfaces of sports facilities within the City. The maintenance/operation of Oak Grove Cemetery falls under the Grounds Division.



FY 2014 Highlights:

- Parks Maintenance Superintendent completed the second year of Maintenance Management School in Wheeling, West Virginia
- Grounds Maintenance employee received Certified Pool Operator certification
- Grounds Maintenance employee attended playground safety training
- Began fall overseeding program of grass areas targeting sports fields to improve safety for participants
- Moved the award winning Children's Memorial Garden to the east side of Noble Park

FY 2015 Initiatives, Overview and Changes:

- Continue safety training program in conjunction with Risk Manager which will reduce accidents/incidents
- Continue the fall overseeding program of grass areas
- Lower cost of labor in mowing areas by creating zone management
- Train staff on preservation and care of stone and monuments in Oak Grove Cemetery

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 926,544	$ 985,030	$1,007,350	$1,004,210
Contractuals	$ 169,679	$ 142,771	$ 162,355	$ 181,515
Commodities	$ 321,981	$ 295,210	$ 300,060	$ 276,575
Capital Outlay	$ 5,018	$ 5,319	$ 3,000	$ 3,000
	$ 1,423,222	**$ 1,428,330**	**$1,472,765**	**$1,465,300**
Funded Staffing Level	**17**	**17**	**17**	**17**

Budget Narrative:

The FY2015 budget for the Grounds Maintenance Division of the Parks Services Department totals $1,465,300 representing a decrease of $7,465 or -0.5%, compared to FY2014.

- The Personal Services category decreased by $3,140 even though the employees in this division received a 1.75% pay increase. The funds for the salary increase are offset by the deletion of the one (1) part time employee in this division whose base salary was $15,600/year.
- The Contractual Services category increased by 11.8% or $19,160 due to the following:
    - The debris management account increased by $7,750 to restore account back to amount budgeted in FY2014. These funds are used to cover the mowing services for approximately 100 city-owned lots and are paid to a contracted vendor. Approximate cost for these mowing services is $5,000 per month during the mowing season. The remainder of the funds in this account is used for removal of trees/debris in City Parks or on City property.
    - Funds for use of temporary personnel increased by $10,500 to restore account back to amount budgeted in FY2014. The amount budgeted is for (8) temporary personnel for 28 weeks.
- The Commodities section of the budget decreased by -7.8% or $23,485 due primarily to the following:
    - Fuel costs for the Grounds Maintenance division increased by $12,645. This increase is due to the purchase of fuel for the tank located in the maintenance division which is used for fueling the mowers. This item was not included in the prior budget year.
    - Plant account shows a decrease of $11,750 due to expenses related to the Dome in FY2014.
    - Utility costs were decreased by $22,900. Funds needed for electricity were decreased by $18,900 due to the Dome not being used in FY2015.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Grounds & Cemetery Maint.				
001-2402-534.10-01	Full Time/Regular	562,337	597,874	611,260	626,290
001-2402-534.10-02	Part Time/Regular	14,964	12,677	15,600	
001-2402-534.10-05	Longevity	6,753	7,295	8,760	9,900
001-2402-534.12-01	Full Time/Regular OT	9,607	7,262	10,000	10,000
001-2402-534.14-01	FICA	34,037	35,969	36,975	36,615
001-2402-534.14-03	Medicare	7,960	8,412	8,650	8,565
001-2402-534.14-11	CERS - Non Hazardous	108,221	120,607	120,090	115,190
001-2402-534.14-17	Workers' Compensation	17,713	18,220	15,905	17,705
001-2402-534.14-19	Unemployment	1,690	175	940	2,025
001-2402-534.14-21	Life Insurance	3,538	2,747	2,590	2,590
001-2402-534.14-23	Cafeteria/Flex Plan	155,619	168,462	170,410	169,160
001-2402-534.16-40	Boot Allowance	2,635	4,250	4,250	4,250
001-2402-534.16-45	Gym Reimbursement	1,470	1,080	1,920	1,920
*	Personal Services	926,544	985,030	1,007,350	1,004,210
001-2402-534.20-04	Landfill	702	305	1,000	1,000
001-2402-534.21-02	Liability	9,570	10,154	10,075	10,275
001-2402-534.21-04	Property Damage	1,944	1,937	2,000	2,055

LEVEL	TEXT	TEXT AMT
1	CEMETERY OFFICE/GARAGE/MAUSOLEUM	1,335
	RIVERFRONT STAGE	60
	GOLF COURSE STORAGE/SHELTER	120
	PUBLIC RESTROOMS	540
		2,055

001-2402-534.21-05	Vehicle	9,271	8,500	8,110	8,745
001-2402-534.22-06	Communication Equipment	2,143	2,498	2,520	2,530

LEVEL	TEXT	TEXT AMT
1	16 RADIOS @ $10.84/MONTH	2,085
	MOTOROLA CONTRACT ($36.93/MONTH)	445
		2,530

001-2402-534.23-04	Laundry	5,923	5,680	6,900	6,900
001-2402-534.23-06	Temporaries	86,836	67,387	84,500	95,000
001-2402-534.23-07	Other		10		10
001-2402-534.23-10	Tree/Weed/Debris Mgmt	53,290	46,300	47,250	55,000
*	Contractual Services	169,679	142,771	162,355	181,515
001-2402-534.31-03	Fuel	52,889	53,685	44,830	57,475

LEVEL	TEXT	TEXT AMT
1	8,500 GAL GASOLINE @ $3.75	31,875
	3,400 GAL DIESEL @ $4.00	13,600
	MAINTENANCE FUEL TANK	12,000
		57,475

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
001-2402-534.33-01	Fleet Charges	57,130	59,799	60,000	60,000
001-2402-534.33-02	Vehicle Lease	35,272	41,628	39,200	37,800
001-2402-534.33-05	Property/Plant	28,063	16,341	28,750	17,000
001-2402-534.35-03	Office	2,366	2,214	2,500	2,500
001-2402-534.35-15	Grounds Maintenance	56,684	49,154	50,000	50,000
001-2402-534.35-19	Janitorial	259	271		
001-2402-534.37-01	Electricity	40,343	35,668	36,800	17,900

LEVEL	TEXT	TEXT AMT
1	101 JEFFERSON ST UNIT A (RESTROOM)	15,000
	1615 PARK AVE	550
	1613 PARK AVE	2,000
	135 BROADWAY	350
		17,900

001-2402-534.37-03	Natural Gas	1,678	4,962	3,250	1,750

LEVEL	TEXT	TEXT AMT
1	1611 PARK AVE	1,750
		1,750

001-2402-534.37-05	Telephone	3,922	2,186	2,160	2,160

LEVEL	TEXT	TEXT AMT
1	PHONE CARDS FOR GROUNDS MAINT STAFF	300
	VCI ($35/PER MONTH)	420
	CELL PHONE STIPEND (3 @ $480 PER YEAR)	1,440
		2,160

001-2402-534.37-07	Water	29,112	16,707	19,500	17,000

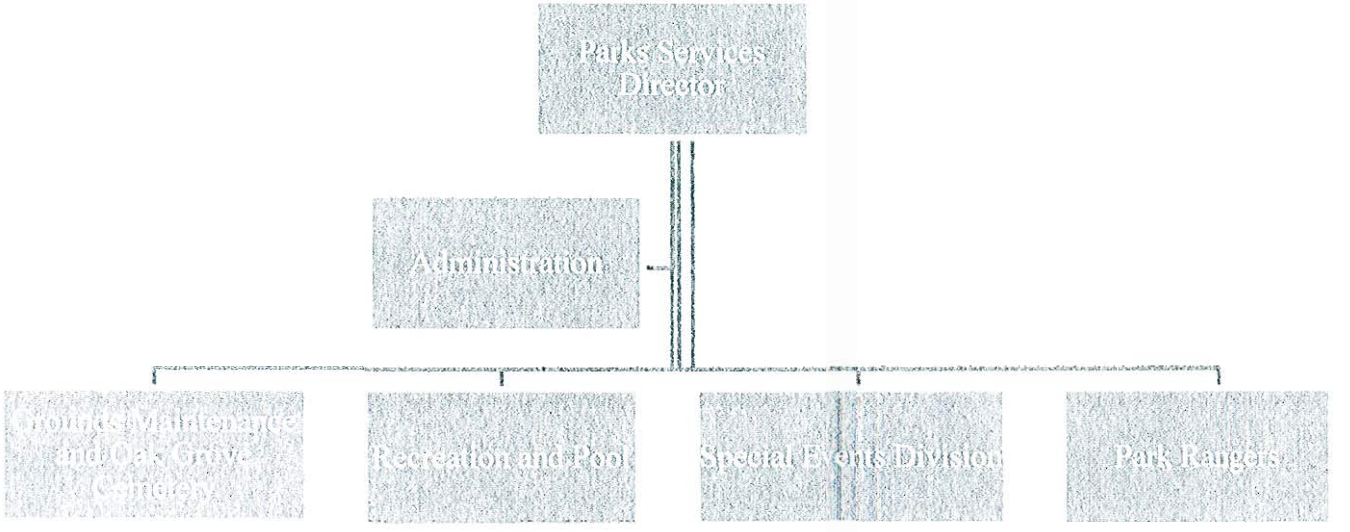
LEVEL	TEXT	TEXT AMT
1	VARIOUS METERS/SPRINKLERS	17,000
		17,000

001-2402-534.37-11	Refuse	10,000	10,000	10,000	10,000
001-2402-534.38-01	Training & Travel	4,128	2,330	2,805	2,725
001-2402-534.38-05	Dues,Mbrships,Books/Subs	135	265	265	265
*	Commodities	321,981	295,210	300,060	276,575
001-2402-534.42-12	Equipment - Safety	2,714	759	3,000	3,000
001-2402-534.42-19	Equipment - Other	2,304	4,560		
*	Capital Outlay	5,018	5,319	3,000	3,000
**	Grounds & Cemetery Maint.	1,423,222	1,428,330	1,472,765	1,465,300

Fund: 001 General
Department: 24 Parks Services
Division: 04 Pool

Division Overview and Functions:

The primary function of this division is to oversee the operation of the Noble Park Pool and spray pad. This division is responsible for providing open swimming and structured swim classes in a safe environment at economical prices. Pool staff runs the concession stand at the Noble Park Pool.



FY 2014 Highlights:

- Noble Park pool renovation was completed
- Spray pad was added
- Pool staff operated concession stand in newly renovated facility
- Recreation Specialist received Certified Pool Operator certification

FY 2015 Initiatives, Overview and Changes:

- Increase participation in swim school
- Offer more programs in an effort to increase attendance at pool including family swim nights and daycare discount days.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 43,849	$ 60,197	$ 72,080	$ 77,335
Contractuals	$ 5,626	$ 7,370	$ 9,400	$ 8,795
Commodities	$ 68,738	$ 72,089	$ 55,015	$ 76,405
Capital Outlay	$ 0	$ 24,648	$ 2,765	$ 6,800
	$ 118,213	**$ 164,304**	**$ 139,260**	**$ 169,335**

Budget Narrative:

The FY 2015 budget for the pool division of the Parks Services Department totals $169,335 representing an increase of $30,075 or 21.6%, compared to FY 2014.

- The Personal Services category increased by $5,255 or 7.3%. The funds budgeted in this category represent staffing needs as follows at the Noble Park Pool:
  - (2) Pool Managers
  - (2) Head Guards
  - (7) Lifeguards
  - (6) Pool Attendants

  This staff covers open swim, swim lessons, operation of the concession stand, and an attendant at the spray pad.
- The commodities section increased by $21,390 and is due to the following:
  - A portion of the increase represents the restoration of funds in the amount of $4,685 that were used to purchase two replacement canopies for the NP pool area. The purchase was made from the pool project account.
  - Water treatment reflects an increase of $8,535. This increase represents restoration of the account for funds needed for pool/spray pad chemicals in FY 2015.
  - An increase in utilities of $2,425 due mainly to insufficient funds budgeted for electricity in the 2014 Fiscal Year;
  - A $920 increase is reflected in the training/travel account for Certified Pool Training for one of the Recreation Specialists.
- The $6,800 budgeted for Capital Outlay is for replacement canopies for the umbrellas at Coleman Spray Park. This amount represents an increase in Capital Outlay of $4,035 from FY2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Pool					
001-2404-534.10-02	Part Time/Regular	38,581	53,479	64,460	68,995
001-2404-534.12-02	Part Time/Regular OT	823	1,141	1,000	1,000
001-2404-534.14-01	FICA	2,443	3,386	4,000	4,280
001-2404-534.14-03	Medicare	571	792	935	1,000
001-2404-534.14-17	Workers' Compensation	1,344	1,370	1,595	1,850
001-2404-534.14-19	Unemployment	87	29	90	210
*	Personal Services	43,849	60,197	72,080	77,335
001-2404-534.21-02	Liability	1,156	895	1,070	1,090
001-2404-534.21-04	Property Damage	3,976	3,975	4,095	4,205

LEVEL	TEXT	TEXT AMT
1	NOBLE PARK SWIMMING POOL	1,975
	NOBLE PARK BATH HOUSE	1,440
	NOBLE PARK WADING POOL	135
	KOLB PARK BATH HOUSE	115
	COLEMAN PARK POOL HOUSE	210
	COLEMAN PARK SPRAYGROUND	330
		4,205

001-2404-534.23-07	Other	494	2,500	4,235	3,500
*	Contractual Services	5,626	7,370	9,400	8,795
001-2404-534.33-05	Property/Plant	24,940	21,671	11,690	20,000
001-2404-534.35-03	Office	303	657	500	500
001-2404-534.35-19	Janitorial		286		
001-2404-534.35-23	Water Treatment	15,044	16,832	9,265	17,800
001-2404-534.35-31	Concessions	3,759	7,179	6,000	7,200
001-2404-534.37-01	Electricity	7,559	8,976	8,000	10,000

LEVEL	TEXT	TEXT AMT
1	SWIMMING POOL	10,000
		10,000

001-2404-534.37-03	Natural Gas		573	510	625

LEVEL	TEXT	TEXT AMT
1	2915 PARK AVE (POOL CONCESSION)	625
		625

001-2404-534.37-05	Telephone	1,443	858	960	960

LEVEL	TEXT	TEXT AMT
1	VCI INTERNET ($80 PER MONTH)	960
		960

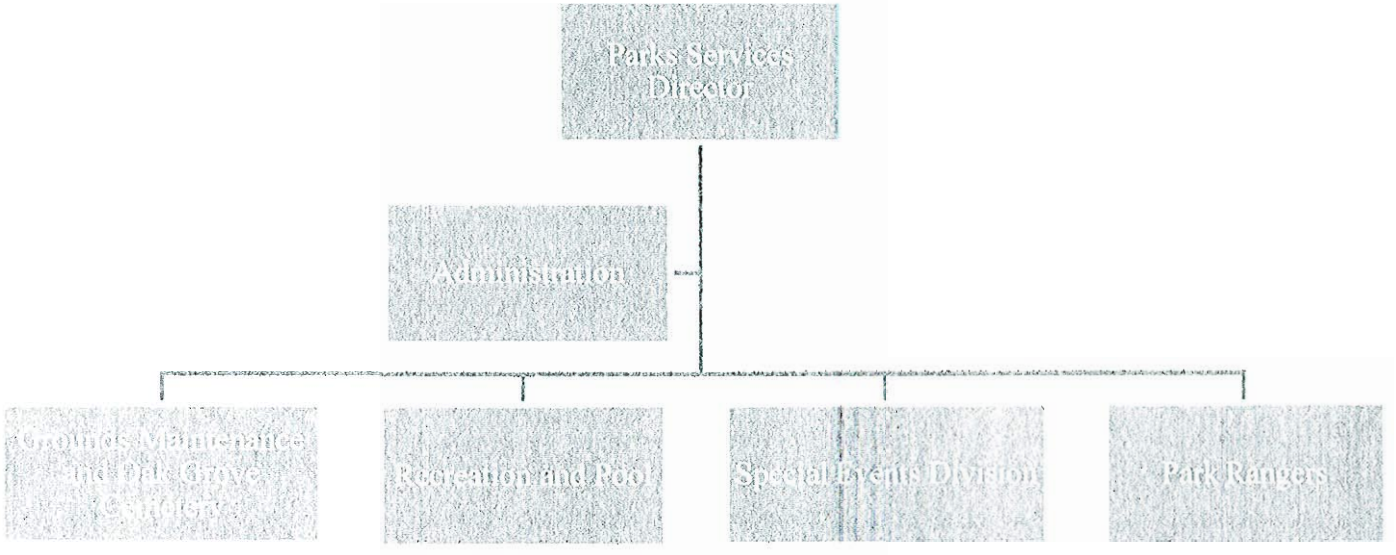
001-2404-534.37-07	Water	14,010	12,017	14,490	14,800

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
LEVEL	TEXT		TEXT AMT		
1	BLACKBURN PARK (ROBERT COLEMAN SPRAY PARK)		4,800		
	NOBLE PARK POOL		10,000		
			14,800		
001-2404-534.38-01	Training & Travel	1,680	3,040	3,600	4,520
*	Commodities	68,738	72,089	55,015	76,405
001-2404-534.42-19	Equipment - Other		24,648	2,765	6,800
LEVEL	TEXT		TEXT AMT		
1	FUNBRELLAS		6,800		
			6,800		
*	Capital Outlay		24,648	2,765	6,800
**	Pool	118,213	164,304	139,260	169,335

Fund: 001 General
Department: 24 Parks Services
Division: 05 Recreation

Division Overview and Functions:

The Recreation Division of the Parks Department is charged with providing quality recreation programs and leisure activities in an appropriate facility or location at a reasonable cost to the participant. This division is also responsible for overseeing the operation and programming of the Paducah Recreation Center.



FY 2014 Highlights:

- Received Kentucky Recreation and Park Society (KRPS) award for best program (Touch a Truck)
- Recreation Superintendent completed second year of Supervisor Management School in Wheeling, West Virginia
- Organized a Spot-on-Soccer League targeting Morgan, McNabb, and Clark students (3rd through 5th grades) through donated funding
- Recreation Specialist attended playground safety training
- Coordinated Independence Bank Sheryl Crow and Gary Allan concert and fireworks display

FY 2015 Initiatives, Overview and Changes:

- Increase awareness of community garden and increase participation to maximum capacity
- Expand Spot-on-Sports league to include volleyball
- Expand recreation programming to include new seasonal events and activities

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 125,110	$ 121,494	$ 176,365	$ 191,750
Contractuals	$ 22,165	$ 21,336	$ 22,125	$ 23,060
Commodities	$ 222,316	$ 181,509	$ 218,320	$ 235,290
Capital Outlay	$ 5,016	$ 2,227	$ 11,910	$ 4,800
	$ 374,607	**$ 326,566**	**$ 428,720**	**$ 454,900**

Budget Narrative:

The FY2015 budget for the Recreation Division of the Parks Services Department totals $454,900, an increase of $26,180 or 6.1% compared to FY2014.

- The Personal Services category increased $15,385 or 8.7%. The difference is primarily due to an increase in part time salaries of $8,320 needed for the addition of staff for new programs (mainly $4,760 for Beyond Kidz Klub which is a summer camp for 5th to 7th graders). Also, the proposed budget reflects an addition of $3,000 for officials for softball leagues and an increase in Tot School wages of $1,596.
- The commodities category increased by $16,970 or 7.8% from the previous fiscal year due mainly to the following:
    - Property/plant account was increased by approximately $35,000. Of the budgeted funds $25,000 is to be used toward the replacement of the roof at the Paducah Recreation Center. The remainder of the increase is for repairs/upkeep of the Paducah Recreation Center.
    - Recreation programming costs decreased by $18,440 or -22.72%. The following events were transferred to the newly created Special Events Division and account for a decrease of $27,475 to this account: Bikes on Broadway, Cross River Swim, Christmas Parade, Fourth of July Celebration, and Veterans Day Parade. The difference of $8,560 is to be used for program costs for new/existing programs within the Recreation division.
- Decrease of $7,110 in the Capital Outlay category. The $4,800 budgeted for Capital Outlay in FY 2015 is for the addition of a pickle ball court to be located at Midtown Golf Course.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Recreation Programs				
001-2405-534.10-02	Part Time/Regular	110,388	107,236	159,260	173,160
001-2405-534.12-02	Part Time/Regular OT	1,051	191	180	
001-2405-534.14-01	FICA	6,909	6,661	10,220	10,835
001-2405-534.14-03	Medicare	1,616	1,558	2,390	2,535
001-2405-534.14-17	Workers' Compensation	4,864	5,800	4,075	4,690
001-2405-534.14-19	Unemployment	282	48	240	530
*	Personal Services	125,110	121,494	176,365	191,750
001-2405-534.21-02	Liability	3,967	4,436	6,445	6,575
001-2405-534.21-04	Property Damage	6,481	7,278	7,500	6,985

LEVEL	TEXT	TEXT AMT
1	BROOKS STADIUM RESTROOMS	1,745
	MARGARET HANK REC CENTER	875
	VARIOUS	4,365
		6,985

001-2405-534.23-07	Other	613	624	1,680	3,000
001-2405-534.24-01	Rental Equipment	11,104	8,998	6,500	6,500
*	Contractual Services	22,165	21,336	22,125	23,060
001-2405-534.33-05	Property/Plant	32,689	11,747	15,090	50,000

LEVEL	TEXT	TEXT AMT
1	ANNUAL MAINTENANCE	10,000
	PADUCAH RECREATION CENTER ROOF	40,000
		50,000

001-2405-534.35-03	Office	110	1,049	1,780	1,000
001-2405-534.35-27	Rec Program	70,932	62,309	81,145	62,705

LEVEL	TEXT	TEXT AMT
1	COMMUNITY GARDEN	1,500
	KIDZ CLUB	4,170
	SPECIAL POPS CAMP	1,800
	TOT SCHOOL	1,350
	BREAK CAMPS	1,200
	EASTER EGG DASH	2,480
	SOFTBALL LEAGUE	6,315
	PAC	10,380
	NOBLE PARK BALL	2,000
	HERSHEY TRACK & FIELD	2,460
	REC CENTER PROGRAMS	9,085
	OTHER PROGRAMS	19,965
		62,705

001-2405-534.37-01	Electricity	60,182	59,731	63,000	63,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015

LEVEL	TEXT	TEXT AMT
1	2800 PARK AVE	1,100
	600 WASHINGTON ST	3,800
	B STREET	9,000
	1101 S 9TH ST	250
	BLACKBURN PARK	5,300
	2900 PARK AVE	3,500
	STUART NELSON RD	2,200
	NOBLE PARK (W/TENNIS COURTS)	1,600
	2801 PARK AVE (MULTIPLE METERS)	22,235
	KOLB PARK RESTROOMS	360
	GIRL SCOUT BUILDING	2,000
	825 JOE BRYAN DR	600
	2500 BROOKS STADIUM DR	2,500
	3000 BROADWAY	275
	1525 MLK JR DR (PADUCAH REC CENTER)	7,000
	2200 S 25TH ST	850
	2560 CAIRO RD	430
		63,000

001-2405-534.37-03	Natural Gas	1,493	1,635	2,750	1,900

LEVEL	TEXT	TEXT AMT
1	1525 MLK DR	1,900
		1,900

001-2405-534.37-05	Telephone	2,162	445	1,315	415

LEVEL	TEXT	TEXT AMT
1	OTHER (ATT)	15
	VCI ($33 PER MONTH)	400
		415

001-2405-534.37-07	Water	14,277	10,771	13,135	13,885

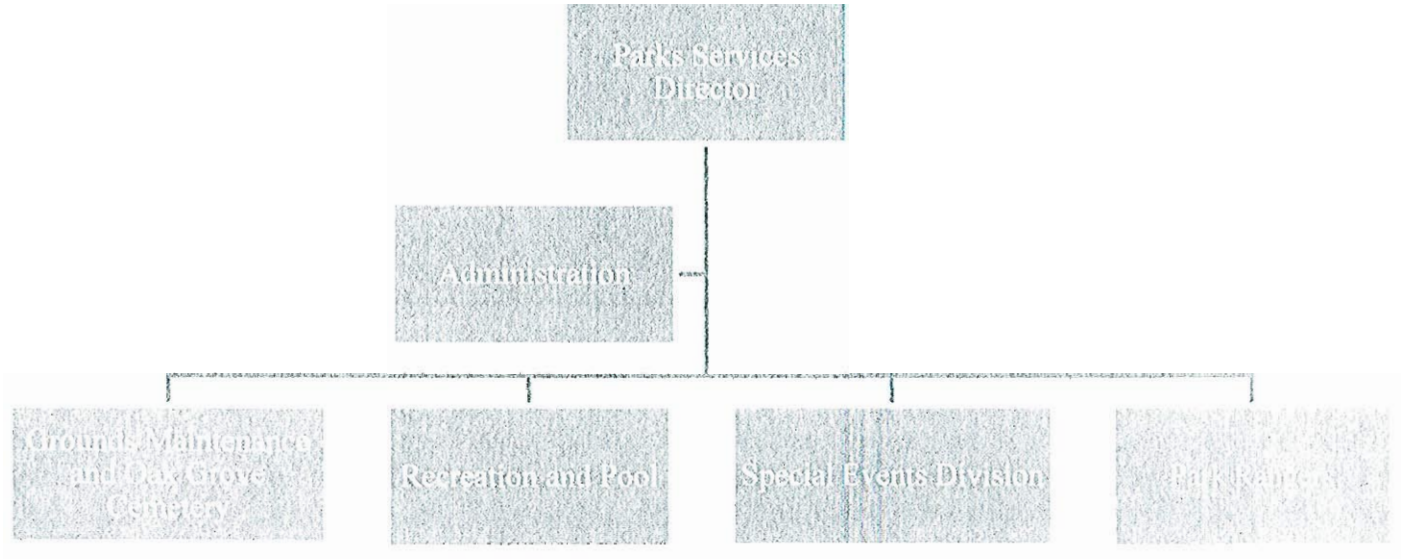
LEVEL	TEXT	TEXT AMT
1	STUART NELSON PARK	500
	PARKS & REC	180
	KOLB PARK POOL	1,900
	BALL PARK/CRUISE	2,000
	NOBLE PARK REST ROOMS	800
	2915 PARK AVE	1,100
	NOBLE PARK	730
	2260 C ST	700
	1527 MLK	350
	2500 BROOKS STADIUM	3,500
	175 STUART NELSON PARK	25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	825 JOE BRYAN DR		10		
	KEILER PARK		40		
	415 LONE OAK RD (INDEPENDENCE PARK)		500		
	PKS & REC BROOK SOCCER		1,550		
			13,885		
001-2405-534.37-13	Athletic Lighting	23,197	22,870	24,500	26,000
001-2405-534.38-01	Training & Travel	1,398	259	1,200	1,200
001-2405-534.39-01	Advertisement	14,551	9,499	11,720	12,500
001-2405-534.39-05	Postage	1,325	1,194	2,685	2,685
*	Commodities	222,316	181,509	218,320	235,290
001-2405-534.42-19	Equipment - Other	5,016	2,227	11,910	4,800
*	Capital Outlay	5,016	2,227	11,910	4,800
**	Recreation Programs	374,607	326,566	428,720	454,900

Fund: 001 General
Department: 24 Parks Services
Division: 09 Special Events

Division Overview and Functions:

The Special Events Division of the Parks Services Department is tasked with the operation of the Farmers' Market and the organization and operation of the Live on the River event in addition to other large-scale community events. The creation of quality event programming to attract community-wide participation, particularly, but not solely, to the downtown and LowerTown areas is the primary goal of the Special Events Division. Development of a volunteer base and open communication with stakeholders are crucial to this Division.



FY 2014 Highlights:

- Creation of Special Events Division
- Addition of Special Events Coordinator

FY 2015 Initiatives, Overview and Changes:

- Increase vendor participation at Farmers' Market
- Implement a kite festival in spring/summer 2015
- Review programs and entertainment guidelines for Live on Broadway and other special events

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 0	$ 0	$ 24,800	$ 83,640
Contractuals	$ 0	$ 0	$ 0	$ 3,540
Commodities	$ 0	$ 0	$ 0	$ 121,530
Capital Outlay	$ 0	$ 0	$ 0	$ 0
	$ 0	**$ 0**	**$ 24,800**	**$ 208,710**
Funded Staffing Level	**0**	**0**	**1**	**1**

Budget Narrative:

The Special Events Division was created under the Parks Services Division in the spring of the 2014 fiscal year. This division is staffed with one FTE, the Special Events Coordinator. The total budgeted funds for this division total $208,710 for the 2015 fiscal year.

Since this division is newly created, there is no information available for comparison purposes.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Special Events				
001-2409-534.10-01	Full Time/Regular			17,400	48,235
001-2409-534.10-02	Part Time/Regular				11,450
001-2409-534.10-05	Longevity				60
001-2409-534.14-01	FICA			1,080	3,610
001-2409-534.14-03	Medicare			255	850
001-2409-534.14-11	CERS - Non Hazardous			3,290	8,620
001-2409-534.14-17	Workers' Compensation				1,595
001-2409-534.14-19	Unemployment			30	185
001-2409-534.14-21	Life Insurance			45	135
001-2409-534.14-23	Cafeteria/Flex Plan			2,700	8,900
*	Personal Services			24,800	83,640
001-2409-534.21-02	Liability				3,000
001-2409-534.21-04	Property Damage				40

LEVEL	TEXT	TEXT AMT
1	FARMERS MARKET SHELTER	40
		40

001-2409-534.23-07	Other				500
*	Contractual Services				3,540
001-2409-534.35-03	Office				1,500
001-2409-534.37-01	Electricity				1,400

LEVEL	TEXT	TEXT AMT
1	306 N 2ND ST (FARMERS MARKET)	600
	402 N 7TH ST (TEXACO)	800
		1,400

001-2409-534.37-05	Telephone				480

LEVEL	TEXT	TEXT AMT
1	CELL PHONE STIPEND (1 @ $480 PER YEAR)	480
		480

001-2409-534.37-07	Water				500

LEVEL	TEXT	TEXT AMT
1	400 N 7TH ST (TEXACO)	500
		500

001-2409-534.38-01	Training & Travel				6,450

LEVEL	TEXT	TEXT AMT
1	IFEA	1,555
	KRPS	695

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	NRPA EVENT MGMT		2,645		
	LEADERSHIP PADUCAH		1,500		
	WEBINAR		55		
			6,450		
001-2409-534.38-05	Dues,Mbrships,Books/Subs				500

LEVEL	TEXT	TEXT AMT
1	IFEA	445
	KRPS	55
		500

001-2409-534.39-01	Advertisement				19,500

LEVEL	TEXT	TEXT AMT
1	ADVERTISING	10,000
	BANNERS	3,000
	PROMOTIONAL ITEMS	2,500
	PRINTING	4,000
		19,500

001-2409-534.39-05	Postage				200
001-2409-534.39-30	Econ Dev/Hist Prev				91,000

LEVEL	TEXT	TEXT AMT
1	BIKES ON BROADWAY	800
	CHRISTMAS PARADE	7,300
	CROSS RIVER SWIM	350
	FARMER'S MARKET	5,000
	FOURTH OF JULY	18,950
	LIVE ON BROADWAY	40,000
	PROGRAM DEVELOPMENT	15,000
	VETERAN'S DAY PARADE	3,600
		91,000

*	Commodities				121,530
**	Special Events			24,800	208,710
***	Parks Services	2,677,782	2,664,167	2,848,100	3,120,155

Fund: 001 General
Department: 28 Cable Authority
Division: 11 Cable Authority

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Contractuals	$ 84,408	$ 84,242	$ 81,555	$ 82,570
Commodities	$ 5	$ 8	$ 10	$ 10
Capital Outlay	$ 0	$ 0	$ 0	$ 3,000
	$ 84,413	**$ 84,250**	**$ 81,565**	**$ 85,580**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Cable Authority				
	Cable Authority				
001-2811-535.21-02	Liability	570	573	555	570
001-2811-535.23-07	Other	60,000	60,000	60,000	60,000

LEVEL	TEXT	TEXT AMT
1	IN JANUARY 2006, WHEN THE STATE PREEMPTED OUR FRANCHISE FEE PAYMENTS, THE CITY HELD THE COLLEGE HARMLESS AND INCREASED ANNUAL PAYMENTS TO PJC TO $70,000. IN FY2010, THE PAYMENT WAS REDUCED BY $10,000 TO $60,000. DUE TO EFFICIENCIES IN THE NEW CAMERA EQPT. RESULTING IN ONE LESS PERSON REQUIRED TO MAN THE CAMERAS. ADDITIONALLY, PJC RECEIVES $0.25/HH/MONTH IN PEG PAYMENTS AS A PASS-THRU FROM THE CITY PER CONTRACT AGREEMENT. THE FRANCHISE AGREEMENT WITH COMCAST CALLS FOR AN AUTOMATIC COST OF LIVING INCREASE EVERY 2 YEARS PER SECTION 13 (A).	60,000
		60,000

001-2811-535.23-17	PEG Payments	23,838	23,669	21,000	22,000

LEVEL	TEXT	TEXT AMT
1	COMCAST PASS THRU TO PJC, ($0.25/HH/MONTH) MR0027	22,000
		22,000

*	Contractual Services	84,408	84,242	81,555	82,570
001-2811-535.37-05	Telephone	5	8	10	10

LEVEL	TEXT	TEXT AMT
1	OTHER (TNCI & ATT)	10
		10

*	Commodities	5	8	10	10
001-2811-535.42-15	Equipment-Electronic/Surv				3,000
*	Capital Outlay				3,000
**	Cable Authority	84,413	84,250	81,565	85,580
***	Cable Authority	84,413	84,250	81,565	85,580

Fund: 001 General
Department: 30 Human Rights
Division: 11 Administration

Division Overview and Functions:

The Paducah Human Rights Commission was formed May 26, 1964 to safeguard all individuals within Paducah and McCracken from discrimination in housing, employment, and public services especially when it comes to race, color, ADA, age, religion, gender, sexual orientation, and national origin. The Paducah Human Rights Commission:

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

FY2014 Highlights:

- Increased community outreach and awareness through participation, promotion, education, and sponsorships
- Increased level of mediation and reconciliation to encourage unity
- Continued student intern initiative, television program, and announcements

FY2015 Initiatives, Overview, and Changes:

- Continue community outreach with more emphasis on collaboration
- Increase number of education presentations to include faith community, non-profits, and businesses
- Increase the visibility of the student intern initiative
- Emphasize training for board members

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 0	$ 0	$ 0	$ 0
Contractuals	$ 40,224	$ 25,183	$ 25,615	$ 24,295
Commodities	$ 13,327	$ 15,956	$ 16,355	$ 17,675
Capital Outlay	$ 0	$ 0	$ 0	$ 0
	$ 53,551	**$ 41,139**	**$ 41,970**	**$ 41,970**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Human Rights Administration				
001-3011-514.21-02	Liability	329	325	335	295
001-3011-514.22-03	Copiers		1,279	1,280	1,300
001-3011-514.23-06	Temporaries	26,126	23,405	20,000	19,700
001-3011-514.23-07	Other	13,769	174	4,000	3,000
*	Contractual Services	40,224	25,183	25,615	24,295
001-3011-514.35-03	Office	1,140	2,739	900	800
001-3011-514.37-05	Telephone	900	77	15	10

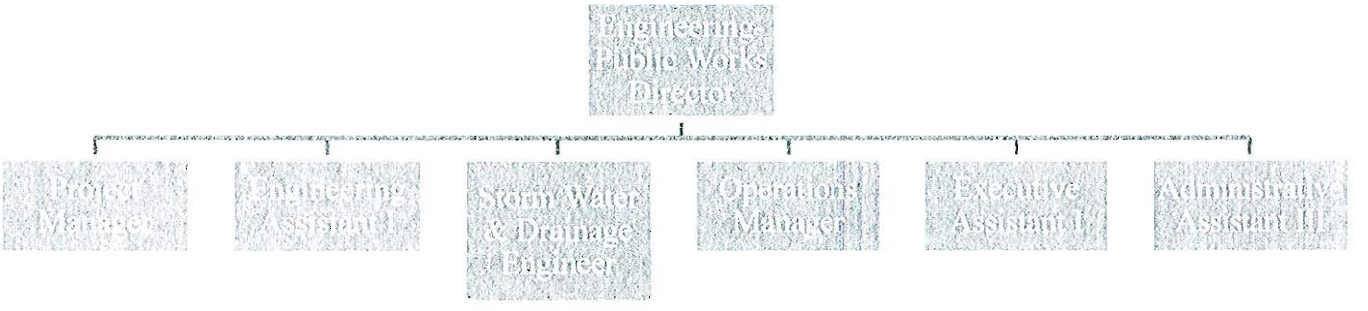
LEVEL	TEXT	TEXT AMT
1	OTHER (TNCI & ATT)	10
		10

001-3011-514.38-01	Training & Travel	132	89	500	600
001-3011-514.38-05	Dues,Mbrships,Books/Subs	135	150	150	175
001-3011-514.38-06	Education and Outreach	7,148	7,082	9,140	8,000
001-3011-514.39-01	Advertisement	3,508	5,480	4,000	5,000
001-3011-514.39-05	Postage	210	159	150	150
001-3011-514.39-09	Promotions	154	180	1,500	2,940
*	Commodities	13,327	15,956	16,355	17,675
**	Administration	53,551	41,139	41,970	41,970
***	Human Rights	53,551	41,139	41,970	41,970

Fund: 001 General
Department: 33 Engineering – Public Works
Division: 07 Engineering Services

Division Overview and Functions:

This division provides engineering support services for various governmental departments and divisions; administers infrastructure related capital improvements; administers storm water, right-of-way, and sewer connection regulations; maintains City infrastructure and property records; coordinates local regulatory responsibilities with various state and federal agencies; participates in the development site plan review process; and provides reliable professional assistance to the public to ensure the construction and maintenance of public infrastructure is carried out in a cost-effective manner, in accordance with sound engineering principles and practices, to help protect the health, safety and welfare of the public and to improve the overall quality of life within the community. This division also provides clerical and support services for all divisions of Engineering – Public Works.



FY 2014 Highlights:

- Engineering staff is finalizing acquisition of right-of-way parcels and initiating utility portion for Olivet Church Road project
- Completion of Ohio River Boat Launch Project
- Initiated bids for the Noble Park Lake Bank Stabilization Project
- Initiated bids for the Fire Station #1 Generator project
- Riverfront Redevelopment Phase 1A is being finalized

FY 2015 Initiatives, Overview, and Changes:

- Upgrade Engineering Assistant III to Engineering Assistant I in anticipation of hiring an employee with a diverse and capable skill-set

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 485,107	$ 465,844	$ 502,520	$ 565,235
Contractuals	$ 7,837	$ 13,730	$ 20,050	$ 16,165
Commodities	$ 27,476	$ 19,656	$ 22,400	$ 20,390
Capital Outlay	$ 1,549	$ 8,228	$ 4,000	$ 0
	$ 521,969	**$ 507,458**	**$ 548,970**	**$ 601,790**
Funded Staffing Level	**7.6**	**7.6**	**6.6**	**6.6**

Budget Narrative:

The FY2015 budget for Engineering-Public Works totals $601,790 and represents an increase of $52,820 (9.6%) as compared to FY2014.

- Personal Services increased $62,715 (12.5%) as a result of upgrading the vacant Engineering Assistant position in order to hire an employee with a diverse and capable skill-set.
- Contractual Services decreased by $3.885 (19.4%) do to an anticipated decrease in contractual professional services associated with projects.
- Commodities decreased by $2,010 (9%) mainly due to a decrease in travel & training.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Engineering/Public Works				
	Engineering Services				
001-3307-532.10-01	Full Time/Regular	331,859	316,629	333,925	373,955
001-3307-532.10-05	Longevity	3,962	3,822	4,010	4,225
001-3307-532.12-01	Full Time/Regular OT	288	207	300	300
001-3307-532.14-01	FICA	19,553	18,462	19,870	20,025
001-3307-532.14-03	Medicare	4,573	4,338	4,700	4,780
001-3307-532.14-11	CERS - Non Hazardous	64,817	63,974	67,370	75,350
001-3307-532.14-17	Workers' Compensation	5,054	6,460	5,015	5,545
001-3307-532.14-19	Unemployment	970	90	515	1,110
001-3307-532.14-21	Life Insurance	1,225	843	865	865
001-3307-532.14-23	Cafeteria/Flex Plan	46,583	43,869	56,200	67,730
001-3307-532.16-10	Clothing Allowance	604	1,000	1,000	1,200
001-3307-532.16-35	Automobile allowance	4,818	4,578	4,800	4,800
001-3307-532.16-40	Boot Allowance	154	900	650	650
001-3307-532.16-45	Gym Reimbursement	647	672	750	
001-3307-532.16-50	Ins Waiver Cash Option			2,550	4,700
*	Personal Services	485,107	465,844	502,520	565,235
001-3307-532.21-02	Liability	4,144	4,230	3,820	3,895
001-3307-532.21-05	Vehicle	2,080	2,053	2,095	2,135
001-3307-532.22-06	Communication Equipment	130	130	135	135

LEVEL	TEXT	TEXT AMT
1	1 RADIO @ $10.84/MONTH	135
		135

001-3307-532.23-04	Laundry	56			
001-3307-532.23-07	Other	1,427	7,317	14,000	10,000
*	Contractual Services	7,837	13,730	20,050	16,165
001-3307-532.31-03	Fuel	3,470	2,870	3,960	3,750

LEVEL	TEXT	TEXT AMT
1	1,000 GAL GASOLINE @ $3.75	3,750
		3,750

001-3307-532.33-01	Fleet Charges	807	2,571	3,000	3,000
001-3307-532.33-02	Vehicle Lease	3,646	2,315	1,430	1,430
001-3307-532.35-03	Office	4,492	4,056	4,500	4,500
001-3307-532.35-13	Field Operation Supplies	498	13	500	500
001-3307-532.37-05	Telephone	10,173	2,293	1,810	1,810

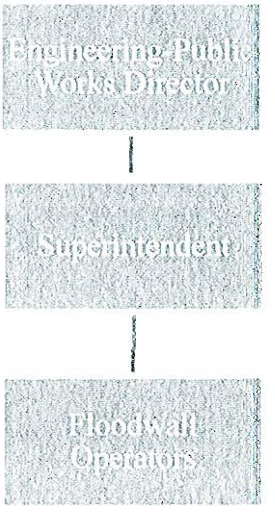
LEVEL	TEXT	TEXT AMT
1	OTHER (TNCI & ATT)	80
	VERIZON ($40/MONTH)	480
	CELL PHONE STIPEND	1,250
		1,810

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
001-3307-532.38-01	Training & Travel	2,380	3,207	4,500	3,000
001-3307-532.38-05	Dues,Mbrships,Books/Subs	297	381	400	400
001-3307-532.38-07	Education (tuition reimb)	493			
001-3307-532.39-01	Advertisement	485	430	500	500
001-3307-532.39-05	Postage	735	1,520	1,300	1,000
001-3307-532.39-07	Printing			500	500
*	Commodities	27,476	19,656	22,400	20,390
001-3307-532.42-09	Computer Hardware	1,134	8,166	2,000	
001-3307-532.42-11	Computer Software			1,500	
001-3307-532.42-12	Equipment - Safety	415	62	500	
*	Capital Outlay	1,549	8,228	4,000	
**	Engineering Services	521,969	507,458	548,970	601,790

Fund: 001 General
Department: 33 Engineering – Public Works
Division: 08 Flood Control

Division Overview and Functions:

The Flood Control Division of Engineering-Public Works operates and maintains the City's floodwall and related appurtenances in an efficient, effective manner, in order to ensure the highest level of preparedness for operation necessary to protect the health, safety, and welfare of the public during flooding conditions on the Ohio River.



FY 2014 Highlights:

- Removed #7 pump located at #2 pump plant to be rebuilt
- Removed #5 motor at pump plant #2 to be rebuilt and reinstalled
- Built rails for greenway trail (pump plant #1)

FY 2015 Initiatives, Overview, and Changes:

- Fill vacant flood wall operator position and maintain fully staffed division
- Complete installation of rails for #1 pump plant
- Complete installation of flipper gates on greenway trail for safety and security
- Replace conduit and install new electrical service at #4 pump plant
- Remove trees from right-of-way on flood levee
- Replace flapper gates

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 363,620	$ 417,830	$ 396,430	$ 392,440
Contractuals	$ 65,412	$ 40,546	$ 29,710	$ 36,185
Commodities	$ 113,529	$ 105,551	$ 157,660	$ 143,870
Capital Outlay	$ 709	$ 971	$ 500	$ 500
	$ 543,270	**$ 564,898**	**$ 584,300**	**$ 572,995**
Funded Staffing Level	**5**	**5**	**5**	**5**

Budget Narrative:

The FY2015 budget for Flood Control totals $572,995 and represents a decrease of $11,305 (1.9%), compared to FY2014.

- Personal Services decreased $3,990 (1%)
- Contractual Services increased $6,475, or 21.8%. The tree-weed-debris management account increased $5,000 and the rental equipment account increased $1,000.
- Commodities for Flood Control decreased 8.8%. Although the cost of electricity has increased, the anticipated amount for plant maintenance decreased.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Flood Control				
001-3308-532.10-01	Full Time/Regular	191,397	237,915	214,430	218,180
001-3308-532.10-02	Part Time/Regular	30,099	29,472	29,995	30,500
001-3308-532.10-05	Longevity	3,235	3,689	4,020	3,060
001-3308-532.12-01	Full Time/Regular OT	11,277	4,720	14,995	10,000
001-3308-532.12-02	Part Time/Regular OT	10,828	11,710	10,000	8,000
001-3308-532.14-01	FICA	14,568	16,987	15,635	16,075
001-3308-532.14-03	Medicare	3,407	3,973	3,660	3,760
001-3308-532.14-11	CERS - Non Hazardous	38,794	48,418	43,105	41,170
001-3308-532.14-17	Workers' Compensation	5,225	6,220	5,475	6,005
001-3308-532.14-19	Unemployment	709	78	390	825
001-3308-532.14-21	Life Insurance	1,075	809	765	760
001-3308-532.14-23	Cafeteria/Flex Plan	51,247	51,869	51,500	51,645
001-3308-532.16-10	Clothing Allowance			250	250
001-3308-532.16-40	Boot Allowance	691	1,250	1,250	1,250
001-3308-532.16-45	Gym Reimbursement	1,068	720	960	960
*	Personal Services	363,620	417,830	396,430	392,440
001-3308-532.21-02	Liability	3,424	3,635	3,745	3,820
001-3308-532.21-04	Property Damage	13,241	13,107	13,455	13,865

LEVEL	TEXT	TEXT AMT
1	PUMP PLANT #1	1,275
	PUMP PLANT #2	4,390
	PUMP PLANT #5	1,090
	PUMP PLANT #6	1,905
	PUMP PLANT #7	610
	PUMP PLANT #11	2,530
	VARIOUS ADDITIONAL FLOODWALL ITEMS	2,065
		13,865

001-3308-532.21-05	Vehicle	2,534	2,892	2,950	2,935
001-3308-532.22-06	Communication Equipment	780	947	960	965

LEVEL	TEXT	TEXT AMT
1	6 RADIOS @ $10.84/MONTH	785
	MOTOROLA CONTRACT ($14.77/MONTH)	180
		965

001-3308-532.23-04	Laundry	2,187	1,666	1,600	1,600
001-3308-532.23-07	Other	39,510			
001-3308-532.23-10	Tree/Weed/Debris Mgmt	220	14,919	5,000	10,000
001-3308-532.24-01	Rental Equipment	3,516	3,380	2,000	3,000
*	Contractual Services	65,412	40,546	29,710	36,185
001-3308-532.31-03	Fuel	10,605	11,623	13,360	14,625

LEVEL	TEXT	TEXT AMT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
1	1500 GAL GASOLINE @ $3.75		5,625		
	2250 GAL DIESEL @ $4.00		9,000		
			14,625		
001-3308-532.33-01	Fleet Charges	8,376	6,541	8,000	7,000
001-3308-532.33-02	Vehicle Lease	16,843	18,154	16,485	14,815
001-3308-532.33-04	Vehicle - self repair	244	236	250	250
001-3308-532.33-05	Property/Plant	20,966	22,782	71,000	45,000
001-3308-532.35-13	Field Operation Supplies	1,490	1,264	1,500	1,500
001-3308-532.35-19	Janitorial	152	146	250	200
001-3308-532.37-01	Electricity	39,860	33,891	40,000	50,250

LEVEL	TEXT	TEXT AMT
1	NOBLE PARK	5,000
	500 PARK AVE	2,600
	1416 N 6TH ST	25,000
	200 CLARK ST	850
	200 TENNESSEE ST	800
	300 CLAY ST	800
	300 HARRISON ST	1,200
	N OF MYERS	6,000
	MILIKEN RD & RUDD	1,800
	300 ELIZABETH	950
	732 MARINE WAY	950
	300 HUSBANDS ST	800
	400 ELIZABETH	2,000
	S 4TH ST	1,500
		50,250

001-3308-532.37-03	Natural Gas	1,185	1,353	1,900	1,400

LEVEL	TEXT	TEXT AMT
1	1419 S 4TH ST	1,400
		1,400

001-3308-532.37-05	Telephone	3,565	1,628	1,870	1,780

LEVEL	TEXT	TEXT AMT
1	VCI ($105/MONTH)	1,260
	CELL PHONE STIPEND (1 @ $480 PER YEAR)	480
	OTHER (TNCI & ATT)	40
		1,780

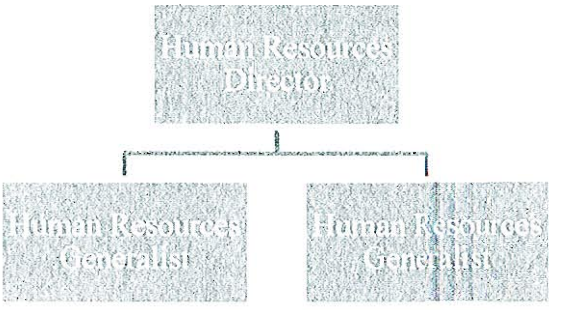
001-3308-532.37-07	Water	917	494	500	500
001-3308-532.38-01	Training & Travel	93	823	545	550
001-3308-532.39-19	Constr.Materials/Streets	9,233	6,467	2,000	6,000
001-3308-532.39-21	Safety Equipment		149		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
*	Commodities	113,529	105,551	157,660	143,870
001-3308-532.42-09	Computer Hardware		971		
001-3308-532.42-12	Equipment - Safety	709		500	500
*	Capital Outlay	709	971	500	500
**	Flood Control	543,270	564,898	584,300	572,995
***	Engineering/Public Works	1,065,239	1,072,356	1,133,270	1,174,785

Fund: 001 General
Department: 35 Human Resources
Division: 11 Human Resources and Risk

Division Overview and Functions:

The Human Resources Department formulates policies and develops programs in the full range of employment strategies to ensure compliance and services of the highest quality. The goal of Risk Management is to reduce accidents, injuries, and workers' compensation insurance costs for the City of Paducah through enhanced loss control efforts and risk financing strategies.



FY 2014 Highlights:

- Implemented Performance Evaluation software and training in every department
- Enhanced wellness initiatives
  - Introduced Edumedics, a program designed to improve health of employees struggling with high blood pressure, diabetes and/or hyperlipidemia.
  - Launched, MOVE to a Healthier You! A series of 8 informative sessions to improve overall health through improved nutrition, activity levels and sleep.
  - Redesigned wellness program with an added focus on biometric results.
- Completed negotiation process with IAFF and FOP with new contracts to begin July 1, 2014.

FY 2015 Initiatives, Overview, and Changes:

- Coordinate Labor Negotiations for expiring AFSCME contract.
- Implement Supervisor Safety and Human Resources Leadership Training.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 212,229	$ 218,377	$ 224,925	$ 225,120
Contractuals	$ 30,842	$ 40,977	$ 33,980	$ 41,005
Commodities	$ 49,381	$ 36,596	$ 37,760	$ 42,960
Capital Outlay	$ 0	$ 0	$ 0	$ 0
	$ 292,452	**$ 295,950**	**$ 296,665**	**$ 309,085**
Funded Staffing Level	**3**	**3**	**3**	**3**

Budget Narrative:

Comparing budget needs from FY2014 to FY2015, a 4.2% overall increase is anticipated with the differences as follows:

- Annual wage adjustments anticipated at 1.75%
- Contracts for service
    - NEOGOV applicant tracking software erosion of previously received discounts of $800 annually
    - Labor negotiation contract assistance anticipated for expiring AFSCME contract, $2,500.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Human Resources					
Human Resources & Risk					
001-3511-513.10-01	Full Time/Regular	150,470	152,285	156,065	158,795
001-3511-513.10-05	Longevity	530	529	660	900
001-3511-513.14-01	FICA	8,816	8,933	9,405	9,240
001-3511-513.14-03	Medicare	2,062	2,089	2,200	2,160
001-3511-513.14-11	CERS - Non Hazardous	27,940	29,922	29,700	28,305
001-3511-513.14-17	Workers' Compensation	684	815	830	925
001-3511-513.14-19	Unemployment	432	43	230	490
001-3511-513.14-21	Life Insurance	707	572	395	395
001-3511-513.14-23	Cafeteria/Flex Plan	20,354	22,769	22,625	20,600
001-3511-513.16-45	Gym Reimbursement	234	420	1,440	960
001-3511-513.16-50	Ins Waiver Cash Option			1,375	2,350
*	Personal Services	212,229	218,377	224,925	225,120
001-3511-513.21-02	Liability	2,546	2,019	2,055	2,100
001-3511-513.22-02	Computer Software	3,619	3,619	3,695	3,805

LEVEL	TEXT	TEXT AMT
1	HTE -	
	HUMAN RESOURCES	3,465
	QREP CATALOG (HR)	340
		3,805

001-3511-513.22-03	Copiers	1,203	2,139	1,175	1,000
001-3511-513.23-07	Other	11,455	21,554	15,000	22,300

LEVEL	TEXT	TEXT AMT
1	PI	7,900
	PERFORMANCE PRO RENEWAL	5,000
	NEOGOV (TO BE TRANSFERRED TO MR0045)	4,800
	FLU SHOTS/WELLNESS	2,100
	LABOR NEGOTIATIONS (TO BE TRANSFERRED TO MR0057)	2,500
		22,300

001-3511-513.24-28	Life Insurance - Retirees	3,749	3,400	3,600	3,600

LEVEL	TEXT	TEXT AMT
1	154 RETIREES LIFE INSURANCE (CITY PAYS HALF)	3,600
		3,600

001-3511-513.24-33	Employee Assist Program	8,270	8,246	8,455	8,200
*	Contractual Services	30,842	40,977	33,980	41,005
001-3511-513.35-03	Office	2,016	3,054	2,000	2,000
001-3511-513.37-05	Telephone	2,470	545	560	560

LEVEL	TEXT	TEXT AMT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
1	CELL PHONE STIPEND (1 @ $480/YEAR)		480		
	OTHER (TNCI & ATT)		80		
			560		
001-3511-513.38-01	Training & Travel	3,341	1,450	1,900	2,500
001-3511-513.38-03	Training - Special (HR)	515	525	3,100	1,200
001-3511-513.38-04	Training - safety	577	509	2,000	2,000
001-3511-513.38-05	Dues,Mbrships,Books/Subs	1,964	1,600	900	2,200
001-3511-513.38-11	Supervisor Training				2,000

LEVEL	TEXT	TEXT AMT
1	SUPERVISOR TRAINING - OUTSIDE RESOURCES	2,000
		2,000

001-3511-513.39-01	Advertisement	4,509	1,916	2,500	2,000

LEVEL	TEXT	TEXT AMT
1	NEWSPAPER AND PUBLICATION EMPLOYMENT ADS	2,000
		2,000

001-3511-513.39-05	Postage	641	350	600	500
001-3511-513.39-25	Testing Materials	3,350	2,549	1,330	3,000
001-3511-513.39-27	Post-Employment Test	5,907	1,819	1,370	5,000

LEVEL	TEXT	TEXT AMT
1	PSYCH AND RETURN TO WORK EVAL, PHYSICAL CAPABILITY	5,000
		5,000

001-3511-513.39-28	Compliance-employment	24,091	22,279	21,500	20,000

LEVEL	TEXT	TEXT AMT
1	DRUG TESTING/HEP B SHOTS/PRE-EMPLOYMENT PHYSICALS	20,000
		20,000

*	Commodities	49,381	36,596	37,760	42,960
**	Human Resources & Risk	292,452	295,950	296,665	309,085
***	Human Resources	292,452	295,950	296,665	309,085

Fund: 001 General
Department: 44 Main Street
Division: 11 Main Street

Division Overview and Functions:

Main Street, formerly known as Paducah Renaissance Alliance is being closed at the end of FY2014. The department's functions are being absorbed between the Parks and Planning Departments.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 170,676	$ 193,098	$ 164,440	$ 0
Contractuals	$ 3,000	$ 15,926	$ 20,725	$ 0
Commodities	$ 190	$ 147,747	$ 213,105	$ 0
Capital Outlay	$ 0	$ 0	$ 1,000	$ 0
	$ 173,866	**$ 356,771**	**$ 399,270**	**$ 0**
Funded Staffing Level	**4**	**3**	**3**	**0**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Main Street					
Main Street					
001-4411-592.10-01	Full Time/Regular	121,410	131,725	104,840	
001-4411-592.10-02	Part Time/Regular		2,957	11,200	
001-4411-592.10-05	Longevity	77	168	360	
001-4411-592.12-01	Full Time/Regular OT	1,045			
001-4411-592.14-01	FICA	6,988	7,907	6,630	
001-4411-592.14-03	Medicare	1,634	1,849	1,550	
001-4411-592.14-11	CERS - Non Hazardous	23,096	25,843	20,540	
001-4411-592.14-17	Workers' Compensation	214	185	200	
001-4411-592.14-19	Unemployment	348	36	160	
001-4411-592.14-21	Life Insurance	497	397	305	
001-4411-592.14-23	Cafeteria/Flex Plan	14,767	21,431	18,300	
001-4411-592.16-45	Gym Reimbursement	600	600	355	
*	Personal Services	170,676	193,098	164,440	
001-4411-592.21-02	Liability		3,070	3,050	
001-4411-592.21-04	Property Damage		381	1,250	
001-4411-592.22-03	Copiers		944	500	
001-4411-592.23-06	Temporaries			2,000	
001-4411-592.23-07	Other	3,000		2,400	
001-4411-592.24-01	Rental Equipment		131	125	
001-4411-592.24-09	Rent		11,400	11,400	
*	Contractual Services	3,000	15,926	20,725	
001-4411-592.33-05	Property/Plant		4,451	2,550	
001-4411-592.35-03	Office		2,523	3,000	
001-4411-592.37-01	Electricity		4,387	6,450	
001-4411-592.37-03	Natural Gas		1,625	2,020	
001-4411-592.37-05	Telephone	190	896	1,445	
001-4411-592.37-07	Water		600	1,040	
001-4411-592.38-01	Training & Travel		4,741	6,000	
001-4411-592.38-05	Dues,Mbrships,Books/Subs		1,417	1,200	
001-4411-592.39-01	Advertisement		34,213	50,000	
001-4411-592.39-05	Postage		155	300	
001-4411-592.39-07	Printing		6,568	15,000	
001-4411-592.39-30	Econ Dev/Hist Pres		86,171	124,100	
*	Commodities	190	147,747	213,105	
001-4411-592.42-09	Computer Hardware			1,000	
*	Capital Outlay			1,000	
**	Main Street	173,866	356,771	399,270	
***	Main Street	173,866	356,771	399,270	

Fund: 001 General
Department: 88 Special Projects
Division: 88 Match Funds

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Leave Expense	$ 45,967	$ 25,736	$ 0	$ 0
Grant Match/Intergover.	$ 312,790	$ 300,087	$ 0	$ 0
	$ 358,757	**$ 325,823**	**$ 0**	**$ 0**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Special Projects				
	Match Funds				
001-8888-777.77-77	Short Term Part of Leave	45,967	25,736		
*	Leave Expense	45,967	25,736		
001-8888-888.88-89	PJC Property Taxes	312,790	300,087		
*	Grant Match/Intergovernme	312,790	300,087		
**	Match Funds	358,757	325,823		
***	Special Projects	358,757	325,823		

Fund: 001 General
Department: 99 Interfund Transfers
Division: 99 Interfund Transfers

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Interfund Transfers	$ 1,937,494	$ 3,137,596	$ 1,819,725	$ 2,798,270
	$ 1,937,494	**$ 3,137,596**	**$ 1,819,725**	**$ 2,798,270**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Interfund Transfers				
	Interfund Transfers				
001-9999-699.90-02	Grant Fund		5,049		
001-9999-699.90-04	Investment Fund			2,500	265,750

LEVEL	TEXT	TEXT AMT
1	LOCOMOTIVE RESTORATION	50,000
	NOBLE PARK BANK STABILIZATION	110,000
	AIRPORT OPERATION SUBSIDY	125,000
	LESS: CASH ON HAND IN INVESTMENT FUND	19,250-
		265,750

001-9999-699.90-12	E911 Fund	448,550	529,268	526,115	568,925
001-9999-699.90-30	Debt Service Fund	497,977	744,061	498,725	499,680

LEVEL	TEXT	TEXT AMT
1	CITY'S GENERAL FUND SHARE OF BOND PAYMENTS:	
	GOB, P & I (PFPF)	498,180
	AUDIT & OTHER EXPENSES	1,500
		499,680

001-9999-699.90-40	Capital Projects Fund	307,685	1,171,712	176,770	808,000

LEVEL	TEXT	TEXT AMT
1	SOFTWARE UPGRADE SET ASIDE	450,000
	PUMP STATION #2 REPAIRS	250,000
	POLICE BUILDING GENERATOR	108,000
		808,000

001-9999-699.90-62	Civic Center Fund	27,104	30,359	35,000	35,700

LEVEL	TEXT	TEXT AMT
1	GENERAL FUND USAGE	18,000
	GENERAL FUND SUBSIDY	17,700
		35,700

001-9999-699.90-63	Rental Property Fund	7,641	39,495		
001-9999-699.90-64	Radio Fund	50,000			
001-9999-699.90-70	Fleet Maintenance Fund	146,623	140,332	148,770	190,065
001-9999-699.90-72	Insurance Fund	49,839	6,885	20,000	55,000
001-9999-699.90-74	Maint & Rehab Fund	11,140			
001-9999-699.90-77	Police/Fire Pension Fund	380,310	471,310	411,845	375,150

LEVEL	TEXT	TEXT AMT
1	GENERAL OBLIGATION BOND ISSUED IN FY2006	
	ELIMINATED THE PENSION FUND'S OUTSTANDING	
	UNFUNDED LIABILITY AT THAT TIME, THEREFORE,	
	NO FURTHER CITY LIABILITY OBLIGATION OTHER THAN	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	NORMAL COST FOR ACTIVE PARTICIPANTS STATUTORY				
	MINIMUM REQUIREMENT, AS ESTIMATED BY BPSM		380,000		
	LESS: FUNDING ELSEWHERE IN FY2015 BUDGET		4,850-		
			375,150		
001-9999-699.90-80	PRA Fund	10,500			
001-9999-699.90-84	Oak Grove	125	125		
*	Interfund Transfers (out)	1,937,494	3,137,596	1,819,725	2,798,270
**	Interfund Transfers	1,937,494	3,137,596	1,819,725	2,798,270
***	Interfund Transfers	1,937,494	3,137,596	1,819,725	2,798,270
****	GENERAL FUND	31,338,604	31,550,854	31,279,175	33,185,160

SMALL GRANTS FUND

The Small Grants Fund is used to account for miscellaneous state and federal grant programs.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
SMALL GRANTS FUND					
002-0000-420.69-00	Division of Waste Mgmt.	41,605	36,372		
002-0000-421.62-00	Federal	4,950			
002-0000-421.75-00	County Contribution	7,725	5,052		
*	Grants	54,280	41,424		
002-0000-481.01-00	Miscellaneous - Other	2,072			
*	Other Fees	2,072			
002-0000-499.90-01	General Fund		5,049		
002-0000-499.90-40	Capital Projects Fund	4,050			
002-0000-499.90-50	Solid Waste Fund	7,725			
*	Interfund Transfers	11,775	5,049		
**	SMALL GRANTS FUND	68,127	46,473		

Fund: 002 Small Grants
Department:
Division:

Division Overview and Functions:

The purpose of the Small Grants Fund is to account for small, non-capital grants that the City receives, as well as certain grants that are passed through to other agencies.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Contractuals	$ 68,127	$ 46,473	$ 0	$ 0
	$ 68,127	**$ 46,473**	**$ 0**	**$ 0**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
SMALL GRANTS FUND					
Planning					
Administration					
002-1201-513.23-07	Other	68,127	46,473		
*	Contractual Services	68,127	46,473		
**	Administration	68,127	46,473		
***	Planning	68,127	46,473		
****	SMALL GRANTS FUND	68,127	46,473		

MUNICIPAL AID PROGRAM FUND

The Municipal Aid Program (MAP) Fund is used to account for funds from the State of Kentucky for road improvements.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	MUNICIPAL AID PROGRAM				
003-0000-401.01-00	Gasoline Tax	619,911	663,057	550,000	680,000
*	Taxes	619,911	663,057	550,000	680,000
003-0000-460.05-00	Interest on Checking	8,808	13,662	8,000	8,000
*	Interest Income	8,808	13,662	8,000	8,000
003-0000-481.01-00	Miscellaneous - Other	7,837			
*	Other Fees	7,837			
003-0000-499.90-04	Investment Fund	890,000	707,606	513,000	800,000

LEVEL	TEXT	TEXT AMT
1	STREET RESURFACING	550,000
	SIDEWALK PROGRAM	250,000
		800,000

003-0000-499.90-42	Bond Fund		152,394		
*	Interfund Transfers	890,000	860,000	513,000	800,000
**	MUNICIPAL AID PROGRAM	1,526,556	1,536,719	1,071,000	1,488,000

Fund: 003 Municipal Aid Program
Department:
Division:

Division Overview and Functions:

The Kentucky Transportation Cabinet administers the revenue sharing program, Municipal Aid Program (MAP), funded by motor fuel taxes as provided by Kentucky Revised Statutes (KRS) 177.320 through 177.366. Paducah's allocation of State motor fuel tax funds has historically averaged $500,000 annually. MAP funding is based on population as determined by the most recent Census. Kentucky law requires the City to account for state shared gas tax money in a separate fund. The City traditionally adds a transfer from the Investment Fund to the Municipal Aid Program (MAP) fund for the City's annual paving program.

The City maintains approximately 216 miles of streets. The Engineering-Public Works Department ranks the streets to prioritize the streets in need of resurfacing.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Contractuals	$ 1,000	$ 1,000	$ 1,200	$ 1,200
Capital Outlay	$ 1,158,682	$ 1,190,979	$ 1,069,800	$ 1,638,000
Interfund Transfers (out)	$ 102,369	$ 200,000	$ 0	$ 0
	$ 1,262,051	**$ 1,391,979**	**$ 1,071,000**	**$ 1,639,200**

Budget Narrative:

Capital Outlay for the MAP fund increased $568,200 (53.1%)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
MUNICIPAL AID PROGRAM					
Engineering/Public Works					
Map Program					
003-2217-531.20-02	Audit	1,000	1,000	1,200	1,200
*	Contractual Services	1,000	1,000	1,200	1,200
003-2217-531.42-23	Rehabilitation-Sidewalks				250,000
003-2217-531.42-27	Street Resurf & Rehab	1,158,682	1,190,979	1,069,800	1,388,000
*	Capital Outlay	1,158,682	1,190,979	1,069,800	1,638,000
**	Map Program	1,159,682	1,191,979	1,071,000	1,639,200
***	Engineering/Public Works	1,159,682	1,191,979	1,071,000	1,639,200

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Interfund Transfers				
	Interfund Transfers				
003-9999-699.90-40	Capital Projects Fund	102,369	200,000		
*	Interfund Transfers (out)	102,369	200,000		
**	Interfund Transfers	102,369	200,000		
***	Interfund Transfers	102,369	200,000		
****	MUNICIPAL AID PROGRAM	1,262,051	1,391,979	1,071,000	1,639,200

INVESTMENT FUND

The Investment Fund is a Special Revenue Fund whose use is restricted to Economic Development, Community Redevelopment, Capital and Infrastructure Investment and property tax relief.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	INVESTMENT FUND				
004-0000-410.01-00	Payroll Tax	4,462,114	4,522,942	4,617,000	4,775,000

LEVEL	TEXT	TEXT AMT
1	NINTH FULL YEAR OF 1/2 CENT PAYROLL TAX ENACTED TO FUND ECONOMIC DEVELOPMENT, NEIGHBORHOOD DEVELOPMENT AND INFRASTRUCTURE IMPROVEMENTS	4,775,000
		4,775,000

*	Licenses & Permits	4,462,114	4,522,942	4,617,000	4,775,000
004-0000-460.01-00	Interest on Investments	11,591	5,609		
*	Interest Income	11,591	5,609		
004-0000-481.01-00	Miscellaneous - Other	61,560			
*	Other Fees	61,560			
004-0000-499.90-01	General Fund			2,500	265,750

LEVEL	TEXT	TEXT AMT
1	LOCOMOTIVE RESTORATION	50,000
	BANK STABILIZATION (NOBLE PARK)	110,000
	AIRPORT OPERATION SUBSIDY	125,000
	LESS: CASH ON HAND IN INVESTMENT FUND	19,250-
		265,750

004-0000-499.90-04	Investment Fund	110,000			
004-0000-499.90-40	Capital Projects Fund	988	117,083		
*	Interfund Transfers	110,988	117,083	2,500	265,750
**	INVESTMENT FUND	4,646,253	4,645,634	4,619,500	5,040,750

Fund: 004 Investment
Department:
Division:

Division Overview and Functions:

This fund captures all manner of financial activities related to revenue from the ½ cent payroll tax increase, effective October 1, 2005. The fund was authorized by the City Commission in FY2006 as a special revenue fund whose use is restricted to property tax reduction, economic development, community redevelopment, and capital and infrastructure projects

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Economic Development				
Contractuals	$ 1,012,680	$ 601,986	$ 613,000	$ 525,000
Contributions	$ 330,000	$ 275,500	$ 252,500	$ 180,000
Neighborhood Development				
Contractuals	$ 2,200	$ 2,200	$ 3,000	$ 3,000
Contributions	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Interfund Transfers (out)	$ 3,237,151	$ 3,788,081	$ 4,521,680	$ 4,584,390
	$ 4,602,031	**$ 4,687,767**	**$ 5,410,180**	**$ 5,312,390**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
INVESTMENT FUND					
Investment Fund					
Economic Development					
004-0401-536.23-07	Other	1,012,680	601,986	613,000	525,000

LEVEL	TEXT		TEXT AMT
1	GPEDC OPERATING SUBSIDY	ED0006	250,000
	ENTRE PADUCAH OPERATING SUBSIDY	ED0101	50,000
	COMMUNITY SCHOLARSHIP FOUNDATION	ED0111	125,000
	SET ASIDE RESERVE FOR ECON DEV INCENTIVES		100,000
			525,000

*	Contractual Services	1,012,680	601,986	613,000	525,000
004-0401-536.80-33	Yeiser Art Center	2,500	13,000	4,000	4,000
004-0401-536.80-53	Chamber - Lobbyist		14,000		
004-0401-536.80-55	Paducah Symphony	16,535	13,825	15,390	22,855
004-0401-536.80-57	River Heritage Museum	4,985	5,275	5,010	8,025
004-0401-536.80-59	Metropolitan Hotel	2,500	2,500	2,500	
004-0401-536.80-60	Market House Theatre	9,395	9,900	11,840	15,305
004-0401-536.80-61	FRC	68,875	68,220	66,685	80,240
004-0401-536.80-65	National Quilt Museum	22,255	19,780	18,075	19,835
004-0401-536.80-69	Convention Ctr Corp	175,000	100,000	100,000	
004-0401-536.80-71	Maiden Alley Cinema	2,955	4,000	4,000	4,740
004-0401-536.80-72	AQS	25,000	25,000	25,000	25,000
*	Contributions	330,000	275,500	252,500	180,000
**	Economic Development	1,342,680	877,486	865,500	705,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Neighborhood Development				
004-0402-536.20-02	Audit	2,200	2,200	3,000	3,000
*	Contractual Services	2,200	2,200	3,000	3,000
004-0402-536.80-68	Midtown Alliance	20,000	20,000	20,000	20,000
*	Contributions	20,000	20,000	20,000	20,000
**	Neighborhood Development	22,200	22,200	23,000	23,000
***	Investment Fund	1,364,880	899,686	888,500	728,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Interfund Transfers					
Interfund Transfers					
004-9999-699.90-01	General Fund		250,000	250,000	194,500
LEVEL	TEXT		TEXT AMT		
1	DEMOLITION FUNDING (NEIGHBORHOOD DEVELOPMENT)		122,500		
	DOWNTOWN OPERATION FUNDING		72,000		
			194,500		
004-9999-699.90-03	Municipal Aid Program Fd	890,000	707,606	513,000	800,000
LEVEL	TEXT		TEXT AMT		
1	STREET RESURFACING		550,000		
	SIDEWALK PROGRAM		250,000		
			800,000		
004-9999-699.90-04	Investment Fund	110,000			
004-9999-699.90-08	HOME Fund		168,000		
004-9999-699.90-30	Debt Service Fund	1,062,126	1,252,032	1,376,905	1,894,640
LEVEL	TEXT		TEXT AMT		
1	CITY'S INVESTMENT FUND SHARE OF BOND/NOTE PMTS:				
	*50%/50% SHARE WITH COUNTY:				
	FORMER INFINITI BLDG - SERIES 2004		197,040		
	J.C. CONVENTION CENTER (KACO) - SERIES 2009		201,955		
	*100% - CITY ONLY:				
	GOB, P&I (PARKS, POL BLG - KLC) - SERIES 2003		213,765		
	GOB, P&I (FW REHAB, JAIL - KLC) - SERIES 2009		169,830		
	GOB, P&I (SPRTS PK, PVN, E-INN) - SERIES 2010		453,990		
	M.H. GYM NOTE, NO INTEREST		25,000		
	GOB, P&I (TELETECH) - SERIES 2013B		111,875		
	GOB, P&I (MAACO) - SERIES 2013B		103,600		
	GOB, P&I (NOBLE PK POOL) - SERIES 2013A		92,585		
	GOB, P&I (SHOWROOM) - SERIES 2014		150,000		
	CITY'S INVESTMENT FUND PAYMENT ON NOTE TO COUNTY:				
	MSU FACILITY		175,000		
			1,894,640		
004-9999-699.90-40	Capital Projects Fund	975,025	1,185,274	2,061,680	1,695,250
LEVEL	TEXT			TEXT AMT	
1	LIEN RECOVERY/FORECLOSURES	MR0010		77,500	
	LOCOMOTIVE RESTORATION	EQ00XX		50,000	
	NOBLE PARK BANK STABILIZATION	PA0100		110,000	
	AIRPORT OPERATION SUBSIDY	TR0003		125,000	
	FOUNTAIN AVE	CD0040/43		240,000	
	COCA COLA (11TH OF 20 YEARS) FILE 13.26	ED0022		6,250	
	WALL TO WALL MURAL MAINT. FILE 70.24	DT0023		15,000	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION		Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	GENERAL FACILITY MAINT.	PF0070		150,000		
	HOTEL SITE DEVELOPMENT	DT0028		250,000		
	ROOF STABILIZATION PROGRAM	DT0030		50,000		
	DOWNTOWN INCENTIVES	DT00XX		188,000		
	FLOODWALL REHAB PED	FW0006		50,000		
	OLIVET CHURCH ROAD	ST0027		18,500		
	RIVERFRONT DEVELOPMENT PHASE 1A	DT0015		123,000		
	RIVERFRONT DEVELOPMENT PHASE 1B	DT0020/26		242,000		
				1,695,250		
004-9999-699.90-42	Downtown CIP Fund				295,095	
004-9999-699.90-63	Rental Property Fund			225,169	25,000	
004-9999-699.90-80	PRA Fund		200,000			
*	Interfund Transfers (out)		3,237,151	3,768,081	4,521,680	4,584,390
**	Interfund Transfers		3,237,151	3,768,081	4,521,680	4,584,390
***	Interfund Transfers		3,237,151	3,768,081	4,521,680	4,584,390
****	INVESTMENT FUND		4,602,031	4,687,767	5,410,180	5,312,390

CDBG FUND

The Community Development Block Grant (CDBG) Fund is used to account for funds from HUD. Funds are used to rehabilitate owner-occupied housing and certain infrastructure within qualified neighborhoods.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
CDBG GRANT FUND					
006-0000-421.28-00	CDBG		343,773	1,000,000	1,250,000

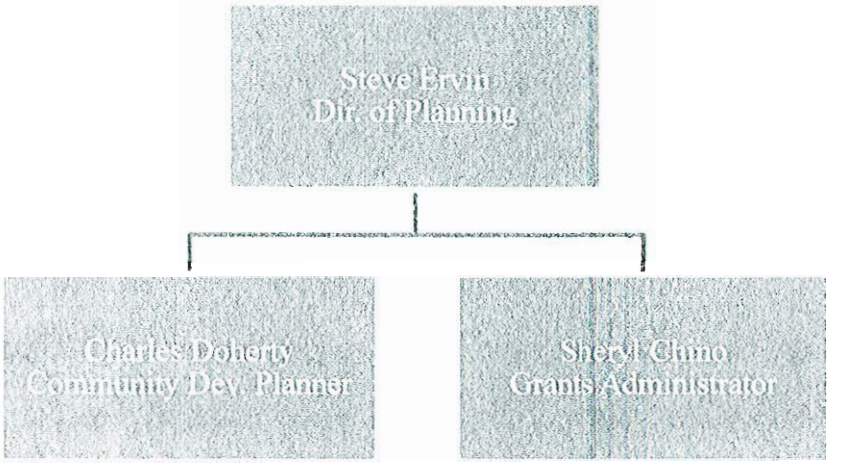
LEVEL	TEXT	TEXT AMT
1	RECOVERY GRANT (3)	250,000
	CDBG - NEW PROJECT	1,000,000
		1,250,000

006-0000-421.34-00	Econ Dev - CDBG	560,355	90,820	250,000	
*	Grants	560,355	434,593	1,250,000	1,250,000
006-0000-481.01-00	Miscellaneous - Other		38,197	114,000	
*	Other Fees		38,197	114,000	
**	CDBG GRANT FUND	560,355	472,790	1,364,000	1,250,000

Fund: 006 CDBG Grant Fund
Department:
Division:

Division Overview and Functions:

The Planning Department administers Community Development Block Grant Funds for various projects.



FY 2014 Highlights:

In 2012-2014 CDBG Funds were utilized to construct one elevator and repair an existing elevator in the Jackson House. Another CDBG Grant partially reimbursed salaries for the Recovery Center.

FY 2015 Initiatives, Overview, and Changes:

The city will apply for additional funds to reimburse salaries for the Recovery Center. The city will also apply for funding for rehabilitation of the 6th Street Floodwall Pump Station.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
RenKen CDBG				
Contractuals	$ 560,355	$ 472,790	$1,364,000	$1,250,000
	$ 560,355	**$ 472,790**	**$1,364,000**	**$1,250,000**

Budget Narrative:

In the near future the city will close out the existing CDBG grants for the Recovery Center and Jackson House Elevator Project. In FY 2015 we will apply for additional funds for the Recovery Center and apply for funding to rehabilitation the 6th Street Floodwall Pump Station.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
CDBG GRANT FUND					
Planning					
RenKen - CDBG					
006-1213-513.23-07	Other	560,355	472,790	1,364,000	1,250,000

LEVEL	TEXT	TEXT AMT
1	RECOVERY GRANT (3)	250,000
	CDBG - NEW PROJECT	1,000,000
		1,250,000

*	Contractual Services	560,355	472,790	1,364,000	1,250,000
**	RenKen - CDBG	560,355	472,790	1,364,000	1,250,000
***	Planning	560,355	472,790	1,364,000	1,250,000
****	CDBG GRANT FUND	560,355	472,790	1,364,000	1,250,000

HOME GRANT FUND

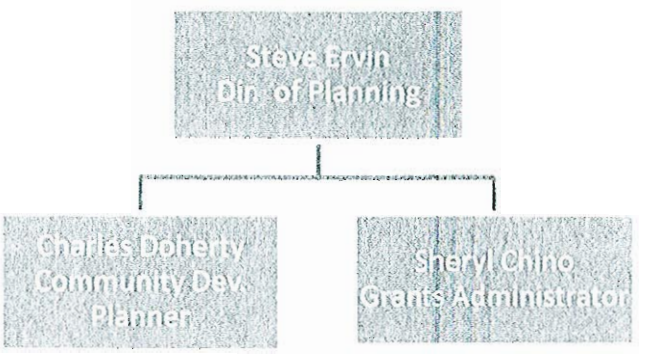
The Home Grant Fund is used to account for funds from HUD. Funds are used to rehabilitate owner-occupied housing.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
HOME GRANT FUND					
008-0000-421.71-00	HOME Grant		107,500	180,000	
*	Grants		107,500	180,000	
008-0000-441.05-00	Sale of Assets			272,000	
*	Property Rent & Sales			272,000	
008-0000-482.01-00	Short-Term Note		308,112		
*	Other Fees		308,112		
008-0000-499.90-04	Investment Fund		168,000		
*	Interfund Transfers		168,000		
**	HOME GRANT FUND		583,612	452,000	

Fund: 008 HOME Grant Fund
Department:
Division:

Division Overview and Functions:

The HOME Grant utilizes federal funds to buy down the cost of homes for low-to-moderate (LMI) income families. The grant makes it possible for LMI families to achieve the dream of homeownership.



FY 2014 Highlights:

In the previous year we have overseen the completion of five homes and the sixth home is nearing completion. The project should be complete by the end of FY 2014.

FY 2015 Initiatives, Overview, and Changes:

We will not apply for an additional HOME Investment Partnership (HOME) Program grant for KHC's 2015 competitive funding cycle. HOME funds have been reduced from 40k per structure to 25k per structure.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
HOME Grant				
Contractuals	$ 0	$ 0	$ 500,000	$ 0
HOME 2 Grant				
Contractuals	$ 0	$ 357,947	$ 0	$ 0
	$ 0	**$ 357,947**	**$ 500,000**	**$ 0**

Budget Narrative:

We will not be applying for the competitive HOME funds in FY 2015 however, we do plan to utilize Kentucky Housing Corporation's non-competitive Gap Financing Pool ("Pool") to construct an additional 2 to 4 homes in the coming year. These HOME funds are on a first-come, first-served basis.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
HOME GRANT FUND					
Planning					
HOME Grant					
008-1215-513.23-07	Other			500,000	
*	Contractual Services			500,000	
**	HOME Grant			500,000	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	HOME 2 Grant				
008-1216-513.23-07	Other		357,947		
*	Contractual Services		357,947		
**	HOME 2 Grant		357,947		
***	Planning		357,947	500,000	
****	HOME GRANT FUND		357,947	500,000	

TELECOMMUNICATIONS FUND

The Telecommunications Fund is used to account for funds for the operation of the Paducah-McCracken County telecommunications and information systems.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
TELECOMMUNICATIONS FUND					
011-0000-441.05-00	Sale of Assets		34,097-		
*	Property Rent & Sales		34,097-		
011-0000-451.31-00	Telephone User Fees	69,003			
011-0000-451.33-00	Network User Fees	30,600			
*	Charges for Service	99,603			
**	TELECOMMUNICATIONS FUND	99,603	34,097-		

Fund: 011 Telecommunications
Department: 39 Telecommunications
Division: 22 Telecommunications Operation

Division Overview and Functions:

The Telecommunications fund was closed in FY2013

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Contractuals	$ 58,050	$ 0	$ 0	$ 0
Commodities	$ 52,083	$ 0	$ 0	$ 0
Capital Outlay	$ 30,467	$ 0	$ 0	$ 0
Depreciation, Amortization	$ 33,107	$ 0	$ 0	$ 0
Interfund Transfers (out)	$ 50,000	$ 0	$ 0	$ 0
	$ 223,707	**$ 0**	**$ 0**	**$ 0**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
TELECOMMUNICATIONS FUND					
Telecommunications					
Telecommunications Operat					
011-3911-543.20-01	Administrative	5,000			
011-3911-543.20-02	Audit	720			
011-3911-543.21-02	Liability	1,411			
011-3911-543.22-01	Computer Hardware	47,899			
011-3911-543.23-07	Other	3,020			
*	Contractual Services	58,050			
011-3911-543.35-03	Office	207			
011-3911-543.37-05	Telephone	46,402			
011-3911-543.38-01	Training & Travel	4,653			
011-3911-543.38-05	Dues,Mbrships,Books/Subs	821			
*	Commodities	52,083			
011-3911-543.42-09	Computer Hardware	8,941			
011-3911-543.42-11	Computer Software	21,381			
011-3911-543.42-13	Equipment - Communication	145			
*	Capital Outlay	30,467			
011-3911-543.60-10	Depreciation	33,107			
*	Depreciation, Amortizatio	33,107			
**	Telecommunications Operat	173,707			
***	Telecommunications	173,707			

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Interfund Transfers				
	Interfund Transfers				
011-9999-699.90-01	General Fund		275,497		
011-9999-699.90-40	Capital Projects Fund	50,000			
*	Interfund Transfers (out)	50,000	275,497		
**	Interfund Transfers	50,000	275,497		
***	Interfund Transfers	50,000	275,497		
****	TELECOMMUNICATIONS FUND	223,707	275,497		

COURT AWARDS FUND

The Court Awards Fund is used to account for funds derived from Court Awards. Funds are used for police activities.

CITY OF PADUCAH, KENTUCKY
FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
COURT AWARDS					
013-0000-431.01-00	Federal	14,574	4,946	5,000	
013-0000-431.05-00	KY & Local	35,509	22,716	19,000	20,000
*	Fines	50,083	27,662	24,000	20,000
013-0000-460.05-00	Interest on Checking	1,812	1,615	1,200	500
*	Interest Income	1,812	1,615	1,200	500
013-0000-481.01-00	Miscellaneous - Other	25			
*	Other Fees	25			
**	COURT AWARDS	51,920	29,277	25,200	20,500

Fund: 013 Court Awards
Department: 16 Police
Division: 11 Court Awards Operation

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Contractuals	$ 41,427	$ 50,281	$ 25,200	$ 25,750
	S 41,427	**S 50,281**	**S 25,200**	**S 25,750**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
COURT AWARDS					
Police					
Court Awards Operation					
013-1611-521.20-02	Audit	500	500	750	750
013-1611-521.23-07	Other	2,044			
013-1611-521.24-26	Confidential Funds	22,398	33,331	19,450	20,000
013-1611-521.24-50	Reserved	16,485	16,450	5,000	5,000
*	Contractual Services	41,427	50,281	25,200	25,750
**	Court Awards Operation	41,427	50,281	25,200	25,750
***	Police	41,427	50,281	25,200	25,750
****	COURT AWARDS	41,427	50,281	25,200	25,750

DEBT SERVICE FUND

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.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
DEBT SERVICE FUND					
030-0000-410.25-00	County Bed Tax	545,975	570,169	565,000	581,720
LEVEL	TEXT		TEXT AMT		
1	COUNTY TRANSIENT BED TAX, ADMINISTERED BY COUNTY:				
	ESTIMATED RECEIPTS: BOND SERIES 2001		581,720		
			581,720		
*	Licenses & Permits	545,975	570,169	565,000	581,720
030-0000-440.01-00	Rental Income	405,796	405,796	405,800	
*	Property Rent & Sales	405,796	405,796	405,800	
030-0000-451.03-00	County Contribution	12,974	3,543	5,565	197,040
LEVEL	TEXT		TEXT AMT		
1	COUNTY SHARE OF BOND PAYMENTS:				
	1/2 SERIES 2004 FOR FORMER INFINITI BLDG		197,040		
			197,040		
030-0000-451.04-00	CVB / Convention Board	12,974	3,543	5,565	
*	Charges for Service	25,948	7,086	11,130	197,040
030-0000-481.01-00	Miscellaneous - Other	5,908			
*	Other Fees	5,908			
030-0000-499.90-01	General Fund	497,977	744,061	498,725	499,680
LEVEL	TEXT		TEXT AMT		
1	CITY'S GENERAL FUND SHARE OF BOND PAYMENTS:				
	GOB, P & I (PFPF)		498,180		
	AUDIT & OTHER EXPENSES		1,500		
			499,680		
030-0000-499.90-04	Investment Fund	1,062,126	1,252,032	1,376,905	1,894,640
LEVEL	TEXT		TEXT AMT		
1	CITY'S INVESTMENT FUND SHARE OF BOND/NOTE PMTS:				
	*50%/50% SHARE WITH COUNTY:				
	FORMER INFINITI BLDG - SERIES 2004		197,040		
	J.C. CONVENTION CENTER (KACO) - SERIES 2009		201,955		
	*100% - CITY ONLY:				
	GOB, P&I (PARKS, POL BLG - KLC) - SERIES 2003		213,765		
	GOB, P&I (FW REHAB, JAIL - KLC) - SERIES 2009		169,830		
	GOB, P&I (SPRTS PK, PVN, E-INN) - SERIES 2010		453,990		
	M.H. GYM NOTE, NO INTEREST		25,000		
	GOB, P&I (TELETECH) - SERIES 2013B		111,875		
	GOB, P&I (MAACO) - SERIES 2013B		103,600		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	GOB, P&I (NOBLE PK POOL) - SERIES 2013A		92,585		
	GOB, P&I (SHOWROOM) - SERIES 2014		150,000		
	CITY'S INVESTMENT FUND PAYMENT ON NOTE TO COUNTY:				
	MSU FACILITY		175,000		
			1,894,640		
*	Interfund Transfers	1,560,103	1,996,093	1,875,630	2,394,320
**	DEBT SERVICE FUND	2,543,730	2,979,144	2,857,560	3,173,080

Fund: 030 Debt Service
Department: 02 Finance
Division: 09 Debt Service

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Contractuals	$ 900	$ 900	$ 1,500	$ 1,500
Debt Service	$ 2,548,200	$ 2,693,332	$ 3,058,330	$ 3,171,580
	$ 2,549,100	**$ 2,694,232**	**$ 3,059,830**	**$ 3,173,080**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
DEBT SERVICE FUND					
Finance					
Debt Service					
030-0209-512.20-02	Audit	900	900	1,500	1,500
*	Contractual Services	900	900	1,500	1,500
030-0209-512.50-31	Agent Fees	88,690	83,875	87,000	79,275

LEVEL	TEXT		TEXT AMT
1	FEES ASSOCIATED W/KLC 2003 & 2009 BOND SERIES:		
	CREDIT, LIQUIDITY, ADMINISTRATION, RATING,		
	REMARKETING AND TRUSTEE FEES	(I/F) SERIES 2003	32,500
		(I/F) SERIES 2009	46,775
			79,275

030-0209-512.50-46	Principal - 2001 Series	410,000	410,000	415,000	420,000

LEVEL	TEXT	TEXT AMT
1	PRINCIPAL, DUE IN JUNE	
	FUNDED WITH COUNTY BED TAX FUNDS	420,000
		420,000

030-0209-512.50-47	Interest - 2001 Series	174,898	170,798	166,700	161,720

LEVEL	TEXT	TEXT AMT
1	INTEREST, 1/2 DUE IN DEC & 1/2 JUNE	
	FUNDED WITH COUNTY BED TAX FUNDS	161,720
		161,720

030-0209-512.50-48	Principal - 2003 Series	164,441	169,437	174,585	179,890

LEVEL	TEXT	TEXT AMT
1	PRINCIPAL, PAID MONTHLY FUNDED BY THE I/F	179,890
		179,890

030-0209-512.50-49	Interest - 2003 Series	3,798	3,300	4,800	1,375

LEVEL	TEXT		TEXT AMT
1	INTEREST, VARIABLE RATE PAID MONTHLY BY I/F		
	RATE IS .06% PLUS BMA (BOND MRKT ASSOCIATION):		
		SERIES 2003	1,375
			1,375

030-0209-512.50-51	Principal - 2004 Series	280,000	260,000	270,000	280,000

LEVEL	TEXT	TEXT AMT
1	PRINCIPAL, DUE ANNUALLY IN JUNE	280,000
		280,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
030-0209-512.50-52	Interest - 2004 Series	111,114	133,583	124,020	114,080

LEVEL	TEXT	TEXT AMT
1	INTEREST, 1/2 DUE IN DEC & 1/2 DUE JUNE	114,080
		114,080

030-0209-512.50-61	Principal - 2005 PFPF	230,000	240,000	255,000	270,000

LEVEL	TEXT	TEXT AMT
1	PRINCIPAL, DUE ANNUALLY IN NOVEMBER, PAID BY G/F	
	PFPF UNFUNDED LIABILITY - TAXABLE GOB	270,000
		270,000

030-0209-512.50-62	Interest - 2005 PFPF	268,035	255,461	242,225	228,180

LEVEL	TEXT	TEXT AMT
1	INTEREST, 1/2 DUE NOV & 1/2 MAY, G/F	
	PFPF UNFUNDED LIABILITY - TAXABLE GOB	228,180
		228,180

030-0209-512.50-63	Principal - 2009 KLC	109,738	113,420	116,930	120,655

LEVEL	TEXT	TEXT AMT
1	PRINCIPAL, PAID 15TH OF MONTH, FUNDED BY THE	
	INVESTMENT FUND	120,655
		120,655

030-0209-512.50-64	Interest - 2009 KLC	4,188	3,745	4,200	2,400

LEVEL	TEXT	TEXT AMT
1	INTEREST, VARIABLE RATE PAID 15TH OF MONTH,	
	RATE IS .06% PLUS BMA (BOND MRKT ASSOCIATION),	
	FUNDED BY THE INVESTMENT FUND:	
	SERIES 2009	2,400
		2,400

030-0209-512.50-65	Principle - 2009 KACO	87,789	95,000	99,585	105,000

LEVEL	TEXT	TEXT AMT
1	PRINCIPAL, DUE THE 1ST OF MONTH	
	FUNDED 50:50 COUNTY:CITY (INVESTMENT FUND)	105,000
		105,000

030-0209-512.50-66	Interest - 2009 KACO	109,834	105,728	101,820	96,955

LEVEL	TEXT	TEXT AMT
1	INTEREST, DUE THE 1ST OF MONTH	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	FUNDED 50:50 COUNTY:CITY (INVESTMENT FUND)		96,955		
			96,955		
030-0209-512.50-67	Principle - 2010 Series	270,000	275,000	280,000	280,000
LEVEL	TEXT		TEXT AMT		
1	PRINCIPAL, DUE ANNUALLY IN MARCH, PAID BY I/F				
	TAXABLE GOB (BAB)		280,000		
			280,000		
030-0209-512.50-68	Interest - 2010 Series	176,581	173,985	170,410	173,990
LEVEL	TEXT		TEXT AMT		
1	INTEREST, DUE 1/2 IN MARCH & 1/2 SEPTEMBER, I/F				
	TAXABLE GOB (BAB)		255,870		
	LESS: US TREASURY 35% INTEREST REBATE (US GOVT WILL LIKELY DEFAULT IN FUTURE REBATES DUE TO 'SEQUESTER'.)		81,880-		
			173,990		
030-0209-512.50-69	Principal - 2011 M Hank	25,000	25,000	25,000	25,000
LEVEL	TEXT		TEXT AMT		
1	PRINCIPAL, DUE ANNUALLY IN APRIL, PAID BY I/F		25,000		
			25,000		
030-0209-512.50-71	Principal - MSU		110,611	111,720	112,845
LEVEL	TEXT		TEXT AMT		
1	ANNUAL PAYMENT FOR THE MSU FACILITY PROJECT - PRINCIPAL PORTION,(I/F)		112,845		
			112,845		
030-0209-512.50-72	Interest - MSU	34,094	64,389	63,280	62,155
LEVEL	TEXT		TEXT AMT		
1	ANNUAL PAYMENT FOR THE MSU FACILITY PROJECT - INTEREST PORTION,(I/F)		62,155		
			62,155		
030-0209-512.50-73	Principal - 2013 Series			346,055	210,005
LEVEL	TEXT		TEXT AMT		
1	PRINCIPAL, DUE ANNUALLY IN SEPT, PAID BY I/F:				
	TELETECH		75,285		
	MAACO		69,720		
	NOBLE PARK POOL		65,000		
			210,005		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
030-0209-512.50-74	Interest - 2013 Series				98,055

LEVEL	TEXT	TEXT AMT
1	INTEREST, DUE 1/2 IN MARCH, 1/2 IN SEPTEMBER, I/F:	
	TELETECH	36,590
	MAACO	33,880
	NOBLE PARK POOL	27,585
		98,055

030-0209-512.50-75	Principal - 2014 Series				150,000

LEVEL	TEXT	TEXT AMT
1	SHOWROOM, I/F	150,000
	HOTEL (TO BE FUNDED WITH KY SALES TAX CREDIT PASS THRU FROM COMPANY) THE DEVELOPERS HAVE ELECTED TO DEFER PAYMENTS FOR A FEW YEARS	
		150,000

*	Debt Service	2,548,200	2,693,332	3,058,330	3,171,580
**	Debt Service	2,549,100	2,694,232	3,059,830	3,173,080
***	Finance	2,549,100	2,694,232	3,059,830	3,173,080
****	DEBT SERVICE FUND	2,549,100	2,694,232	3,059,830	3,173,080

CAPITAL IMPROVEMENTS FUND

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 funds and trust funds.

	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
CIP FUND					
*	Grants	212,322	2,255,964	5,740,000	4,791,000
*	Property Rent & Sales	205,727	843,747		
*	Charges for Service		53,013		
*	Interest Income	7,418	5,609		
*	Internal Service Revenues				
*	Other Fees	280,137	263,880		
*	Interfund Transfers	1,822,397	2,950,839	2,533,545	2,503,250
**	CIP FUND	2,528,001	6,373,052	8,273,545	7,294,250

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
CIP FUND					
040-0000-420.20-00	KY Homeland Security	70,889	37,000		
040-0000-420.21-00	KY Emergency Management		7,038		
040-0000-420.65-00	Transportation Cabi-KYDOT	150-	496,285	500,000	
040-0000-420.68-00	GOLD/ED Cabinet		15,000-		
040-0000-421.03-00	KHC	40,000			
040-0000-421.36-00	PADD		5,237		
040-0000-421.62-00	Federal	83,120	1,724,804	5,240,000	4,791,000

LEVEL	TEXT		TEXT AMT
1	RIVERFRONT PHASE 1B		
	FHWA	DT0020	3,881,000
	BOATING INFRASTRUCTURE GRANT (BIG)	DT0026	910,000
			4,791,000

040-0000-421.68-00	US Justice - Vest Grant	2,563	600		
040-0000-421.74-00	KLC	15,900			
*	Grants	212,322	2,255,964	5,740,000	4,791,000
040-0000-441.05-00	Sale of Assets	203,841	843,039		
040-0000-441.45-00	Wall To Wall Merchandise	1,886	708		
*	Property Rent & Sales	205,727	843,747		
040-0000-451.10-00	Property Upkeep		53,013		
*	Charges for Service		53,013		
040-0000-460.01-00	Interest on Investments	7,418	5,609		
*	Interest Income	7,418	5,609		
040-0000-481.01-00	Miscellaneous - Other	101,749	31,808		
040-0000-481.40-00	Private Donations	76,404	232,072		
040-0000-482.01-00	Short-Term Note	101,984			
*	Other Fees	280,137	263,880		
040-0000-499.90-01	General Fund	307,685	1,171,712	176,770	808,000

LEVEL	TEXT		TEXT AMT
1	SOFTWARE UPGRADE SET ASIDE	EQ0022	450,000
	PUMP STATION #2 REPAIRS	FW00XX	250,000
	POLICE BUILDING GENERATOR	PO00XX	108,000
			808,000

040-0000-499.90-03	Municipal Aid Program Fd	102,369	200,000		
040-0000-499.90-04	Investment Fund	975,025	1,185,274	2,061,680	1,695,250

LEVEL	TEXT		TEXT AMT
1	LIEN RECOVERY/FORECLOSURES	MR0010	77,500
	LOCOMOTIVE RESTORATION	DT00XX	50,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION		Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	NOBLE PARK BANK STABILIZATION		PA0100	110,000		
	AIRPORT OPERATION SUBSIDY		TR0003	125,000		
	FOUNTAIN AVE		CD0040/43	240,000		
	COCA COLA (11TH OF 20 YEARS)	FILE 13.26	ED0022	6,250		
	WALL TO WALL MURAL MAINT.	FILE 70.24	DT0023	15,000		
	GENERAL FACILITY MAINT.		PF0070	150,000		
	HOTEL SITE DEVELOPMENT		DT0028	250,000		
	ROOF STABILIZATION PROGRAM		DT0030	50,000		
	DOWNTOWN INCENTIVES		DT00XX	188,000		
	FLOODWALL REHAB PED		FW0006	50,000		
	OLIVET CHURCH ROAD		ST0027	18,500		
	RIVERFRONT DEVELOPMENT PHASE 1A		DT0015	123,000		
	RIVERFRONT DEVELOPMENT PHASE 1B		DT0020/26	242,000		
				1,695,250		
040-0000-499.90-11	Telecommunications Fund		50,000			
040-0000-499.90-40	Capital Projects Fund		109,283	258,444		
040-0000-499.90-42	Bond Fund		272,886	135,409	295,095	
040-0000-499.90-71	Fleet Lease Trust Fund		5,149			
*	Interfund Transfers		1,822,397	2,950,839	2,533,545	2,503,250
**	CIP FUND		2,528,001	6,373,052	8,273,545	7,294,250

	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
CIP FUND					
*	General Government	178,758	173,342	136,430	675,000
*	Inspection	86,758	85,131	22,635	77,500
*	Planning	269,537	118,307	6,250	6,250
*	Police	179,576	75,389		108,000
*	Fire		35,131	1,675	
*	Engineering/Public Works	622,549	1,932,926	6,236,000	5,794,500
*	Main Street	127,629	28,926	223,000	253,000
*	Special Projects	640,187	1,875,668	1,258,290	750,000
*	Interfund Transfers	514,712	480,918		
**	CIP FUND	2,619,706	4,805,738	7,884,280	7,664,250

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
CIP FUND					
General Government					
Mayor & Commissioners					
040-0102-511.23-07	Other	178,758	173,342	136,430	675,000

LEVEL	TEXT		TEXT AMT
1	SOFTWARE UPGRADE PHASE I	EQ0022	500,000
	LOCOMOTIVE RESTORATION	DT00XX	50,000
	AIRPORT OPERATION SUBSIDY	TR0003	125,000
			675,000

*	Contractual Services	178,758	173,342	136,430	675,000
**	Mayor & Commissioners	178,758	173,342	136,430	675,000
***	General Government	178,758	173,342	136,430	675,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Inspection				
	Administration				
040-0801-516.23-07	Other	86,758	85,131	22,635	77,500

LEVEL	TEXT		TEXT AMT
1	LIEN RECOVERY/FORECLOSURES	MR0010	77,500
			77,500

*	Contractual Services	86,758	85,131	22,635	77,500
**	Administration	86,758	85,131	22,635	77,500
***	Inspection	86,758	85,131	22,635	77,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Planning					
Grants					
040-1203-513.23-07	Other	244,177			
*	Contractual Services	244,177			
**	Grants	244,177			

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Economic Development				
040-1204-513.23-07	Other			6,250	6,250

LEVEL	TEXT			TEXT AMT
1	COCA COLA (11TH OF 20 YEARS)	FILE 13.26	ED0022	6,250
				6,250

*	Contractual Services				6,250	6,250
**	Economic Development				6,250	6,250

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Information Systems				
040-1205-513.23-07	Other	25,360	118,307		
*	Contractual Services	25,360	118,307		
**	Information Systems	25,360	118,307		
***	Planning	269,537	118,307	6,250	6,250

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Police				
	Police Building/vehicles				
040-1616-521.23-07	Other	179,576	75,389		108,000

LEVEL	TEXT		TEXT AMT
1	POLICE BUILDING GENERATOR	PO00XX	108,000
			108,000

*	Contractual Services	179,576	75,389		108,000
**	Police Building/vehicles	179,576	75,389		108,000
***	Police	179,576	75,389		108,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Fire					
Suppression					
040-1802-522.23-07	Other		35,131	1,675	
*	Contractual Services		35,131	1,675	
**	Suppression		35,131	1,675	
***	Fire		35,131	1,675	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Engineering/Public Works				
	Street Projects				
040-3315-532.23-07	Other	622,549	1,932,926	6,236,000	5,794,500

LEVEL	TEXT		TEXT AMT
1	PUMP STATION #2 REPAIRS	FW00XX	250,000
	FLOODWALL REHAB PED	FW0006	50,000
	OLIVET CHURCH ROAD	ST0027	18,500
	RIVERFRONT DEVELOPMENT PHASE 1A	DT0015	123,000
	RIVERFRONT DEVELOPMENT PHASE 1B	DT0020/26	5,353,000
			5,794,500

*	Contractual Services	622,549	1,932,926	6,236,000	5,794,500
**	Street Projects	622,549	1,932,926	6,236,000	5,794,500
***	Engineering/Public Works	622,549	1,932,926	6,236,000	5,794,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Main Street					
Main Street					
040-4411-592.23-07	Other	127,629	28,926	223,000	253,000

LEVEL	TEXT		TEXT AMT
1	WALL TO WALL MURAL MAINT. FILE 70.24	DT0023	15,000
	ROOF STABILIZATION PROGRAM	DT0030	50,000
	DOWNTOWN INCENTIVES	DT00XX	188,000
			253,000

*	Contractual Services	127,629	28,926	223,000	253,000
**	Main Street	127,629	28,926	223,000	253,000
***	Main Street	127,629	28,926	223,000	253,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Special Projects				
	Park Improvements				
040-8821-536.23-07	Other	243,203	1,682,034	818,290	110,000

LEVEL	TEXT		TEXT AMT
1	NOBLE PARK BANK STABILIZATION	PA0100	110,000
			110,000

*	Contractual Services	243,203	1,682,034	818,290	110,000
**	Park Improvements	243,203	1,682,034	818,290	110,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Non-recurring Projects				
040-8827-536.23-07	Other	396,984	193,634	440,000	640,000

LEVEL	TEXT		TEXT AMT
1	FOUNTAIN AVE	CD0040/43	240,000
	GENERAL FACILITY MAINT.	PF0070	150,000
	HOTEL SITE DEVELOPMENT	DT0028	250,000
			640,000

*	Contractual Services	396,984	193,634	440,000	640,000
**	Non-recurring Projects	396,984	193,634	440,000	640,000
***	Special Projects	640,187	1,875,668	1,258,290	750,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Interfund Transfers				
	Interfund Transfers				
040-9999-699.90-01	General Fund	400,391	105,391		
040-9999-699.90-02	Grant Fund	4,050			
040-9999-699.90-04	Investment Fund	988	117,083		
040-9999-699.90-40	Capital Projects Fund	109,283	258,444		
*	Interfund Transfers (out)	514,712	480,918		
**	Interfund Transfers	514,712	480,918		
***	Interfund Transfers	514,712	480,918		
****	CIP FUND	2,619,706	4,805,738	7,884,280	7,664,250

BOND FUND

The Bond Fund is used to account for transactions related to the City of Paducah's 2010 bond proceeds.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Bond Fund					
042-0000-460.05-00	Interest on Checking	5,018	1,527		
*	Interest Income	5,018	1,527		
042-0000-499.90-04	Investment Fund			295,095	
*	Interfund Transfers			295,095	
**	Bond Fund	5,018	1,527	295,095	

Fund: 042 Bond Fund
Department: 99 Interfund Transfers
Division: 99 Interfund Transfers

Division Overview and Functions:

This fund accounts for the receipt and disbursement of the City's bond proceeds. Most bond proceeds are transferred to capital projects within the CIP Fund.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Interfund Transfers (out)	$ 272,886	$ 287,803	$ 295,095	$ 0
	$ 272,886	**$ 287,803**	**$ 295,095**	**$ 0**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Bond Fund					
Interfund Transfers					
Interfund Transfers					
042-9999-699.90-03	Municipal Aid Program Fd		152,394		
042-9999-699.90-40	Capital Projects Fund	272,886	135,409	295,095	
*	Interfund Transfers (out)	272,886	287,803	295,095	
**	Interfund Transfers	272,886	287,803	295,095	
***	Interfund Transfers	272,886	287,803	295,095	
****	Bond Fund	272,886	287,803	295,095	

SOLID WASTE FUND

The Solid Waste Fund is used to account for the solid waste operations in a manner similar to private business. The intent of the City of Paducah is that the cost of providing services to the general public on a continuing basis be financed primarily through user charges.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	SOLID WASTE				
050-0000-420.69-00	Division of Waste Mgmt.		29,930	33,700	30,000

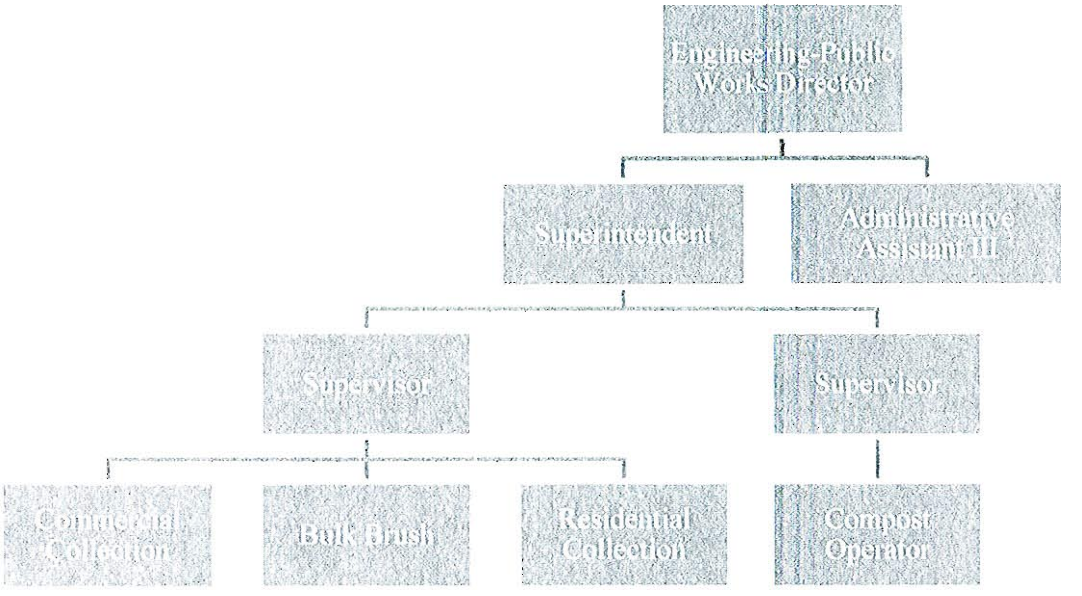
LEVEL	TEXT	TEXT AMT
1	LITTER ABATEMENT	15,000
	CLEAN UP DAY GRANT	15,000
		30,000

050-0000-421.75-00	County Contribution	15,266	17,270		
*	Grants	15,266	47,200	33,700	30,000
050-0000-441.05-00	Sale of Assets	2,443	86,807	20,000	7,500
*	Property Rent & Sales	2,443	86,807	20,000	7,500
050-0000-450.01-05	Refuse Collection - Res	2,120,370	2,144,491	2,100,000	2,100,000
050-0000-450.01-10	Refuse Collection - Comm	2,118,759	2,070,560	2,100,000	2,100,000
050-0000-450.01-20	Special Pickups	2,423	5,359	2,000	5,000
050-0000-450.01-23	Brush Dumping Fee		9,705		10,000
050-0000-450.01-27	Compost sales	60,084	33,027	30,000	35,000
050-0000-450.01-28	Sludge Fee - JSA	91,962	99,378	80,000	100,000
*	Charges for Service	4,393,598	4,362,520	4,312,000	4,350,000
050-0000-460.01-00	Interest on Investments	19,466	10,096		
050-0000-460.05-00	Interest on Checking	29,121	39,196	35,000	17,500
*	Interest Income	48,587	49,292	35,000	17,500
050-0000-481.01-00	Miscellaneous - Other	9,641	9,540		
*	Other Fees	9,641	9,540		
**	SOLID WASTE	4,469,535	4,555,359	4,400,700	4,405,000

Fund: 050 Solid Waste
Department: 22 Engineering – Public Works
Division: 08 Administration

Division Overview and Functions:

This Administrative Division of Solid Waste 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. The Division 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. This Division also works with the Compost Facility to improve its operation and offer a high quality composted biosolids product.



FY 2014 Highlights:

- Paducah Water Works, which does billing for Solid Waste, purchased a new billing system.
- Initiated project with the Information Technology Department to create GIS maps of dumpster locations and residential handicap services.

FY 2015 Initiatives, Overview, and Changes:

- Update and track all serial numbers on rollouts and dumpsters
- Verify all accounts match the service provided

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 261,166	$ 270,984	$ 258,145	$ 251,095
Contractuals	$ 66,487	$ 79,885	$ 77,060	$ 77,755
Commodities	$ 31,470	$ 37,379	$ 39,725	$ 43,855
Capital Outlay	$ 565	$ 274	$ 2,555	$ 2,250
Depreciation, Amortization	$ 346,166	$ 331,919	$ 326,245	$ 325,600
	$ 705,854	**$ 720,441**	**$ 703,730**	**$ 700,555**
Funded Staffing Level	**3.4**	**3.4**	**3.4**	**3.4**

Budget Narrative:

The FY2015 budget for Solid Waste Administration is $700,555, a budget that has decreased by $3,175 compared to the FY2014 budget.

- Personal Services decreased $7,050 (2.7%), compared to FY2014 mainly due to changes in the Cafeteria/Flex Plan category.
- Commodities increased $4,130 (10.4%) due to utility increases.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
SOLID WASTE					
Engineering/Public Works					
Solid Waste Administratn					
050-2208-531.10-01	Full Time/Regular	165,282	167,445	171,585	175,420
050-2208-531.10-05	Longevity	3,587	3,652	3,795	3,880
050-2208-531.10-07	Leave expense	16,750	21,649		
050-2208-531.12-01	Full Time/Regular OT		200	200	200
050-2208-531.14-01	FICA	9,580	9,726	9,840	10,040
050-2208-531.14-03	Medicare	2,240	2,280	2,315	2,375
050-2208-531.14-11	CERS - Non Hazardous	32,391	34,012	33,690	32,205
050-2208-531.14-17	Workers' Compensation	2,389	3,180	2,960	3,280
050-2208-531.14-19	Unemployment	487	48	260	555
050-2208-531.14-21	Life Insurance	636	475	445	445
050-2208-531.14-23	Cafeteria/Flex Plan	24,839	25,613	27,705	15,545
050-2208-531.16-10	Clothing Allowance	494	491	500	650
050-2208-531.16-35	Automobile allowance	1,205	1,145	1,200	1,200
050-2208-531.16-40	Boot Allowance	403	600	600	600
050-2208-531.16-45	Gym Reimbursement	883	468	500	
050-2208-531.16-50	Ins Waiver Cash Option			2,550	4,700
*	Personal Services	261,166	270,984	258,145	251,095
050-2208-531.20-01	Administrative	17,400	30,815	30,815	30,815

LEVEL	TEXT	TEXT AMT
1	ADMINISTRATIVE SERVICES	30,815
		30,815

050-2208-531.21-02	Liability	4,832	5,000	4,775	4,865
050-2208-531.21-05	Vehicle	2,473	2,607	2,460	2,510
050-2208-531.22-02	Computer Software	2,985	2,985	3,045	3,140

LEVEL	TEXT	TEXT AMT
1	HTE -	
	WORK ORDER/FACILITIES MANAGEMENT	2,970
	Q REP CATALOG (WF)	170
		3,140

050-2208-531.22-03	Copiers	1,404	1,434	2,055	2,000
050-2208-531.22-06	Communication Equipment	5,612	5,393	5,410	5,425

LEVEL	TEXT	TEXT AMT
1	38 RADIOS @ $10.84/MONTH	4,945
	MOTOROLA CONTRACT ($39.79/MONTH)	480
		5,425

050-2208-531.23-02	Collection	28,901	29,092	26,000	28,000
050-2208-531.23-04	Laundry	2,426	1,588	1,500	1,000
050-2208-531.23-07	Other	454	971	1,000	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
*	Contractual Services	66,487	79,885	77,060	77,755
050-2208-531.31-03	Fuel	8,708	9,217	10,125	10,125

LEVEL	TEXT	TEXT AMT
1	2,700 GAL GASOLINE	10,125
		10,125

050-2208-531.33-01	Fleet Charges	3,628-	2,464	3,500	3,500
050-2208-531.33-05	Property/Plant	1,012	386	2,000	2,000
050-2208-531.35-03	Office	677	816	1,000	1,000
050-2208-531.37-01	Electricity	8,818	9,137	9,000	10,100

LEVEL	TEXT	TEXT AMT
1	1120/1128 N 10TH ST (1/3)	10,100
		10,100

050-2208-531.37-03	Natural Gas	3,032	3,293	3,500	3,600

LEVEL	TEXT	TEXT AMT
1	1120 N 10TH ST (1/3)	3,600
		3,600

050-2208-531.37-05	Telephone	3,440	1,173	1,180	1,180

LEVEL	TEXT	TEXT AMT
1	OTHER (TNCI & ATT)	25
	CELL PHONE STIPEND	1,155
		1,180

050-2208-531.37-07	Water	4,790	5,280	5,400	8,400

LEVEL	TEXT	TEXT AMT
1	CITY GARAGE (1/3)	7,200
	COMPOST TR	1,200
		8,400

050-2208-531.38-01	Training & Travel	785	2,240	1,320	1,400
050-2208-531.38-05	Dues,Mbrships,Books/Subs	50		100	
050-2208-531.39-01	Advertisement	3,755	3,342	2,000	2,000
050-2208-531.39-05	Postage	31	31	100	50
050-2208-531.39-07	Printing			500	500
*	Commodities	31,470	37,379	39,725	43,855
050-2208-531.42-09	Computer Hardware			2,305	2,000

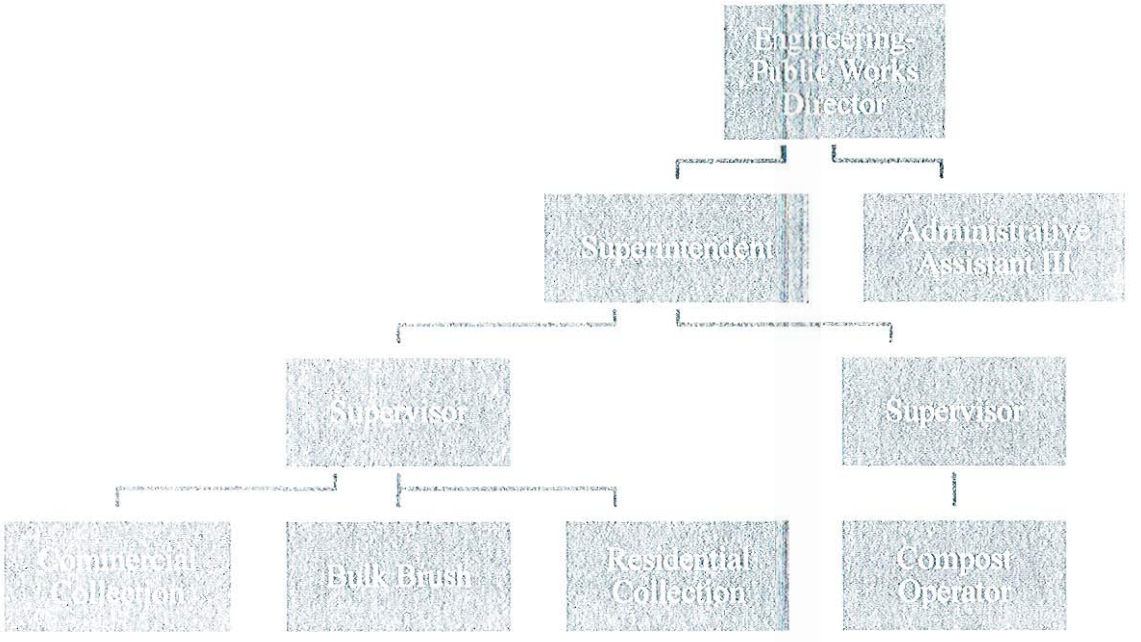
LEVEL	TEXT	TEXT AMT
1	COMPUTER (1)	2,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
			2,000		
050-2208-531.42-12	Equipment - Safety	477	274	250	250
050-2208-531.42-19	Equipment - Other	88			
*	Capital Outlay	565	274	2,555	2,250
050-2208-531.60-10	Depreciation	346,166	331,919	326,245	325,600
*	Depreciation, Amortizatio	346,166	331,919	326,245	325,600
**	Solid Waste Administratn	705,854	720,441	703,730	700,555

Fund: 050 Solid Waste
Department: 22 Engineering – Public Works
Division: 09 Residential Collection

Division Overview and Functions:

The Residential Collection Division of Solid Waste provides collection and disposal of solid waste for the residential and commercial roll-out customers. Residential customers are on a once per week schedule. Commercial roll-out customers have the option of multiple pickups per week, depending on the customers' needs. This division also assists in weekly collection of yard waste. This service is to be provided in an efficient, effective, and economical manner, while complying with federal and state mandated regulations. The Division maintains an inventory of all rollouts and manages their repair and replacement needs.



FY 2014 Highlights:

- Due to a production halt by the rollout manufacturer, staff procured new rollouts from a different manufacturer. The new rollouts are an improvement aesthetically and are proving to be more durable.

FY 2015 Initiatives, Overview, and Changes:

- Assist with updating and tracking all serial numbers on rollouts
- Assist with verifying that all accounts match the service provided

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 615,454	$ 676,250	$ 715,660	$ 720,625
Contractuals	$ 526,939	$ 553,337	$ 502,980	$ 543,700
Commodities	$ 239,314	$ 220,367	$ 217,500	$ 222,500
Capital Outlay	$ 4,732	$ 9,141	$ 235,660	$ 296,000
	$ 1,386,439	**$ 1,459,095**	**$ 1,671,800**	**$ 1,782,825**
Funded Staffing Level	**13**	**13**	**13**	**13**

Budget Narrative:

The FY2015 budget for Residential Collection is $1,782,825, an increase of $111,025 (6.6%) as compared to the FY2014 budget.

- Contractual Services increased $40,720 or 8.1%, primarily due to the anticipated increase in the tipping fee paid to Republic Services and increased payments to GPS for recycling services.
- Commodities increased $5,000 or 2.3% based on anticpated fleet repair.
- Capital Outlay increased by $60,340 or 25.6% to pay the cost difference for the purchase of an automated refuse truck as compared to a rear packer refuse truck.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Residential Collection				
050-2209-531.10-01	Full Time/Regular	376,538	417,530	442,090	452,975
050-2209-531.10-05	Longevity	3,851	3,926	5,045	5,820
050-2209-531.12-01	Full Time/Regular OT	9,523	11,754	11,500	11,500
050-2209-531.14-01	FICA	22,290	24,253	24,610	25,045
050-2209-531.14-03	Medicare	5,213	5,672	5,755	5,860
050-2209-531.14-11	CERS - Non Hazardous	72,837	85,208	85,080	81,645
050-2209-531.14-17	Workers' Compensation	15,423	16,940	18,965	21,175
050-2209-531.14-19	Unemployment	1,119	120	650	1,400
050-2209-531.14-21	Life Insurance	2,500	2,077	2,040	2,040
050-2209-531.14-23	Cafeteria/Flex Plan	101,599	104,440	113,125	104,415
050-2209-531.16-40	Boot Allowance	3,361	3,250	3,250	3,250
050-2209-531.16-45	Gym Reimbursement	1,200	1,080	1,000	800
050-2209-531.16-50	Ins Waiver Cash Option			2,550	4,700
*	Personal Services	615,454	676,250	715,660	720,625
050-2209-531.20-01	Administrative	87,000	62,625	62,625	62,625

LEVEL	TEXT	TEXT AMT
1	ADMINISTRATIVE SERVICES	62,625
		62,625

050-2209-531.20-04	Landfill	395,683	450,986	400,000	440,000
050-2209-531.21-02	Liability	10,621	9,924	11,265	11,495
050-2209-531.21-04	Property Damage	277	276	290	295

LEVEL	TEXT	TEXT AMT
1	SOLID WASTE - STORAGE BLDG	295
		295

050-2209-531.21-05	Vehicle	27,837	25,221	24,300	24,785
050-2209-531.23-04	Laundry	5,521	4,305	4,500	4,500
*	Contractual Services	526,939	553,337	502,980	543,700
050-2209-531.31-03	Fuel	96,622	95,888	112,000	112,000

LEVEL	TEXT	TEXT AMT
1	28,000 GAL DIESEL @ $4.00	112,000
		112,000

050-2209-531.33-01	Fleet Charges	140,651	124,048	105,000	110,000
050-2209-531.35-13	Field Operation Supplies	434	431	500	500
050-2209-531.38-07	Education (tuition reimb)	1,607			
*	Commodities	239,314	220,367	217,500	222,500
050-2209-531.40-07	Vehicle - Heavy			157,680	225,000

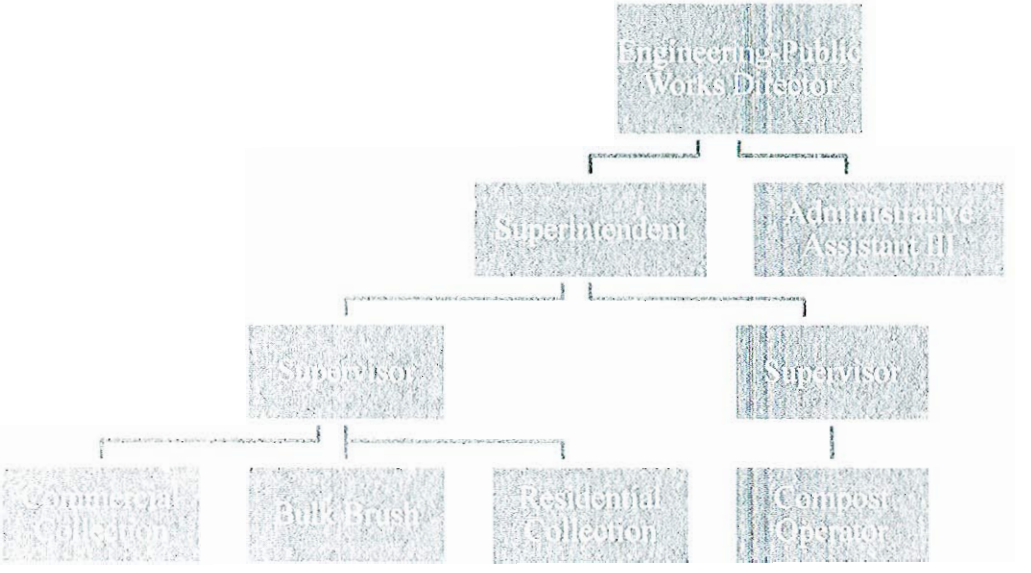
LEVEL	TEXT	TEXT AMT

	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
1		AUTOMATED SIDE ARM		225,000		
				225,000		
	050-2209-531.42-12	Equipment - Safety	2,710	930	500	1,000
	050-2209-531.42-19	Equipment - Other	2,022	8,211	77,480	70,000
	*	Capital Outlay	4,732	9,141	235,660	296,000
	**	Residential Collection	1,386,439	1,459,095	1,671,800	1,782,825

Fund: 050 Solid Waste
Department: 22 Engineering – Public Works
Division: 10 Commercial Collection

Division Overview and Functions:

The Commercial Collection Division of Solid Waste is responsible for the collection and disposal of commercial solid waste materials contained in dumpsters. The Division maintains an inventory of all dumpsters and manages their repair and replacement needs.



FY 2014 Highlights:

- Began purchasing slant top dumpster in lieu of flat top containers which has decreased the occurrence of broken lids.
- FY2014 was the first full year of Sunday commercial collection services.

FY 2015 Initiatives, Overview, and Changes:

- Assist with updating and tracking all serial numbers on dumpsters
- Assist with verifying that all accounts match the service provided

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 269,832	$ 215,549	$ 230,585	$ 226,825
Contractuals	$ 739,063	$ 754,461	$ 776,130	$ 756,820
Commodities	$ 194,506	$ 210,173	$ 202,350	$ 207,340
Capital Outlay	$ 10,686	$ 8,537	$ 70,500	$ 300,500
	$ 1,214,087	**$ 1,188,720**	**$ 1,279,565**	**$ 1,491,485**
Funded Staffing Level	**4**	**4**	**4**	**4**

Budget Narrative:

The FY2015 budget for Commercial Collection is $1,491,485, an increase of $211,920 or 16.6% as compared to the FY2014 budget.

- Personal Services decreased by $3,760 or -1.63.
- Contractual Services decreased by $19,310 or -2.5%. This decrease is due to less tonnage taken to the Republic Services Transfer Station and a decrease in liability insurance premium.
- Commodities increased by $4,990 or 2.5% primarily because of a small increase in Fleet Maintenance charges.
- Capital Outlay increased by $230,000 or 326.2% in order to purchase a front-end loading refuse truck.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Commercial Collection				
050-2210-531.10-01	Full Time/Regular	175,039	141,204	141,790	144,255
050-2210-531.10-05	Longevity	1,639	1,781	2,160	2,400
050-2210-531.12-01	Full Time/Regular OT	5,668	4,382	5,000	5,000
050-2210-531.14-01	FICA	10,095	8,522	8,275	8,270
050-2210-531.14-03	Medicare	2,361	1,993	1,935	1,935
050-2210-531.14-11	CERS - Non Hazardous	34,687	28,962	27,385	26,090
050-2210-531.14-17	Workers' Compensation	4,954	5,400	6,105	6,770
050-2210-531.14-19	Unemployment	516	41	210	450
050-2210-531.14-21	Life Insurance	1,151	670	630	630
050-2210-531.14-23	Cafeteria/Flex Plan	32,765	21,594	34,320	27,675
050-2210-531.16-40	Boot Allowance	777	1,000	1,000	1,000
050-2210-531.16-45	Gym Reimbursement	180		500	
050-2210-531.16-50	Ins Waiver Cash Option			1,275	2,350
*	Personal Services	269,832	215,549	230,585	226,825
050-2210-531.20-01	Administrative	29,000	52,820	52,820	52,820

LEVEL	TEXT	TEXT AMT
1	ADMINISTRATIVE SERVICES	52,820
		52,820

050-2210-531.20-04	Landfill	680,020	669,124	690,000	670,000
050-2210-531.21-02	Liability	8,118	10,291	8,700	8,875
050-2210-531.21-05	Vehicle	19,231	19,938	22,230	22,675
050-2210-531.23-04	Laundry	2,234	1,878	1,650	1,650
050-2210-531.24-01	Rental Equipment	460	410	730	800
*	Contractual Services	739,063	754,461	776,130	756,820
050-2210-531.31-03	Fuel	85,171	82,717	96,000	96,190

LEVEL	TEXT	TEXT AMT
1	50 GAL GASOLINE @ $3.75	190
	24,000 GAL DIESEL @ $4.00	96,000
		96,190

050-2210-531.33-01	Fleet Charges	107,939	126,220	105,000	110,000
050-2210-531.35-13	Field Operation Supplies	1,068	889	1,000	800
050-2210-531.37-01	Electricity	328	347	350	350

LEVEL	TEXT	TEXT AMT
1	112 N 3RD ST UNIT B	350
		350

*	Commodities	194,506	210,173	202,350	207,340
050-2210-531.40-07	Vehicle - Heavy				230,000

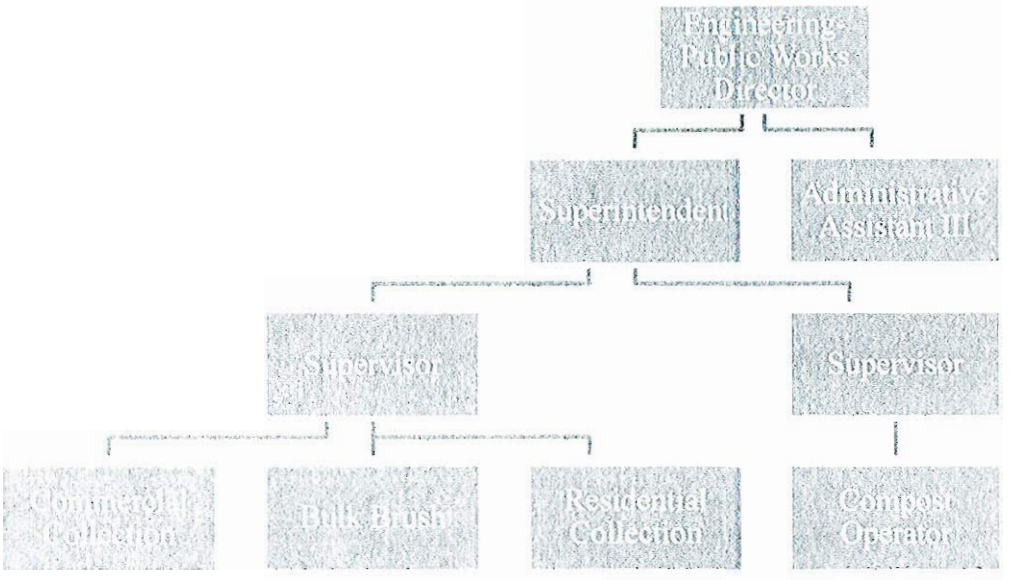
LEVEL	TEXT	TEXT AMT

	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
1		FRONT END LOADER		230,000		
				230,000		
	050-2210-531.42-12	Equipment - Safety	631	500	500	500
	050-2210-531.42-19	Equipment - Other	10,055	8,037	70,000	70,000
*		Capital Outlay	10,686	8,537	70,500	300,500
**		Commercial Collection	1,214,087	1,188,720	1,279,565	1,491,485

Fund: 050 Solid Waste
Department: 22 Engineering – Public Works
Division: 11 Compost & Recycling

Division Overview and Functions:

The Compost Facility 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 biosolids composting facility by using yard waste collected and combining it with biosolids from the wastewater treatment plant to produce an enriched soil amendment.



FY 2014 Highlights:

- The Compost Facility procured a trommel screen allowing the division to create a greater quantity of high quality compost. Preliminary research indicated that the trommel screen could cost as much as $300,000. EPW staff found appropriate equipment for approximately $173,000.

FY 2015 Initiatives, Overview, and Changes:

- Replace office building

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 119,480	$ 128,713	$ 131,750	$ 131,885
Contractuals	$ 62,537	$ 117,287	$ 171,730	$ 132,240
Commodities	$ 62,748	$ 64,925	$ 108,350	$ 128,100
Capital Outlay	$ 375	$ 303	$ 282,820	$ 250
	$ 245,140	**$ 311,228**	**$ 694,650**	**$ 392,475**
Funded Staffing Level	**2**	**2**	**2**	**2**

Budget Narrative:

The FY2015 budget for the Compost Facility is $392,475, a decrease of $302,175 or -43.5% as compared to the FY2014 budget.

- Contractual Services decreased by $39,490 or -23% primarily due to a decrease in the rental equipment account, which was used for debris grinding.
- Commodities increased by $19,750 or 18.2% to provide funds to replace the building being used as an office.
- Capital Outlay decreased by $282,570. In FY2014, budget appropriations were made to procure a trommel screen to enable production of a higher quality product. The equipment was purchased and is in service.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Composting & Recycling				
050-2211-531.10-01	Full Time/Regular	74,031	83,369	83,410	84,890
050-2211-531.10-05	Longevity	1,347	1,375	1,500	1,620
050-2211-531.12-01	Full Time/Regular OT	2,573	1,528	2,500	1,500
050-2211-531.14-01	FICA	4,543	4,935	4,570	4,665
050-2211-531.14-03	Medicare	1,062	1,154	1,070	1,090
050-2211-531.14-11	CERS - Non Hazardous	14,821	15,774	16,135	15,375
050-2211-531.14-17	Workers' Compensation	2,898	3,040	3,600	3,990
050-2211-531.14-19	Unemployment	221	24	125	265
050-2211-531.14-21	Life Insurance	453	307	290	290
050-2211-531.14-23	Cafeteria/Flex Plan	17,190	16,592	17,800	17,450
050-2211-531.16-10	Clothing Allowance		115	250	250
050-2211-531.16-40	Boot Allowance	341	500	500	500
*	Personal Services	119,480	128,713	131,750	131,885
050-2211-531.20-01	Administrative	5,800	14,775	14,775	14,775

LEVEL	TEXT	TEXT AMT
1	ADMINISTRATIVE SERVICES	14,775
		14,775

050-2211-531.21-02	Liability	2,187	4,529	4,845	4,940
050-2211-531.21-04	Property Damage	592	590	610	625

LEVEL	TEXT	TEXT AMT
1	PUBLIC WORKS - COMPOST TRAILER & STORAGE	625
		625

050-2211-531.23-04	Laundry	720	477	500	400
050-2211-531.23-06	Temporaries	4,908	2,735	6,000	6,000
050-2211-531.23-07	Other	5,100	4,708	5,000	5,500
050-2211-531.24-01	Rental Equipment	43,230	89,473	140,000	100,000
*	Contractual Services	62,537	117,287	171,730	132,240
050-2211-531.31-03	Fuel	29,613	37,546	45,000	45,000
050-2211-531.33-01	Fleet Charges	19,344	24,565	30,000	30,000
050-2211-531.33-05	Property/Plant	11,164		30,000	50,000
050-2211-531.35-13	Field Operation Supplies	698	674	1,000	500
050-2211-531.37-01	Electricity	1,379	1,880	1,750	2,000

LEVEL	TEXT	TEXT AMT
1	1560 N 8TH ST	2,000
		2,000

050-2211-531.37-07	Water	550	260	600	600

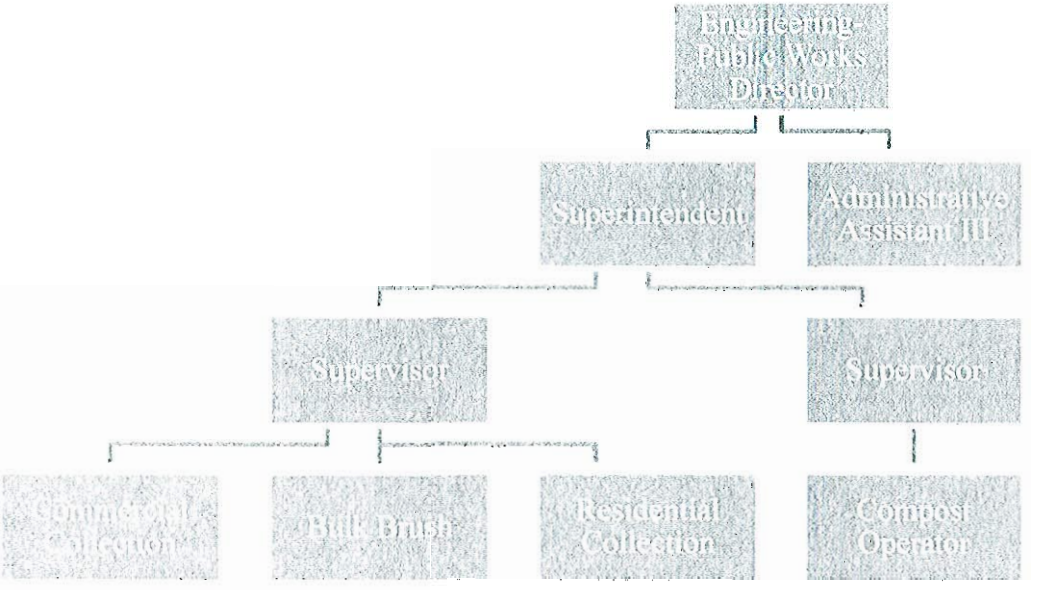
LEVEL	TEXT	TEXT AMT
1	1550 N 8TH ST	600

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
			600		
*	Commodities	62,748	64,925	108,350	128,100
050-2211-531.42-12	Equipment - Safety	375	303	500	250
050-2211-531.42-19	Equipment - Other			282,320	
*	Capital Outlay	375	303	282,820	250
**	Composting & Recycling	245,140	311,228	694,650	392,475

Fund: 050 Solid Waste
Department: 22 Engineering – Public Works
Division: 12 Bulk, Brush, & Leaf

Division Overview and Functions:

The Bulk, Brush, & Leaf Division of Solid Waste provides collection of separated green waste to include tree limbs, bagged grass clippings, bagged leaves, and brush. This division also collects and disposes of white goods, furniture, and green waste at or below competitive market rates, in an economical and effective manner.



Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 168,155	$ 170,067	$ 172,930	$ 174,240
Contractuals	$ 99,162	$ 38,372	$ 39,595	$ 47,685
Commodities	$ 36,155	$ 33,963	$ 36,000	$ 38,000
Capital Outlay	$ 493	$ 387	$ 500	$ 300
	$ 303,965	**$ 242,789**	**$ 249,025**	**$ 260,225**
Funded Staffing Level	**3**	**3**	**3**	**3**

Budget Narrative:

The FY2015 budget for the Bulk, Brush & Leaf Division is $260,225, an increase of $11,200 or 4.5% as compared to FY2014.

- Contractual Services increased $8,090 or 20.4%. During FY2014, the tonnage of white goods and bulk items collected surpassed the previous fiscal year's collection. This trend is expected to continue for FY2015.
- Commodities increased by $2,000 or 5.6% which is attributed to fuel cost increases.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Bulk Brush & Leaf				
050-2212-531.10-01	Full Time/Regular	103,981	104,246	107,165	109,020
050-2212-531.10-05	Longevity	1,046	1,210	1,440	1,620
050-2212-531.12-01	Full Time/Regular OT	2,426	2,640	3,000	3,000
050-2212-531.14-01	FICA	6,255	6,290	6,265	6,350
050-2212-531.14-03	Medicare	1,463	1,471	1,465	1,485
050-2212-531.14-11	CERS - Non Hazardous	20,431	21,269	20,660	19,685
050-2212-531.14-17	Workers' Compensation	3,729	4,035	3,455	3,825
050-2212-531.14-19	Unemployment	306	30	160	340
050-2212-531.14-21	Life Insurance	680	502	470	470
050-2212-531.14-23	Cafeteria/Flex Plan	27,435	27,504	27,600	27,575
050-2212-531.16-40	Boot Allowance	403	750	750	750
050-2212-531.16-45	Gym Reimbursement		120	500	120
*	Personal Services	168,155	170,067	172,930	174,240
050-2212-531.20-01	Administrative	35,000	13,165	13,165	13,165

LEVEL	TEXT	TEXT AMT
1	ADMINISTRATIVE SERVICES	13,165
		13,165

050-2212-531.20-04	Landfill	57,190	18,606	20,000	28,000
050-2212-531.21-02	Liability	2,316	2,277	1,970	2,010
050-2212-531.21-05	Vehicle	3,285	3,192	3,260	3,310
050-2212-531.23-04	Laundry	1,371	1,132	1,200	1,200
*	Contractual Services	99,162	38,372	39,595	47,685
050-2212-531.31-03	Fuel	17,108	15,742	16,000	18,000

LEVEL	TEXT	TEXT AMT
1	4,500 GAL DIESEL @ $4.00	18,000
		18,000

050-2212-531.33-01	Fleet Charges	19,047	18,221	20,000	20,000
*	Commodities	36,155	33,963	36,000	38,000
050-2212-531.42-12	Equipment - Safety	493	387	500	300
*	Capital Outlay	493	387	500	300
**	Bulk Brush & Leaf	303,965	242,789	249,025	260,225

Fund: 050 Solid Waste
Department: 22 Engineering – Public Works
Division: 13 Landfill

Division Overview and Functions:

The Landfill Division is used to reimburse McCracken County for expenses incurred for the City's portion of testing and monitoring in accordance with mandated state regulations of the closed landfill.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 0	$ 0	$ 0	$ 0
Contractuals	$ 44,778	$ 45,218	$ 40,000	$ 45,000
Commodities	$ 0	$ 0	$ 0	$ 0
Capital Outlay	$ 0	$ 0	$ 0	$ 0
	$ 44,778	**$ 45,218**	**$ 40,000**	**$ 45,000**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Landfill				
050-2213-531.23-07	Other	44,778	45,218	40,000	45,000
*	Contractual Services	44,778	45,218	40,000	45,000
**	Landfill	44,778	45,218	40,000	45,000
***	Engineering/Public Works	3,900,263	3,967,491	4,638,770	4,672,565

Fund: 050 Solid Waste
Department: 99 Interfund Transfers
Division: 99 Interfund Transfers

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Interfund Transfers (out)	$ 247,725	$ 240,000	$ 240,000	$ 240,000
	$ 247,725	**$ 240,000**	**$ 240,000**	**$ 240,000**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Interfund Transfers				
	Interfund Transfers				
050-9999-699.90-01	General Fund	240,000	240,000	240,000	240,000

LEVEL	TEXT	TEXT AMT
1	3 FTE STREET SWEEPERS	163,500
	BULK BRUSH PROGRAM (MONDAYS) PARTIAL EXP INCURRED	76,500
		240,000

050-9999-699.90-02	Grant Fund	7,725			
*	Interfund Transfers (out)	247,725	240,000	240,000	240,000
**	Interfund Transfers	247,725	240,000	240,000	240,000
***	Interfund Transfers	247,725	240,000	240,000	240,000
****	SOLID WASTE	4,147,988	4,207,491	4,878,770	4,912,565

CIVIC CENTER FUND

The Civic Center Fund is used to account for the operation of the Civic Center in a manner similar to private business. The intent of the City of Paducah is that the cost of providing services to the general public on a continuing basis be financed primarily through user charges.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
CIVIC CENTER					
062-0000-440.01-00	Rental Income	34,038	38,265	33,000	36,000
*	Property Rent & Sales	34,038	38,265	33,000	36,000
062-0000-460.05-00	Interest on Checking	97-	145-		
*	Interest Income	97-	145-		
062-0000-499.90-01	General Fund	27,104	30,359	35,000	35,700
*	Interfund Transfers	27,104	30,359	35,000	35,700
**	CIVIC CENTER	61,045	68,479	68,000	71,700

LEVEL	TEXT	TEXT AMT
1	GENERAL FUND USAGE	18,000
	GENERAL FUND SUBSIDY	17,700
		35,700

Fund: 062 Civic Center
Department: 24 Parks Services
Division: 03 Civic Center

Division Overview and Functions:

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

FY 2015 Initiatives, Overview and Changes:

- Increase rental revenue

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Contractuals	$ 23,753	$ 20,659	$ 27,940	$ 27,485
Commodities	$ 37,107	$ 47,320	$ 40,060	$ 44,215
Depreciation, Amortization	$ 10,209	$ 10,021	$ 10,025	$ 10,025
	$ 71,069	**$ 78,000**	**$ 78,025**	**$ 81,725**

Budget Narrative:

The FY 2015 budget for the Civic Center totals $81,725, an increase of $3,700 compared to FY 2014 and is due mainly to the increase in electricity costs. All other categories basically remain the same as last year.

The Civic Center reported rental revenue in 2012 of $34,038. Rental revenue in 2013 was $38,265. The rental rates for the Civic Center were last amended in 2012.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	CIVIC CENTER				
	Parks Services				
	Civic Center				
062-2403-534.20-02	Audit	250	250	400	400
062-2403-534.21-02	Liability	582	528	540	545
062-2403-534.21-04	Property Damage	1,768	1,762	1,815	1,865
LEVEL	TEXT		TEXT AMT		
1	ROBERT CHERRY CIVIC CENTER		1,865		
			1,865		
062-2403-534.23-07	Other	21,153	18,119	25,185	24,675
*	Contractual Services	23,753	20,659	27,940	27,485
062-2403-534.33-05	Property/Plant	4,820	12,175	7,500	7,500
062-2403-534.35-19	Janitorial	2,796	2,709	2,780	2,840
062-2403-534.37-01	Electricity	21,057	23,454	21,155	25,000
LEVEL	TEXT		TEXT AMT		
1	2701 PARK AVE		25,000		
			25,000		
062-2403-534.37-03	Natural Gas	2,642	2,879	2,750	3,000
LEVEL	TEXT		TEXT AMT		
1	2701 PARK AVE		3,000		
			3,000		
062-2403-534.37-05	Telephone	5	5	5	5
LEVEL	TEXT		TEXT AMT		
1	OTHER (TNCI & ATT)		5		
			5		
062-2403-534.37-07	Water	1,117	1,428	1,200	1,200
LEVEL	TEXT		TEXT AMT		
1	CIVIC CENTER		1,200		
			1,200		
062-2403-534.37-11	Refuse	4,670	4,670	4,670	4,670
*	Commodities	37,107	47,320	40,060	44,215
062-2403-534.60-10	Depreciation	10,209	10,021	10,025	10,025
*	Depreciation, Amortizatio	10,209	10,021	10,025	10,025
**	Civic Center	71,069	78,000	78,025	81,725

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
***	Parks Services	71,069	78,000	78,025	81,725
****	CIVIC CENTER	71,069	78,000	78,025	81,725

RENTAL PROPERTY FUND

The Rental Property Fund is used to account for the City's major rental properties in a manner similar to private business. The intent of the City of Paducah is to account for all manner of financial transactions associated with City-owned rental property.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
RENTAL PROPERTY FUND					
063-0000-440.06-00	SCI - Lease Income	60,123	60,123	60,120	60,120

LEVEL	TEXT	TEXT AMT
1	SCI ($5010/MONTH)	60,120
		60,120

063-0000-440.07-00	Probation & Parole	58,008	71,731	71,610	72,100

LEVEL	TEXT	TEXT AMT
1	PROBATION & PAROLE ($6008/MONTH)	72,100
		72,100

063-0000-440.09-00	UPB Building Rent		4,000		
063-0000-440.12-00	James Marine	2,700	2,700	2,700	2,700

LEVEL	TEXT	TEXT AMT
1	JAMES MARINE RENT ($225/MONTH)	2,700
		2,700

*	Property Rent & Sales	120,831	138,554	134,430	134,920
063-0000-499.90-01	General Fund	7,641	39,495		
063-0000-499.90-04	Investment Fund		225,169	25,000	
*	Interfund Transfers	7,641	264,664	25,000	
**	RENTAL PROPERTY FUND	128,472	403,218	159,430	134,920

Fund: 063 Rental Property
Department: 02 Finance
Division:

Division Overview and Functions:

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

Henry Petter Building
Market House Theater
Probation & Parole Building
River Discovery Center
Paducah Railroad Museum (Old Florist Building)
WC Young Community Center
US Army Reserve (Oscar Cross Boys & Girls Club Park Avenue location)

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Contractuals	$ 13,499	$ 16,913	$ 17,460	$ 14,830
Commodities	$ 18,925	$ 276,836	$ 88,250	$ 70,090
Interfund Transfers (out)	$ 95,835	$ 109,386	$ 53,720	$ 50,000
	$ 128,259	**$ 403,135**	**$ 159,430**	**$ 134,920**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
RENTAL PROPERTY FUND					
Finance					
Rental Property					
063-0211-542.20-02	Audit		100	150	150
063-0211-542.21-02	Liability	211	1,354	1,385	735
063-0211-542.21-04	Property Damage	13,288	15,459	15,925	13,945

LEVEL	TEXT	TEXT AMT
1	HENRY A PETTER BLDG	4,490
	MARKET HOUSE THEATER	2,850
	PROBATION & PAROLE BLDG	1,035
	RIVER HERITAGE MUSEUM	2,800
	OLD FLORIST BUILDING	1,265
	WC YOUNG COMMUNITY CENTER	795
	US ARMY RESERVE (BOYS AND GIRLS CLUB)	710
		13,945

*	Contractual Services	13,499	16,913	17,460	14,830
063-0211-542.33-05	Property/Plant	5,627	264,898	75,000	57,490
063-0211-542.37-01	Electricity	9,247	8,294	9,250	8,500

LEVEL	TEXT	TEXT AMT
1	400 S 6TH ST	8,500
		8,500

063-0211-542.37-03	Natural Gas	3,017	2,152	3,000	3,100

LEVEL	TEXT	TEXT AMT
1	400 S 6TH ST	3,100
		3,100

063-0211-542.37-07	Water	1,034	1,492	1,000	1,000

LEVEL	TEXT	TEXT AMT
1	400 S 6TH ST (PROBATION & PAROLE)	1,000
		1,000

*	Commodities	18,925	276,836	88,250	70,090
**	Rental Property	32,424	293,749	105,710	84,920
***	Finance	32,424	293,749	105,710	84,920

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Interfund Transfers				
	Interfund Transfers				
063-9999-699.90-01	General Fund	95,835	109,386	53,720	50,000
*	Interfund Transfers (out)	95,835	109,386	53,720	50,000
**	Interfund Transfers	95,835	109,386	53,720	50,000
***	Interfund Transfers	95,835	109,386	53,720	50,000
****	RENTAL PROPERTY FUND	128,259	403,135	159,430	134,920

RADIO DEPRECIATION & OPERATION FUND

The Radio Depreciation & Operation Fund 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 that the cost of providing services on a continuing basis be financed primarily through user charges.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	RADIO DEPRECIATION & OPER				
064-0000-440.01-00	Rental Income	123,247	115,514	117,675	98,935

LEVEL	TEXT			TEXT AMT
1	RADIO/GPS RADIO USER CHARGES:			
	PATS	26		
	PPS	1		
	PWW	5		
	LOURDES	2		
	AIRPORT	23		
	MERCY REG	18		
	PAD SCHOOL	2		
	COUNTY SCHOOLS	4		
	REIDLAND/FARL	6		
	CONCORD FIRE	2		
	JSA	40	@ $10.84/MO	16,780
	USEC	22	@ $ 2.72/MO	720
	COUNTY	219	@ $10.84/MO	28,490
	CITY	407	@ $10.84/MO	52,945
	TOTALS	777		
				98,935

064-0000-440.08-00	Cingular Wire - tower	18,548	17,969	19,600	25,005

LEVEL	TEXT	TEXT AMT
1	TOWER RENT $2,083.50/MONTH	25,005
		25,005

*	Property Rent & Sales	141,795	133,483	137,275	123,940
064-0000-460.05-00	Interest on Checking	4,877	6,413	6,000	3,000
*	Interest Income	4,877	6,413	6,000	3,000
064-0000-481.01-00	Miscellaneous - Other	2,381			
*	Other Fees	2,381			
064-0000-499.90-01	General Fund	50,000			
*	Interfund Transfers	50,000			
**	RADIO DEPRECIATION & OPER	199,053	139,896	143,275	126,940

Fund: 064 Radio Depreciation & Operation
Department: 02 Finance
Division: 14 Radio Depreciation & Operation

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Contractuals	$ 40,940	$ 31,068	$ 32,635	$ 36,060
Capital Outlay	$ 0	$ 4,060	$ 37,500	$ 25,000
	$ 40,940	**$ 37,128**	**$ 70,135**	**$ 61,060**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	RADIO DEPRECIATION & OPER				
	Finance				
	Radio Depreciation & Oper				
064-0214-542.20-01	Administrative	12,000	15,000	15,600	18,000
LEVEL	TEXT		TEXT AMT		
1	ADMINISTRATIVE SERVICES		18,000		
			18,000		
064-0214-542.20-02	Audit	500	500	750	750
064-0214-542.21-02	Liability	343	308	480	490
064-0214-542.21-04	Property Damage	1,138	1,134	1,170	1,200
LEVEL	TEXT		TEXT AMT		
1	800 MHZ RADIO TOWER & EQUIPMENT		1,200		
			1,200		
064-0214-542.22-06	Communication Equipment	26,859	13,406	13,800	14,620
LEVEL	TEXT		TEXT AMT		
1	MOTOROLA CONTRACT ($1,218/MONTH)		14,620		
			14,620		
064-0214-542.23-07	Other	100	720	835	1,000
*	Contractual Services	40,940	31,068	32,635	36,060
064-0214-542.42-13	Equipment - Communication		6,060	37,500	25,000
LEVEL	TEXT		TEXT AMT		
1	MDT PURCHASES FROM EQ0018		25,000		
			25,000		
*	Capital Outlay		6,060	37,500	25,000
**	Radio Depreciation & Oper	40,940	37,128	70,135	61,060
***	Finance	40,940	37,128	70,135	61,060
****	RADIO DEPRECIATION & OPER	40,940	37,128	70,135	61,060

FLEET MAINTENANCE FUND

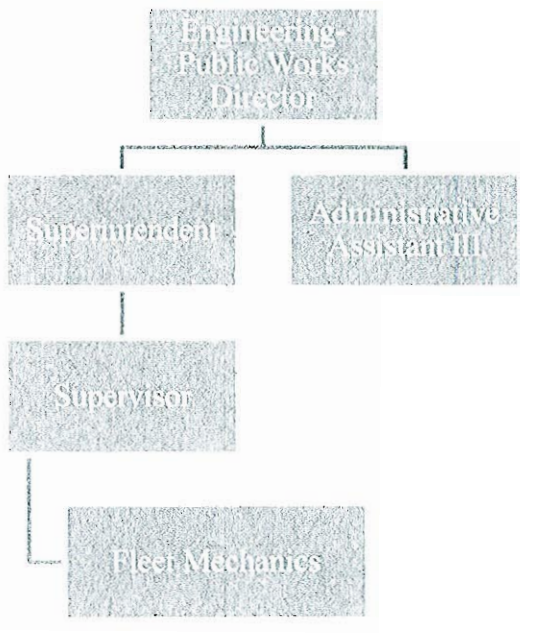
The Fleet Maintenance Fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
FLEET MAINTENANCE					
070-0000-441.05-00	Sale of Assets	2,299	131	500	
*	Property Rent & Sales	2,299	131	500	
070-0000-460.05-00	Interest on Checking	26	22		
*	Interest Income	26	22		
070-0000-470.01-01	Labor Charges	279,930	275,698	280,000	250,000
070-0000-470.01-05	Parts & Materials	68,608	69,513	70,000	70,000
070-0000-470.01-06	External parts	6,605	6,610	7,500	7,500
070-0000-470.01-18	Fuel Surcharge	20,084	19,840	20,000	20,000
*	Internal Service Revenues	375,227	371,661	377,500	347,500
070-0000-481.01-00	Miscellaneous - Other	355	294	250	250
*	Other Fees	355	294	250	250
070-0000-499.90-01	General Fund	146,623	140,332	148,770	190,065
070-0000-499.90-71	Fleet Lease Trust Fund		8,775		
*	Interfund Transfers	146,623	149,107	148,770	190,065
**	FLEET MAINTENANCE	524,530	521,215	527,020	537,815

Fund: 070 Fleet Maintenance
Department: 22 Engineering – Public Works
Division: 15 Fleet Maintenance

Division Overview and Functions:

The Fleet Maintenance Division of Engineering-Public Works 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 that are responsible to the needs of the customer departments and that conserve vehicle value and equipment investment. The Division maintains and repairs all City vehicles including police and fire vehicles, solid waste trucks, heavy equipment, and lawn maintenance equipment. The division also oversees the purchase of all vehicles and equipment in addition to facilitating the auction of surplus items and vehicles that have come to the end of their useful lifespan with the City.



FY 2014 Highlights:

- Prepared and put into service three new police interceptors and two fire pumper trucks.
- Fleet staff ordered six vehicles and two pieces of equipment to be used by requesting departments.
- Mechanics completed more than 1,180 service tickets.

FY 2015 Initiatives, Overview, and Changes:

- Continue efforts to streamline inventory
- Purchase fuel-efficient (greener) vehicles

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 409,697	$ 404,298	$ 431,605	$ 432,980
Contractuals	$ 47,250	$ 33,461	$ 34,075	$ 34,910
Commodities	$ 56,582	$ 60,621	$ 60,175	$ 63,570
Capital Outlay	$ 4,801	$ 4,338	$ 1,165	$ 5,800
Depreciation, Amortization	$ 9,903	$ 10,724	$ 7,110	$ 8,645
	$ 528,233	**$ 513,442**	**$ 534,130**	**$ 545,905**
Funded Staffing Level	**6.5**	**6.5**	**6.5**	**6.5**

Budget Narrative:

The FY2015 budget for Fleet Maintenance totals $545,905, which represents an increase of $11,775 or 2.2% as compared to FY2014.

- Personal Services increased $1,375
- Contractual Services increased $835
- Commodities increased $3,395
- Capital Outlay increased $4,635
- Depreciation, Amortization increased $1,535

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
FLEET MAINTENANCE					
Engineering/Public Works					
Fleet Maintenance					
070-2215-541.10-01	Full Time/Regular	267,490	266,482	282,790	285,355
070-2215-541.10-05	Longevity	3,670	3,777	3,960	4,230
070-2215-541.10-07	Leave expense	7,161	331-		
070-2215-541.12-01	Full Time/Regular OT	747	1,602	3,740	5,000
070-2215-541.14-01	FICA	15,348	15,182	16,305	16,045
070-2215-541.14-03	Medicare	3,590	3,551	3,815	3,755
070-2215-541.14-11	CERS - Non Hazardous	51,760	53,481	54,565	51,540
070-2215-541.14-17	Workers' Compensation	5,605	5,930	5,250	5,735
070-2215-541.14-19	Unemployment	774	76	415	885
070-2215-541.14-21	Life Insurance	1,236	875	850	850
070-2215-541.14-23	Cafeteria/Flex Plan	50,902	51,882	56,565	55,385
070-2215-541.16-10	Clothing Allowance	299	416	450	475
070-2215-541.16-40	Boot Allowance	1,115	1,375	1,625	1,375
070-2215-541.16-50	Ins Waiver Cash Option			1,275	2,350
*	Personal Services	409,697	404,298	431,605	432,980
070-2215-541.20-01	Administrative	20,000	10,000	9,400	9,400

LEVEL	TEXT	TEXT AMT
1	ADMINISTRATIVE SERVICES	9,400
		9,400

070-2215-541.21-02	Liability	3,513	3,690	3,635	3,705
070-2215-541.21-04	Property Damage	1,972	1,964	2,015	2,075

LEVEL	TEXT	TEXT AMT
1	PW - OFFICE & GARAGE	2,075
		2,075

070-2215-541.21-05	Vehicle	6,863	6,233	6,135	6,255
070-2215-541.22-02	Computer Software	8,171	6,922	7,030	7,185

LEVEL	TEXT	TEXT AMT
1	HTE -	
	FLEET MANAGEMENT	5,245
	Q REP CATALOG (FM)	340
	SHOP KEY (VEHICLE DIAGNOSTICS)	1,600
		7,185

070-2215-541.22-03	Copiers	390	330	360	360
070-2215-541.22-06	Communication Equipment	520	687	700	830

LEVEL	TEXT	TEXT AMT
1	4 RADIOS @ $10.84/MONTH	525
	MOTOROLA CONTRACT (25.05/MONTH)	305

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
			830		
070-2215-541.23-04	Laundry	5,542	3,356	3,800	4,100
070-2215-541.23-07	Other	279	279	500	500
070-2215-541.23-23	Over/Long Account			500	500
*	Contractual Services	47,250	33,461	34,075	34,910
070-2215-541.31-03	Fuel	7,947	7,935	8,835	9,575

LEVEL	TEXT	TEXT AMT
1	2,500 GAL OF GASOLINE @ $3.75	9,375
	50 GAL DIESEL @ $4.00	200
		9,575

070-2215-541.33-01	Fleet Charges	9,672	9,242	10,000	10,000
070-2215-541.33-05	Property/Plant	7,516	7,703	5,000	3,000
070-2215-541.35-01	Garage (Default)	4,768-	68-		
070-2215-541.35-03	Office	852	988	1,000	1,000
070-2215-541.35-11	Shop	14,892	15,027	15,000	15,000
070-2215-541.37-01	Electricity	8,818	9,137	9,000	10,100

LEVEL	TEXT	TEXT AMT
1	1128/1120 N 10TH ST (1/3)	10,100
		10,100

070-2215-541.37-03	Natural Gas	3,032	3,293	3,500	3,600

LEVEL	TEXT	TEXT AMT
1	1120 N 10TH ST (1/3)	3,600
		3,600

070-2215-541.37-05	Telephone	2,352	761	770	770

LEVEL	TEXT	TEXT AMT
1	OTHER (TNCI & ATT)	50
	CELL PHONE STIPEND	720
		770

070-2215-541.37-07	Water	3,553	4,310	4,200	7,200

LEVEL	TEXT	TEXT AMT
1	CITY GARAGE (1/3)	7,200
		7,200

070-2215-541.38-01	Training & Travel	1,894	1,555	1,665	2,000
070-2215-541.38-05	Dues,Mbrships,Books/Subs	822	735	1,180	1,300
070-2215-541.39-05	Postage		3	25	25

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
*	Commodities	56,582	60,621	60,175	63,570
070-2215-541.42-12	Equipment - Safety	863	516	1,165	800
070-2215-541.42-19	Equipment - Other	3,938	3,822		5,000

LEVEL	TEXT	TEXT AMT
1	COOLING FANS	5,000
		5,000

*	Capital Outlay	4,801	4,338	1,165	5,800
070-2215-541.60-10	Depreciation	9,903	10,724	7,110	8,645
*	Depreciation, Amortizatio	9,903	10,724	7,110	8,645
**	Fleet Maintenance	528,233	513,442	534,130	545,905
***	Engineering/Public Works	528,233	513,442	534,130	545,905
****	FLEET MAINTENANCE	528,233	513,442	534,130	545,905

FLEET LEASE TRUST FUND

The Fleet Least Trust Fund is used to account for the financing of vehicle acquisitions provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
FLEET LEASE TRUST FUND					
071-0000-440.02-00	Vehicle Lease	802,490	769,342	734,270	783,720
071-0000-441.05-00	Sale of Assets	34,418	1,718	20,000	25,000
*	Property Rent & Sales	836,908	771,060	754,270	808,720
071-0000-460.01-00	Interest on Investments	16,213	6,170		2,500
071-0000-460.05-00	Interest on Checking	24,441	29,743	20,000	10,000
*	Interest Income	40,654	35,913	20,000	12,500
071-0000-472.01-01	Claims Settlements	10,500			
*	Internal Service Revenues	10,500			
**	FLEET LEASE TRUST FUND	888,062	806,973	774,270	821,220

Fund: 071 Fleet Lease Trust
Department:
Division:

Division Overview and Functions:

The Fleet Lease Trust Fund which was created in FY1999 ensures that appropriate funding is available for the replacement of vehicles and heavy equipment for the entire organization. The Fleet Trust Fund is used to build up monies to replace trucks, cars, and heavy equipment owned by the City through the General Fund. When a new vehicle is purchased, a lease amount is calculated by dividing the total cost of the vehicle by its expected useful life. Each Department pays the lease amount monthly into the Fleet Lease Trust Fund. When the vehicle comes to the end of its useful life for the City and is ready for auction, the funds accumulated from the lease payments and interest earned provide the funds to replace the vehicle. Propriety funds vehicles are not included in the Fleet Lease Trust Fund, including Solid Waste.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Contractuals	$ 25,600	$ 26,700	$ 28,400	$ 32,000
Commodities	$ 629	$ 209	$ 200	$ 200
Capital Outlay	$ 0	$ 423	$ 315,000	$ 1,048,000
Depreciation, Amortization	$ 568,418	$ 599,493	$ 635,485	$ 744,000
Interfund Transfers (out)	$ 5,149	$ 8,775	$ 0	$ 0
	$ 599,792	**$ 635,600**	**$ 979,085**	**$ 1,824,200**

Budget Narrative:

The increase in budget for FY2015 in Capital Outlay is due to several large vehicle and large equipment purchases including but not limited to:

- Nine Police Cruisers - $279,000
- Catch Basin Cleaner - $367,500
- Tandem Dump Truck - $155,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	FLEET LEASE TRUST FUND				
	Finance				
	Fleet Lease Trust				
071-0210-542.20-01	Administrative	24,000	25,000	26,400	30,000

LEVEL	TEXT	TEXT AMT
1	ADMINISTRATIVE SERVICES	30,000
		30,000

071-0210-542.20-02	Audit	1,600	1,700	2,000	2,000
*	Contractual Services	25,600	26,700	28,400	32,000
071-0210-542.39-01	Advertisement	629	209	200	200
*	Commodities	629	209	200	200
071-0210-542.40-05	Vehicles	4-	423	315,000	1,048,000

LEVEL	TEXT	TEXT AMT
1	POLICE - 9 CRUISERS	279,000
	FIRE PREVENTION - (2) VEHICLES	50,000
	FIRE - TRAILER	48,000
	EXTENDED CAB PICK UP	32,000
	EPW - CATCH BASIN CLEANER	367,500
	TANDEM DUMP TRUCK	155,500
	PARKS - HATCHBACK	27,000
	MINIVAN	25,000
	1/2 TON 4X4 PICK UP	27,000
	15 FT BATWING MOWER	15,000
	(2) EXMARK ZTR MOWER	22,000
		1,048,000

*	Capital Outlay	4-	423	315,000	1,048,000
071-0210-542.60-10	Depreciation	568,418	599,493	635,485	744,000
*	Depreciation, Amortizatio	568,418	599,493	635,485	744,000
**	Fleet Lease Trust	594,643	626,825	979,085	1,824,200
***	Finance	594,643	626,825	979,085	1,824,200

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Interfund Transfers				
	Interfund Transfers				
071-9999-699.90-40	Capital Projects Fund	5,149			
071-9999-699.90-70	Fleet Maintenance Fund		8,775		
*	Interfund Transfers (out)	5,149	8,775		
**	Interfund Transfers	5,149	8,775		
***	Interfund Transfers	5,149	8,775		
****	FLEET LEASE TRUST FUND	599,792	635,600	979,085	1,824,200

INSURANCE FUND

The Insurance Fund is used to account for the costs associated with the City's liability insurance activities. The intent of the City of Paducah is that the cost of providing insurance coverage on a continuing basis be financed primarily through user charges.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
INSURANCE FUND					
072-0000-472.01-05	Cancel/Refunds	33,854	2,285		1,000
072-0000-472.01-10	W/C Insurance	283,618	308,160	311,000	338,000
072-0000-472.01-15	Liability Insurance	225,137	232,897	238,200	242,250
072-0000-472.01-20	Police Liability	67,137	67,003	67,005	68,345
072-0000-472.01-25	Property Damage Insurance	98,862	97,865	105,000	101,000
072-0000-472.01-30	Vehicle Insurance	198,927	200,895	204,300	214,500
*	Internal Service Revenues	907,535	909,105	925,505	965,095
072-0000-481.01-00	Miscellaneous - Other	2,359			
*	Other Fees	2,359			
072-0000-499.90-01	General Fund	49,839	6,885	20,000	55,000
*	Interfund Transfers	49,839	6,885	20,000	55,000
**	INSURANCE FUND	959,733	915,990	945,505	1,020,095

Fund: 072 Insurance Fund
Department: 02 Finance
Division:

Division Overview and Functions:

The Insurance Fund is for expenditures related to liability, workers' compensation, and property insurance and deductibles.

FY 2014 Highlights:

- A Kentucky League of Cities audit in August 2013 of the City's loss control efforts resulted in the city maximizing credits available for general liability and also receiving credit toward workers' compensation premiums.

FY 2015 Initiatives, Overview, and Changes:

- Supervisor training in Safety and Human Resources planned for FY2015 will improve loss control efforts throughout the city.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Contractuals	$ 965,519	$ 919,732	$ 991,905	$ 1,020,495
	$ 965,519	**$ 919,732**	**$ 991,905**	**$ 1,020,495**

Budget Narrative:

The Insurance Fund has had relatively flat expenditures over the last several years. The workers' compensation modification factor (mod factor) will remain below 1.0 for FY2015 at .96. A mod factor less than 1.0 is a credit mod which means losses are better than expected resulting in a discounted premium. Below is a summary of the major policies carried by the City.

	2012	2013	2014	2015
General & Public Officials Liability	$ 225,326	$ 229,799	$ 231,104	$ 241,250
Police Liability	$ 67,137	$ 67,003	$ 67,003	$ 68,345
Property	$ 98,865	$ 99,334	$ 99,351	$ 101,000
Auto Liability	$ 201,984	$ 200,335	$ 201,243	$ 214,500
Workers' Compensation	$ 246,505	$ 292,409	$ 306,525	$ 338,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
INSURANCE FUND					
Finance					
Insurance Fund					
072-0208-542.20-02	Audit	1,200	1,200	1,400	1,400
072-0208-542.21-01	Bonds	2,824	102		
072-0208-542.21-02	Liability	225,326	229,799	238,200	242,250
072-0208-542.21-03	Police Liability	67,137	67,003	67,005	68,345
072-0208-542.21-04	Property Damage	98,865	99,334	105,000	101,000
072-0208-542.21-05	Vehicle	201,984	200,335	204,300	214,500
072-0208-542.21-06	Workers' Compensation	246,505	292,409	311,000	338,000
072-0208-542.23-13	Settlements & Deductibles	2,359			
072-0208-542.23-14	Deductible - W/C	69,480	22,665	45,000	35,000
072-0208-542.23-18	Deductible - Gen/PO Liab	2,583	6,885	5,000	5,000
072-0208-542.23-19	Deductible - Law Enf Liab	47,256		15,000	15,000
*	Contractual Services	965,519	919,732	991,905	1,020,495
**	Insurance Fund	965,519	919,732	991,905	1,020,495
***	Finance	965,519	919,732	991,905	1,020,495
****	INSURANCE FUND	965,519	919,732	991,905	1,020,495

HEALTH INSURANCE/CAFETERIA FUND

The Health Insurance Fund is used to account for the costs associated with the City's self-insurance health-related activities. The intent of the City of Paducah is that the cost of providing health insurance coverage on a continuing basis be financed primarily through user charges.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
HEALTH INSURANCE/CAFETERI					
073-0000-472.01-05	Cancel/Refunds	755,827	669,025	350,000	250,000

LEVEL	TEXT	TEXT AMT
1	STOPLOSS, SUBROGATION, RECOVERIES, MISCELLANEOUS	250,000
		250,000

073-0000-472.01-07	Forfeited Funds	37,807	10,672		
073-0000-472.01-35	Other - JSA	272,105	275,582	288,000	288,000

LEVEL	TEXT	TEXT AMT
1	JSA PAYMENTS ($24,000/MONTH)	288,000
		288,000

073-0000-472.01-37	COBRA Payments	10,105	9,149	10,000	10,000

LEVEL	TEXT	TEXT AMT
1	COBRA PREMIUMS - USADMIN	10,000
		10,000

073-0000-472.01-50	City of Paducah	3,183,542	3,252,466	2,911,400	3,223,700

LEVEL	TEXT	TEXT AMT
1	PFPF ANTHEM BCBS DEDUCTIONS	23,700
	CITY PAID BENEFIT	3,200,000
		3,223,700

*	Internal Service Revenues	4,259,386	4,216,894	3,559,400	3,771,700
073-0000-481.01-00	Miscellaneous - Other	7,806	46		
*	Other Fees	7,806	46		
**	HEALTH INSURANCE/CAFETERI	4,267,192	4,216,940	3,559,400	3,771,700

Fund: 073 Health Insurance
Department: 02 Finance
Division:

Division Overview and Functions:

The Health Insurance Fund is a self-insured fund for employee health insurance cafeteria plan. Health insurance plans at the City of Paducah are contracted and measured on a calendar year not a fiscal year.

CY 2013 Highlights:

- The Fund experienced a significant, 25%, improvement in claims costs in 2013 compared to 2012. Total adjusted city expenses went from $2,243,122 in 2012 (the worst year in the Fund's history) to $1,667,284 which was a better than average year comparing the last five or even ten years.
- Patient Centered Outcomes Research Institute (PCORI) fees began in 2013 and will increase in 2014. The PCORI fees were imposed by the Affordable Care Act (ACA) on issuers of specified health insurance policies and plan sponsors of applicable self-insured plans. The fee is based on the number of people covered under the plan.

CY 2014 Initiatives, Overview, and Changes:

- Increased the stop loss level from $150,000 to $175,000.
- Invested in data management software through Peel and Holland called Analytics. The use of this tool along with Edumedics (mentioned below) helps offer necessary benefits to employees and strengthens the City's position in consideration for renewal.
- Partnered with Edumedics to offer a medical consult to employees or spouses who suffer from chronic illness including diabetes, hyperlipidemia, and hypertension. Chronic conditions among members had trended up by 27% from July 2011 to December 2012.
- Adjusted wellness incentives for employees and spouses on the plan to incent higher rewards for results seen in blood laboratory data. The wellness incentives also outline approved fitness activities that earn employees premium credits including several City of Paducah organized events such as the couch to 5K program, free 5K run/walks, and a 10 mile hike at Land Between the Lakes.
- Research and adjust plans, rates, and wellness incentives to conform to ACA guidelines for 2015.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Contractuals	$ 4,148,180	$ 3,692,496	$ 3,559,400	$ 3,771,700
	$ 4,148,180	**$ 3,692,496**	**$ 3,559,400**	**$ 3,771,700**

Budget Narrative:

The Fund balance is in a better position considering the improved claims costs in calendar year 2013 vs 2012. The chart shows the number of members in the plan.

	2011	2012	2013	2014
JSA Employees in plan	27	27	27	27
JSA Members in plan	46	51	53	52
City of Paducah Employees in Plan	258	259	252	250
City of Paducah Members in Plan	517	539	527	528
Total	563	590	580	580

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	HEALTH INSURANCE/CAFETERI				
	Finance				
	Insurance Fund				
073-0208-542.20-01	Administrative	295,227	331,936	351,700	529,200

LEVEL	TEXT	TEXT AMT
1	ACCOUNTING SERVICES $1500/MONTH (GEN FUND)	18,000
	ANTHEM ADMIN:	
	- CLAIM PROCESSING, ON-LINE ACCESS	135,000
	- STOP LOSS INDIVIDUAL	312,000
	- STOP LOSS AGGREGATE	21,000
	FEBCO ADMIN - EMPLOYEE SRVC FEES ($450/MONTH)	5,400
	AFFORDABLE CARE ACT FEES:	
	- PCORI FEE ($2/COVERED LIVES)	1,300
	- TRANSITIONAL REINSURANCE ($63/PARTICIPANT)	36,500
		529,200

073-0208-542.20-02	Audit	1,600	1,600	1,850	1,850
073-0208-542.21-07	Claims: Medical, Dental	3,224,703	2,700,338	2,505,000	2,519,110
073-0208-542.21-08	Premiums Paid	127,650	141,696	146,400	149,700

LEVEL	TEXT	TEXT AMT
1	AVESIS VISION EMPLOYEE SRVC FEES (INCL. JSA)	19,000
	DELTA DENTAL ADMIN - CLAIM PROCESSING FEE	107,000
	PFPF ANTHEM BCBS PREMIUMS	23,700
		149,700

073-0208-542.23-07	Other	66,000	74,505	114,450	131,840

LEVEL	TEXT	TEXT AMT
1	PEEL & HOLLAND CONSULTANT CONTRACT	
	(INCLUDES NAVIGATION MD & DASHBOARD MGMT)	71,900
	WELLSCORE	11,440
	EDUMEDICS	
	ADMIN ($5.50/EMPLOYEE/MONTH)	16,500
	DIRECT COST (HEALTH CARE SERVICES)	17,000
	SHARED SAVINGS (10% SAVED COSTS)	15,000
		131,840

073-0208-542.24-40	Medical Spending Accounts	433,000	442,421	440,000	440,000

LEVEL	TEXT	TEXT AMT
1	HSA ACCOUNT DEPOSITS (EMPLOYEE & EMPLOYER)	245,000
	HRA/FSA ACCOUNT DEPOSITS (EMPLOYEE & EMPLOYER)	195,000
		440,000

*	Contractual Services	4,148,180	3,692,496	3,559,400	3,771,700

CITY OF PADUCAH, KENTUCKY
FISCAL YEAR 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
**	Insurance Fund	4,148,180	3,692,496	3,559,400	3,771,700
***	Finance	4,148,180	3,692,496	3,559,400	3,771,700
****	HEALTH INSURANCE/CAFETERI	4,148,180	3,692,496	3,559,400	3,771,700

MAINTENANCE AND REHAB TRUST FUND

The Maintenance and Rehab Trust Fund is used to account for the City's Commerce Center facility property in a manner similar to private business. The intent of the City of Paducah is to account for all manner of financial transactions associated with City-owned rental property.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
MAINTENANCE & REHAB TRUST					
074-0000-440.09-00	UPB Building Rent	8,000			
*	Property Rent & Sales	8,000			
074-0000-499.90-01	General Fund	11,140			
*	Interfund Transfers	11,140			
**	MAINTENANCE & REHAB TRUST	19,140			

Fund: 074 Maintenance & Rehab Trust
Department: 02 Finance
Division: Rental Property

Division Overview and Functions:

The Maintenance & Rehab Trust was closed in FY2012

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Contractuals	$ 4,111	$ 0	$ 0	$ 0
Commodities	$ 3,544	$ 0	$ 0	$ 0
Interfund Transfers (out)	$ 11,600	$ 0	$ 0	$ 0
	$ 19,255	**$ 0**	**$ 0**	**$ 0**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
MAINTENANCE & REHAB TRUST					
Finance					
Rental Property					
074-0211-542.20-02	Audit	100			
074-0211-542.21-04	Property Damage	4,011			
*	Contractual Services	4,111			
074-0211-542.33-05	Property/Plant	3,544			
*	Commodities	3,544			
**	Rental Property	7,655			
***	Finance	7,655			

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Interfund Transfers				
	Interfund Transfers				
074-9999-699.90-01	General Fund	11,600			
*	Interfund Transfers (out)	11,600			
**	Interfund Transfers	11,600			
***	Interfund Transfers	11,600			
****	MAINTENANCE & REHAB TRUST	19,255			

APPOINTIVE EMPLOYEES' PENSION FUND

The Appointive Employees' Pension Fund (AEPF) is a trust fund used to account for assets held by the City of Paducah as an agent for employees retiring prior to the City joining the state retirement plan.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
APPOINTIVE EMP PENSION FD					
076-0000-460.01-00	Interest on Investments	1,181	561		
076-0000-460.05-00	Interest on Checking	536	478	750	500
*	Interest Income	1,717	1,039	750	500
**	APPOINTIVE EMP PENSION FD	1,717	1,039	750	500

Fund: 076 Appointive Employees' Pension Fund
Department: 46 Appointive Employees' Pension Fund
Division: 11 Pensions

Division Overview and Functions:

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 had 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.

FY 2014 Highlights:

The Fund experienced an actuary gain between FY2013 and FY2014.

FY 2015 Initiatives, Overview, and Changes:

No significant changes anticipated.

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 24,610	$ 25,042	$ 25,025	$ 19,860
Contractuals	$ 7,119	$ 7,053	$ 7,655	$ 7,655
Commodities	$ 23	$ 23	$ 25	$ 25
	$ 31,752	**$ 32,118**	**$ 32,705**	**$ 27,540**

Budget Narrative:

As a result of the actuary gain in FY2014 it is anticipated that the FY2015 expenditures will decrease by nearly 16%.

	2011 - 2012	2012 - 2013	2013 - 2014
Active Participants	0	0	0
Beneficiaries	3	3	2
Retired Participants	1	1	1
Total	4	4	3

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
APPOINTIVE EMP PENSION FD					
Appointive Emp Pension Fd					
Pensions					
076-4611-551.10-10	Pensions	24,610	25,042	25,025	19,860
*	Personal Services	24,610	25,042	25,025	19,860
076-4611-551.20-02	Audit	400	400	520	520
076-4611-551.21-01	Bonds	102	102	110	110
076-4611-551.23-07	Other	6,617	6,551	7,025	7,025

LEVEL	TEXT	TEXT AMT
1	ACCOUNTING SERVICES	3,900
	FUNERAL ALLOWANCES	100
	GASB STMT/ACTUARY VALUATION REVIEW RPT (YR 2 OF 5)	2,500
	ADP, 1099 QUARTER REPORTS, DIRECT DEPOSIT CHARGES	525
		7,025

*	Contractual Services	7,119	7,053	7,655	7,655
076-4611-551.39-05	Postage	23	23	25	25
*	Commodities	23	23	25	25
**	Pensions	31,752	32,118	32,705	27,540
***	Appointive Emp Pension Fd	31,752	32,118	32,705	27,540
****	APPOINTIVE EMP PENSION FD	31,752	32,118	32,705	27,540

POLICE AND FIRE PENSION FUND

The Police and Fire Pension Fund (PFPF) is a trust fund used to account for assets held by the City of Paducah as an agent for police and fire personnel retiring prior to the City joining the state retirement plan or for police and fire personnel who elected not to join the state plan.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
POLICE & FIRE PENSION FD					
077-0000-441.05-00	Sale of Assets	156,729	211,312	200,000	200,000
077-0000-441.06-00	Appr/Depr of FV of Instmt	279,589-	237,410	150,000	150,000
*	Property Rent & Sales	122,860-	448,722	350,000	350,000
077-0000-460.01-00	Interest on Investments	246,189	219,001	225,000	225,000
077-0000-460.05-00	Interest on Checking	12	875	100	
*	Interest Income	246,201	219,876	225,100	225,000
077-0000-477.01-01	Contribution - Employer	7,690	5,641	4,805	4,850
077-0000-477.01-05	Contribution - Employee	7,548	5,537	4,700	4,765
*	Internal Service Revenues	15,238	11,178	9,505	9,615
077-0000-481.01-00	Miscellaneous - Other	3,743			
*	Other Fees	3,743			
077-0000-499.90-01	General Fund	380,310	471,310	411,845	375,150

LEVEL	TEXT	TEXT AMT
1	GENERAL OBLIGATION BOND ISSUED IN FY2006	
	ELIMINATED THE PENSION FUND'S OUTSTANDING	
	UNFUNDED LIABILITY AT THAT TIME, THEREFORE,	
	NO FURTHER CITY LIABILITY OBLIGATION OTHER THAN	
	NORMAL COST FOR ACTIVE PARTICIPANTS STATUTORY	
	MINIMUM REQUIREMENT, AS ESTIMATED BY BPSM	380,000
	LESS: FUNDING ELSEWHERE IN FY2015 BUDGET	4,850-
		375,150

*	Interfund Transfers	380,310	471,310	411,845	375,150
**	POLICE & FIRE PENSION FD	522,632	1,131,086	996,450	959,765

Fund: 077 Police & Fire Pension Fund
Department: 47 Police & Fire Fund Pension Fund
Division: 11 Pensions

Division Overview and Functions:

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.

FY 2014 Highlights:

- There is one active member and 61 inactive members in this plan as of the date of this report.

FY 2015 Initiatives, Overview, and Changes:

- No significant changes anticipated

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Personal Services	$ 1,621,008	$ 1,524,801	$ 1,480,000	$ 1,415,000
Contractuals	$ 49,289	$ 47,840	$ 55,610	$ 53,210
Commodities	$ 423	$ 404	$ 450	$ 450
	$ 1,670,720	**$ 1,573,045**	**$ 1,536,060**	**$ 1,468,660**

Budget Narrative:

For FY2015, personal services decreased 4.4% or $65,000 from FY2014. As membership declines and the actuarial state of the fund has not allowed for a cost of living adjustment, benefits paid have continued to decrease over the past several years.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	POLICE & FIRE PENSION FD				
	Police & Fire Pension Fd				
	Pensions				
077-4711-552.10-10	Pensions	1,621,008	1,524,801	1,480,000	1,415,000

LEVEL	TEXT	TEXT AMT
1	BASE PENSION FOR 62 PENSION RECIPIENTS, COLA SET BY PENSION BOARD PER KRS, IF ACTUARILY SOUND	1,415,000
		1,415,000

*	Personal Services	1,621,008	1,524,801	1,480,000	1,415,000
077-4711-552.20-02	Audit	3,200	3,200	3,750	3,750
077-4711-552.21-01	Bonds	102	102	110	110
077-4711-552.23-05	Legal	506		500	500
077-4711-552.23-07	Other	21,041	22,134	23,250	24,850

LEVEL	TEXT	TEXT AMT
1	ACCOUNTING SERVICES	10,000
	ADP: 1099R, QUARTER RPTS, DIRECT DEPOSIT	3,500
	ACTUARY VALUATION REPORT - BPSM	7,500
	GASB 25/27 STMTS-AUDIT, FUNDING PROJECTIONS - BPSM	3,250
	PENSION BOARD MONTHLY STIPENDS - HOLTS & DODGE	600
		24,850

077-4711-552.24-02	Administration Cost	24,440	22,404	28,000	24,000

LEVEL	TEXT	TEXT AMT
1	INVESTMENT BANKER SERVICE FEE	24,000
		24,000

*	Contractual Services	49,289	47,840	55,610	53,210
077-4711-552.39-05	Postage	423	404	450	450
*	Commodities	423	404	450	450
**	Pensions	1,670,720	1,573,045	1,536,060	1,468,660
***	Police & Fire Pension Fd	1,670,720	1,573,045	1,536,060	1,468,660
****	POLICE & FIRE PENSION FD	1,670,720	1,573,045	1,536,060	1,468,660

PADUCAH RENAISSANCE ALLIANCE

The Paducah Renaissance Alliance was formed in 2008 and combines the efforts and activities of the Main Street Board, Downtown Development, and Lowertown Artist Relocation Program.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
PRA FUND					
080-0000-441.20-00	Sale of Bricks	1,440			
080-0000-441.25-00	Affordable Art Show	1,335			
080-0000-441.45-00	Wall To Wall Merchandise	62-			
*	Property Rent & Sales	2,713			
080-0000-460.05-00	Interest on Checking	675			
*	Interest Income	675			
080-0000-481.01-00	Miscellaneous - Other	7,758			
080-0000-481.40-00	Private Donations	1,500			
*	Other Fees	9,258			
080-0000-499.90-01	General Fund	10,500			
080-0000-499.90-04	Investment Fund	200,000			
*	Interfund Transfers	210,500			
**	PRA FUND	223,146			

Fund: 080 Paducah Renaissance Alliance
Department:
Division:

Division Overview and Functions:

The Paducah Renaissance Alliance was closed in FY2013 and combined with the General Fund

Budget Summary:

Program Expense	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
Contractuals	$ 21,006	$ 0	$ 0	$ 0
Commodities	$ 194,293	$ 0	$ 0	$ 0
Capital Outlay	$ 8,006	$ 0	$ 0	$ 0
Interfund Transfers (out)	$ 0	$ 40,667	$ 0	$ 0
	$ 223,305	**$ 40,667**	**$ 0**	**$ 0**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
PRA FUND					
Main Street					
Main Street					
080-4411-592.20-02	Audit	1,500			
080-4411-592.21-02	Liability	1,853			
080-4411-592.21-04	Property Damage	85			
080-4411-592.23-05	Legal	513			
080-4411-592.23-06	Temporaries	5,326			
080-4411-592.24-01	Rental Equipment	329			
080-4411-592.24-09	Rent	11,400			
*	Contractual Services	21,006			
080-4411-592.33-05	Property/Plant	2,070			
080-4411-592.35-03	Office	4,225			
080-4411-592.37-01	Electricity	3,971			
080-4411-592.37-03	Natural Gas	1,227			
080-4411-592.37-05	Telephone	2,631			
080-4411-592.37-07	Water	218			
080-4411-592.38-01	Training & Travel	4,857			
080-4411-592.38-05	Dues,Mbrships,Books/Subs	734			
080-4411-592.39-01	Advertisement	70,583			
080-4411-592.39-05	Postage	427			
080-4411-592.39-30	Econ Dev/Hist Pres	65,631			
080-4411-592.39-34	Economic Restructuring	3,300			
080-4411-592.39-35	Economic recruitment	34,419			
*	Commodities	194,293			
080-4411-592.42-09	Computer Hardware	2,506			
080-4411-592.42-17	Equipment - Office	5,500			
*	Capital Outlay	8,006			
**	Main Street	223,305			
***	Main Street	223,305			

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual FY2012	Actual FY2013	Revised FY2014	Adopted FY2015
	Interfund Transfers				
	Interfund Transfers				
080-9999-699.90-01	General Fund		40,667		
*	Interfund Transfers (out)		40,667		
**	Interfund Transfers		40,667		
***	Interfund Transfers		40,667		
****	PRA FUND	223,305	40,667		

AGENCIES REQUESTS

CONTRACT SERVICE REQUESTS FY2015				
Agency	Director/Representative	Proposed	Adopted	Account Number
AQS - Market Grant Local Match	Mary Hammonds	$ 25,000	$ 25,000	004-0401-536.80-72
Barkley Regional Airport Authority	Richard Roof	$ 125,000	$ 125,000	004-9999-699.90-40
Brooks Stadium Commission	Dr. Frank Hideg	$ 7,500	$ 7,500	001-2401-534.23-07
Civic Beautification	Dabney Haugh	$ 3,500	$ 3,500	001-0109-511
Community Scholarship Foundation	Darla Howerton	$ 125,000	$ 125,000	004-0401-536.23-07
PJC - (PEG)	Darla Howerton	$ 26,000	$ 26,000	001-0000-411.16-00
EntrePaducah	Chad Chancellor	$ 50,000	$ 50,000	004-0401-536.23-07
GPEDC, Inc.	Chad Chancellor	$ 250,000	$ 250,000	004-0401-536.23-07
Hotel Metropolitian	Betty Dobson	$ -	$ -	004-0401-536.80-59
Human Rights Commission	Dr. Bernice Belt	$ 41,970	$ 41,970	001-3011-514
Luther F. Carson Four Rivers Center, Inc. (FRC)	Brian Laczko (Debbie Wattier)	$ 63,880	$ 80,240	004-0401-536.80-61
Maiden Alley Cinema	Landee Bryant	$ 4,000	$ 4,740	004-0401-536.80-71
Market House Theatre	Michael Cochran	$ 12,405	$ 15,305	004-0401-536.80-60
McCracken County Animal Shelter	Doug Harness	$ 197,450	$ 197,450	001-0106-511.23-16
Midtown Alliance of Neighbors	Sharon Poat	$ 20,000	$ 20,000	004-0402-536.80-68
National Quilt Museum	Frank Bennett	$ 15,915	$ 19,835	004-0401-536.80-65
Pad-McCracken County E-911 Board	911 Board	$ 568,925	$ 568,925	001-9999-699.90-12
Paducah Band Concert	Douglas Van Fleet	$ 3,400	$ 3,400	001-2401-534.23-07
Paducah Symphony Orchestra, Inc.	Daniel Sene	$ 18,250	$ 22,855	004-0401-536.80-55
Paducah Tilghman Tornado League Football	Heather Hamilton	$ 2,000	$ 2,000	001-2401-534.23-07
Paducah Transit Authority	Arthur Boykin	$ 215,000	$ 215,000	001-0106-511.80-08
River Discovery Center	Julie Harris	$ 6,550	$ 8,025	004-0401-536.80-57
Yeiser Art Center	Joshua White	$ 4,000	$ 4,000	004-0401-536.80-33
	Totals	**$ 1,785,745**	**$ 1,815,745**	

Outstanding Debt

Projected at Fiscal Year Ending June 30, 2015

Debt Issue	Issue Date		Original Debt	**Balance @ 6-30-2014**	Mid-Year Adjustments	Debt Service Payment - FY2015			Funding Source - FY2015			***Projected Balance @ 6-30-2015***
						Principal	Interest	Total	City	Other	Total	
2014 Hotel #	Summer 2014	Taxable	$4,000,000	$0	$4,000,000	$0	$0	$0	$0	$0	$0	$4,000,000
2014 Showroom #	Summer 2014	Exempt	$1,000,000	$0	$1,000,000	$66,400	$39,500	$105,900	$105,900	$0	$105,900	$933,600
2013 Series - TeleTech	September, 2013	Taxable	$1,285,097	$1,285,097		$75,284	$36,589	$111,873	$111,873	$0	$111,873	$1,209,813
2013 Series - Macco	September, 2013	Taxable	$1,189,903	$1,189,903		$69,716	$33,883	$103,599	$103,599	$0	$103,599	$1,120,187
2013 Series - Noble Prk Pool	September, 2013	Exempt	$1,120,000	$1,120,000		$65,000	$27,583	$92,583	$92,583	$0	$92,583	$1,055,000
M. H. Facility	April, 2011	Exempt	$250,000	$150,000		$25,000	$0	$25,000	$25,000	$0	$25,000	$125,000
2011 MSU Facility Bonds	November, 2011	Exempt	$2,674,093	$2,451,760		$112,845	$62,154	$174,999	$174,999	$0	$174,999	$2,338,915
2010 Series – BABs	March, 2010	Taxable	$6,645,000	$5,545,000		$280,000	$255,869	$535,869	$453,991	$81,878	$535,869	$5,265,000
KACO – Julian Carroll Conv *	April, 2009	Exempt	$2,500,000	$2,089,375		$105,000	$96,953	$201,953	$201,953	$0	$201,953	$1,984,375
2009 Series – KLC	March, 2009	Exempt	$2,800,000	$2,224,864		$120,652	$49,175	$169,827	$169,827	$0	$169,827	$2,104,212
2005 Series – PFPF	November, 2005	Exempt	$6,100,000	$4,400,000		$270,000	$228,178	$498,178	$498,178	$0	$498,178	$4,130,000
2004 Series – Infiniti ***	May/June, 2004	Taxable	$5,000,000	$3,100,000		$280,000	$114,080	$394,080	$197,040	$197,040	$394,080	$2,820,000
2003 Series – KLC	June, 2003	Exempt	$3,500,000	$1,849,710		$179,889	$33,875	$213,764	$213,764	$0	$213,764	$1,669,821
2001 Series – Conv Center **	June, 2001	Exempt	$9,290,000	$5,805,000		$420,000	$161,718	$581,718	$0	$581,718	$581,718	$5,385,000
			$47,354,093	**$31,210,709**	**$5,000,000**	**$2,069,786**	**$1,139,557**	**$3,209,343**	**$2,348,707**	**$ 860,636**	**$3,209,343**	**$ 34,140,923**

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

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

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

\# - Debt issue for anticipated issues, FY2015: $1.0M for showroom; $4.0M hotel project ($3.5M KY Tourism sales tax credit & $500K covered by CVB), total $5.0M.

GF	**$498,178**
IF	**$1,850,529**

Pmt less source	$0

Source: as noted

R:\Finance\Budget\Debt\Summary of outstanding DEBT at FYE\@FYE 6-30-2015

Employee Budget Census

CC	Department/Divisions	FY2007 Adopted 2006-2007	FY2008 Adopted 2007-2008	FY2009 Adopted 2008-2009	FY2010 Adopted 2009-2010	FY2011 Adopted 2010-2011	FY2012 Adopted 2011-2012	FY2013 Adopted 2012-2013	FY2014 Adopted 2013-2014	FY2015 Proposed 2014-2015
0102	MAYOR & COMMISSION *	5	5	5	5	5	5	5	5	5
0103	CITY MANAGER	4	4	4	4	4	4	4	4	4
0104	CITY CLERK	2	2	2	2	2	2	2	1	1
0105	LEGAL	1	1	1	1	1	1	1	1	1
	TOTAL GEN GOVT	12	12	12	12	12	12	12	11	11
0201	ADMINISTRATION	2	2	3	2	2	2	2	2	2
0202	ACCOUNTING & BUDGET	6	6	5	4	4	4	4	4	4
0203	HUMAN RESOURCES	0	0	3	3	3	0	0	0	0
0205	REVENUE	6	6	6	5	5	5	5	5	5
	TOTAL FINANCE	14	14	17	14	14	11	11	11	11
0301	PRDA	0	0	0	0	0	1	1	1	1
0501	INFORMATION TECHNOLOGY	4	4	4	6	6	6	6	5	5
0801	ADMINISTRATION	2	2	2	2	2	2	0	0	0
0802	CONSTRUCTION	5	5	5	4	4	5	0	0	0
0803	CODE ENFORCEMENT	5	5	5	4	5	4	0	0	0
0804	NEIGHBORHOOD REDEVELOPMENT	1	1	1	0	0	0	0	0	0
	TOTAL INSPECTION	13	13	13	10	11	11	0	0	0
1201	ADMINISTRATION	3	3	3	3	3	3	3	3	3
1202	PLANNING	3	3	2	1	1	1	1	1	1
1203	GRANTS	2	2	2	2	2	2	2	2	2
1206	SECTION 8	3	3	3	3	3	3	3	3	3
		0	0	0	0	0	0	0	0	1
	TOTAL PLANNING	11	11	10	9	9	9	9	9	10
1601	ADMINISTRATIVE SERVICES	11	10	11	9	4	4	4	4	4
1602	PATROL	66	66	65	64	65	64	64	60	60
1604	INVESTIGATIONS	16	17	17	17	21	22	20	23	23
	TOTAL POLICE	93	93	93	90	90	90	88	87	87
1801	ADMINISTRATION	2	2	2	2	2	2	4	4	5
1802	SUPPRESSION	65	62	62	59	59	59.5	59	60	59
1803	PREVENTION	3	4	4	2	2	2	1	2	2
1804	TRAINING	1	1	1	1	1	1	1	1	1
1805	CONSTRUCTION	0	0	0	0	0	0	5	5	5
1806	CODE ENFORCEMENT	0	0	0	0	0	0	4	4	4
	TOTAL FIRE	71	69	69	64	64	64.5	74	76	76
2201	ADMINISTRATION	4.5	5.5	5.5	3	0	0	0	0	0
2202	STREET MAINTENANCE	26	25	25	23	23	23	20	20	21
2214	DOWNTOWN LANDSCAPE	4	4	4	14	0	0	0	0	0
2216	MAINTENANCE	29	29	30	15	13.5	11.5	13.5	13.5	12.5
	TOTAL EPW - PUBLIC WORKS	63.5	63.5	64.5	55	36.5	34.5	33.5	33.5	33.5
2208	ADMINISTRATION	3	3	3	3	3	3.4	3.4	3.4	3.4
2209	RESIDENTIAL	13	15	15	14	14	13	13	13	13
2210	COMMERCIAL	5	3	3	4	4	4	4	4	4
2211	COMPOST & RECYCLING	2	2	2	2	2	2	2	2	2
2212	BULK BRUSH	4	4	4	4	3	3	3	3	3
	TOTAL SOLID WASTE	27	27	27	27	26	25.4	25.4	25.4	25.4

Employee Budget Census

CC	Department/Divisions	FY2007 Adopted 2006-2007	FY2008 Adopted 2007-2008	FY2009 Adopted 2008-2009	FY2010 Adopted 2009-2010	FY2011 Adopted 2010-2011	FY2012 Adopted 2011-2012	FY2013 Adopted 2012-2013	FY2014 Adopted 2013-2014	FY2015 Proposed 2014-2015
2215	FLEET MAINTENANCE	7	7	6	8	6.5	6.5	6.5	6.5	6.5
2401	ADMINISTRATION	7	7	7	7	7	7	7	7	7
2402	GROUNDS & CEM (moved from 2216)	0	0	0	0	17	17	17	17	17
2409	PUBLIC SERVICES (moved from 4411)	0	0	0	0	0	0	0	0	1
	TOTAL PARKS SERVICES	7	7	7	7	24	24	24	24	25
3011	HUMAN RIGHTS	1	1	1	1	1	0	0	0	0
3307	ENGINEERING	7	7	6	5	7	7.6	7.6	6.6	6.6
3308	FLOOD CONTROL	5	5	5	5	5	5	5	5	5
	GIS	2	2	2	0	0	0	0	0	0
	TOTAL EPW - ENGINEERING	14	14	13	10	12	12.6	12.6	11.6	11.6
3511	RISK/HUMAN RESOURCES	4.5	4.5	1.5	1	1	3	3	3	3
4411	PRA	0	0	5	3	5	4	3	3	0
	TOTAL FULL-TIME POSITIONS	342	340	343	317	318	314.5	309	307	306 306

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

Summary:	FY 2007	FY2008	FY 2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
GENERAL FUND	308	306	310	282	285.5	282.6	277.1	275.1	274.1
ENTERPRISE FUNDS	34	34	33	35	32.5	31.9	31.9	31.9	31.9
FULL-TIME POSITIONS	342	340	343	317	318	314.5	309	307	306

City of Paducah
Capital Improvement Plan - 5 year Projection

	Project Name	Spent/Reserved: Actual FY2013	Spent/Reserved: Revised FY2014	Projected Need: Projected FY2015	Projected Need: Projected FY2016	Projected Need: Projected FY2017	Projected Need: Projected FY2018	Projected Need: Projected FY2019	Total Projected 5 yr Need
1	Street Resurfacing Program	497,606	513,000	550,000	710,000	720,000	730,000	740,000	3,450,000
2	Sidewalk Program	210,000	-	250,000	260,000	270,000	280,000	290,000	1,350,000
3	Greenway Trails Phase I	640,120	-	-	-	-	-	-	-
4	Greenway Trails Phase II	654,028	500,000	-	-	-	-	-	-
5	Greenway Trails Phase III	-	-	-	150,000	-	-	-	150,000
6	Greenway Trails Phase IV	-	113,181	111,819	-	-	-	-	111,819
7	Riverfront Development - Phase 1A - Transient Boat Dock	2,105,955	2,750,385	123,000	-	-	-	-	123,000
8	Riverfront Development - Phase 1B - Transient Boat Dock	-	-	241,582	240,000	-	-	-	481,582
9	Riverfront Development - Phase 2 - Additional Marina Slips	-	-	-	-	-	-	-	-
10	Riverfront Development - Ohio River Boat Launch	200,000	2,473,000	-	-	-	-	-	-
11	Noble Park Pool	10,883	1,229,270	-	-	-	-	-	-
12	City Hall Renovations	100,000	-	-	12,000,000	-	-	-	12,000,000
13	Floodwall Rehab Design	-	125,000	50,000	-	-	-	-	50,000
14	Floodwall Rehab Construction	-	-	-	-	-	-	-	-
15	County Park Road/Stuart Nelson Intersection	69,000	-	-	-	31,000	-	-	31,000
16	Stuart Nelson Park Road Improvements	-	-	-	-	800,000	-	-	800,000
17	Olivet Church Road Right of Way Acquisition	60,795	517,000	18,500	-	-	-	-	18,500
18	Olivet Church Road Improvements	-	-	-	-	-	-	-	-
19	Showroom	-	1,000,000	-	-	-	-	-	-
20	Public Safety Headquarters	46,344	-	-	-	-	-	20,000,000	20,000,000
21	Fountain Avenue Revitalization	429,311	687,288	260,000	-	-	-	-	260,000
22	Neighborhood Revitalization - Post Fountain Ave.	-	-	-	340,000	350,000	360,000	370,000	1,420,000
23	Downtown Roof Stabilization	-	50,000	50,000	50,000	50,000	50,000	50,000	250,000
24	Downtown Incentive Programs	-	-	188,000	128,000	128,000	128,000	128,000	700,000
25	City-Wide Generator Plan	7,070	165,480	108,000	182,000	280,000	96,000	-	666,000
26	Facilities Maintenance	37,200	150,000	150,000	150,000	150,000	150,000	150,000	750,000
27	Leased Facilities Maintenance	225,169	25,000	-	25,000	25,000	25,000	25,000	100,000
28	Noble Park: Tennis Court Restrooms	-	45,000	-	-	-	-	-	-
29	Wall to Wall Maintenance	23,000	23,000	15,000	15,000	15,000	15,000	15,000	75,000
30	Demolition	50,000	50,000	122,500	122,500	122,500	100,000	100,000	567,500
31	Noble Park: Bank Stabilization	-	140,000	110,000	-	-	-	-	110,000
32	Cemetery Land Expansion	-	-	-	50,000	50,000	50,000	50,000	200,000
33	Cemetery - Mausoleum Equipment	-	-	-	-	-	-	-	-
34	Radio Controller Upgrade	-	650,000	-	2,250,000	-	-	-	2,250,000
35	E911 Phone System	-	-	-	250,000	-	-	-	250,000
36	CAD Replacement	-	-	-	108,500	-	-	-	108,500
37	City Software Upgrade - OneSolution	-	-	450,000	250,000	250,000	-	-	950,000

City of Paducah
Capital Improvement Plan - 5 year Projection

	Project Name	Spent/Reserved: Actual FY2013	Spent/Reserved: Revised FY2014	Projected Need: Projected FY2015	Projected Need: Projected FY2016	Projected Need: Projected FY2017	Projected Need: Projected FY2018	Projected Need: Projected FY2019	Total Projected 5 yr Need
38	Locomotive Restoration	-	-	50,000	-	-	-	-	50,000
39	Police Roof	-	-	50,000	-	-	-	-	50,000
40	Recreation Center Roof	-	-	40,000	-	-	-	-	40,000
41	Street Light Replacement (LED)	-	-	2,000,000	-	-	-	-	2,000,000
42	Floodwall Pump Rehab/Replacement	-	-	250,000	-	-	-	-	250,000
43	Voice Over Internet Protocol Telephones	-	5,000	30,000	-	-	-	-	30,000
44	Softball Field Improvements - Stuart Nelson park	-	-	-	3,500,000	-	-	-	3,500,000
45	RAMP Wayfinding	-	150,000	-	150,000	-	-	-	150,000
46	SCBA Replacement	-	-	40,000	45,000	45,000	45,000	45,000	220,000
47	Trailhead Outdoor Fitness Center	-	-	-	-	-	-	-	-
48	Lien Recovery Funding	-	-	77,500	77,500	77,500	-	-	232,500
49	Replacement of Parks Roof (H.C. Mathis bldg.)	-	-	-	75,000	-	-	-	75,000
50	Replace Civic Center Roof	-	-	-	75,000	-	-	-	75,000
	Economic Development:								
51	TeleTech Service	-	1,350,000	-	-	-	-	-	-
52	Hotel Site Incentive	-	4,000,000	-	-	-	-	-	-
53	Hotel Site Development	425,000	225,000	250,000	-	-	-	-	250,000
54	Maceo	-	1,250,000	-	-	-	-	-	-
				5,585,901	21,203,500	3,364,000	2,029,000	21,963,000	54,145,401

Run Date 6/9/2014 9 52 AM

City of Paducah
General Fund Historical & Projected Revenues & Expenditures
FY2009 through FY2018

	FY09 (2)	FY10 (2)	FY11 (2)	FY12 (2)	FY13 (2)	FY14 (3)	FY15 (3)	FY16 (3)	FY17 (3)	FY18 (3)
Revenues										
Property Taxes	$ 5,334,313	$ 5,815,144	$ 5,753,775	$ 5,910,258	$ 6,148,969	$ 6,208,500	$ 6,303,000	$ 6,454,000	$ 6,601,000	$ 6,755,000
Major Licenses	20,649,114	20,238,878	20,608,035	21,465,867	21,863,316	22,198,000	22,489,000	22,872,000	23,320,000	23,773,000
Other Licenses	701,961	730,259	848,761	825,151	811,032	762,500	777,750	791,000	797,000	803,000
Grants	1,912,504	962,629	1,878,887	1,071,727	1,036,272	889,000	898,715	896,000	898,000	901,000
Fines	130,589	145,592	137,583	99,618	128,767	112,500	115,725	120,000	120,000	120,000
Property Rent & Sales	561,812	617,818	487,086	523,736	540,983	465,360	474,600	490,400	491,400	495,400
Charge - Services	823,139	821,234	756,302	774,104	751,821	637,180	645,985	654,400	664,400	673,400
Interest Income	123,680	76,995	118,632	119,687	138,486	129,000	100,000	105,000	110,000	115,000
Interfund Transfers/Misc	435,590	625,609	982,064	841,344	1,158,060	630,250	577,700	635,000	637,000	640,000
Total Revenues	$ 30,672,702	$ 30,034,158	$ 31,571,125	$ 31,631,792	$ 32,577,706	$ 32,032,290	$ 32,382,475	$ 33,017,800	$ 33,638,800	$ 34,275,800
Annual Change	*0.9%*	*-2.1%*	*5.1%*	*0.2%*	*3.0%*	*-1.7%*	*1.1%*	*2.0%*	*1.9%*	*1.9%*
Expenditures										
Personal Services	$20,501,832	$20,204,511	$20,936,355	$21,786,864	$21,593,052	$22,157,755	$22,703,185	$22,953,800	$23,428,800	$23,879,800
Contractual Services	1,775,065	1,864,668	2,331,569	2,344,538	1,684,715	1,919,575	2,148,055	2,165,000	2,200,000	2,250,000
Commodities	4,347,188	4,609,158	4,552,420	4,281,244	4,402,837	4,820,000	4,961,770	4,934,000	5,014,000	5,110,000
Capital Outlay	271,079	253,793	321,753	243,008	218,557	285,000	358,880	235,000	240,000	240,000
Contributions	382,579	370,000	263,200	298,570	225,000	215,000	215,000	215,000	215,000	215,000
	$ 27,277,743	$ 27,302,130	$ 28,405,297	$ 28,954,224	$ 28,124,161	$ 29,397,330	$ 30,386,890	$ 30,502,800	$ 31,097,800	$ 31,694,800
Special Projects/ST Leave	52,698	(37,661)	19,356	45,967	25,735	-	-	-	-	-
Interfund transfer	2,447,198	2,710,068	2,415,029	2,250,284	3,437,683	2,215,225	3,108,270	2,515,000	2,541,000	2,581,000
Total Expenditures	$ 29,777,639	$ 29,974,537	$ 30,839,682	$ 31,250,475	$ 31,587,579	$ 31,612,555	$ 33,495,160	$ 33,017,800	$ 33,638,800	$ 34,275,800
Annual Change	*-4.6%*	*0.7%*	*2.9%*	*1.3%*	*1.1%*	*0.1%*	*6.0%*	*-1.4%*	*1.9%*	*1.9%*
Revenue In Excess of Expenditures:	$895,063	$59,621	$731,443	$381,317	$990,127	$419,735	($1,112,685)	$0	$0	$0

(2) - From HTE on-screen subset analysis, based on actual revenues/expenditures, then reconciled to CAFR totals.

(3) - Projected, based on historical data & other considerations.