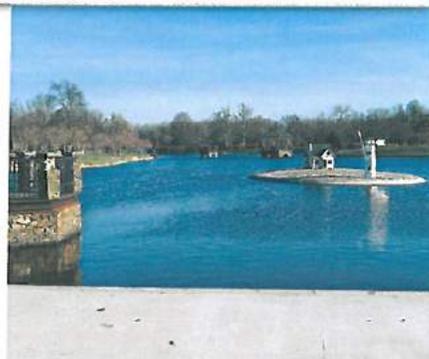


# CITY OF PADUCAH, KENTUCKY

## ANNUAL BUDGET FISCAL YEAR 2017



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# *How to Read This Document*

## **Welcome**

Welcome to the published City of Paducah budget for the fiscal year beginning July 1, 2016 and ending June 30, 2017. This document has been specifically prepared to help you, the reader, learn of the issues affecting the City of Paducah. Many people believe a city budget is only a financial plan. Although you can learn much of the City's finances from these pages, the FY2017 budget document has been designed to serve other functions as well. For example, it is an operations guide which gives the public, elected officials, and City staff information pertaining to the production and performance of individual City operations. This document is also designed as a communications device in which information is conveyed written and graphically.

## **Budget Format**

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

The Introduction section contains the City Manager's letter which is addressed to the Mayor and City Commissioners and explains the major policies and issues which impacted the development of the 2017 fiscal year City budget. This section also contains the City's mission statement and core beliefs, the official ordinance adopting the 2017 budget, and the City's organization and staffing chart.

The Financial/Operational section describes various aspects of the City's organization. This information is grouped first by fund and then by department. Like most local governments, the City of Paducah uses the fund method of accounting. Simply stated, a fund is a unit of the City which tracks the

application of various public resources. For example, the Radio Fund is established to keep track of the use of the City's 800MHz radio system. Most people are particularly interested in the General Fund which is comprised of most of the City's operations such as Police, Fire, and Parks. Financial statements, including the adopted 2017 budget, are presented for every fund. The statements show the fund's financial condition over a number of years. Each fund statement begins with the actual audited amounts for the 2014 and 2015 fiscal years. The revised column reflects year to date amounts compared to the amounts in the original adopted budget for the 2016 fiscal year. Finally, the adopted column reflects the 2017 fiscal year total budgeted amounts. Accompanying the statements are narratives and graphs which describe the major features of that particular fund. Within each fund there may be one or more departments which further describe a component of the City's organization. Each department is presented with its mission statement, department's highlights from FY2016, objectives for the 2017 fiscal year, and a history of staffing for the department and/or fund.

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

Finally, various appendices are presented towards the end of the document which more fully describes the budget process, outstanding debt projected at year end, the employee budget census and a glossary of terms.

June 29, 2016

## **City Manager's Budget Message for 2016-2017**

The City Manager's Adopted Budget for the City of Paducah for FY 2016/2017 was presented to the Board of Commissioners at 5:30pm on May 24, 2016. During that time, the Adopted Budget was reviewed by the City Manager and the City's Department Directors. Highlights of the Proposed Budget were discussed with the Board of Commissioners, and comments were made for consideration in the Budget Adoption process that took place by Ordinance on June 21 and 28.

### **Honorable Mayor and City Commissioners**

I am pleased to provide for your information this Adopted Budget for the City of Paducah for the period of July 1, 2016 through June 30, 2017. As required, this Budget is in balance and it effectively directs the City's financial resources towards the Commission goals that define its vision for Paducah. Those goals include Strong Economy, Quality Public Services, Vital Neighborhoods, and Restored and Revitalized Downtown.

The process of budget development is a collaborative undertaking at all levels in the organization. As in recent years, Directors were instructed to take a "hold the line" approach to operational funding, with the limited amount of new revenue allocated for increases in personnel services. Items that required additional revenue include employee pay increases and an increase in the City-match in Non-hazardous employees from 17.06% to 18.68%.

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

A majority of the City programs are funded through the General Fund, which has a total planned expenditure of \$33.5m for the next fiscal year, compared to \$32.5m for the current year. The General Fund has four major sources of revenue, which combined will show a slight increase from the prior year. Revenue from the City's Payroll Tax is expected to increase from \$14.9m to \$15.3m in the next year, while Property Tax will increase from \$4m to \$4.2m, which is the amount allowable under State law. It is anticipated that the full increase in property tax revenue will be achievable through an increase in taxable valuation and will not necessitate a change in the rate.

The second large category of expenditures that require budgetary appropriation is known as capital improvements, and the process that the City uses to identify those needs and priorities is formally referred to as Capital Improvements Planning. This process has been improved and refined significantly in recent years in an effort to project needs and resource availability several

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

Capital Projects planning was the focus of three "Pre-Budget" Workshops conducted with the Board of Commissioners during the preparation of the Proposed Budget. At a Workshop held on February 2, Commissioners were acquainted with the current and projected allocations of monies that derive from the ½ cent Payroll Tax, which is budgeted for in the Investment Fund. Fully 37% of the expected revenue for the next budget year will be used to pay down debt, which combined with other ongoing commitments leaves under 12% of the total revenue available for new capital projects. The major new project recommended for funding in the Proposed Budget is replacement of the City's enterprise software at a cost (partial) for the year of \$350,000.

During two additional Workshop held on February 16 and March 15, Commissioners heard presentations around two priority projects. As a result of those presentations and the discussion that followed with the Commission, the amount of \$986,000 is recommended to be appropriated from unrestricted General Fund cash reserves for the purpose of conducting a comprehensive study of the City's storm-water management system. A second project, which consists of a major overhaul of Floodwall Pump Station No. 2, will commence in the new fiscal year using \$150,000 from the Investment Fund for project design.

Some change in organizational structure is planned and provided for in the Proposed Budget, with the only increase in employees being the new position of Assistant to the City Manager. A new Planner II position will be added to the Planning Department, which will assume the duties formerly associated with the position of Executive Director of the Paducah Riverfront Development Authority. The PRDA will continue to exist as a Division of the Planning Department.

The largest organizational change will be the creation of a new 911 Communications Department to assume the role and responsibilities of the former City-County 911 Inter-local Authority. It is anticipated that the new City Department will provide 911 services to McCracken County and Rural McCracken Fire Departments under contract beginning with the start of the Fiscal Year on July 1.

The Budget document continues to improve in its communication value, aided by the steps that are underway to conform to the principles of the Government Finance Officers Association Excellence in Budgeting program. This year marks a continuation of the emphasis away from line item numbers detail to more use of narrative and statistical information. Comments received from Commissioners during the budget deliberation process support this effort.

I want to thank the Department Head management team for their diligence and resourcefulness in determining the best use for the City's financial resources given the responsibilities, demands, and priorities of the citizenry. We appreciate the guidance provided by the Board of Commissioners in the Pre-Budget Workshops, and for its willingness to provide resources needed to maintain the level of City services that Paducah needs and deserves. A special thanks goes to Jonathan Perkins and the capable staff in the Finance Department, without whose efforts the budget process for the City would be considerably more difficult.

Respectfully submitted

A handwritten signature in blue ink that reads "Jeff Pederson". The signature is fluid and cursive, with the first name "Jeff" being more prominent than the last name "Pederson".

Jeff Pederson  
City Manager

ORDINANCE NO. 2016-06-8380

AN ORDINANCE ADOPTING THE CITY OF PADUCAH, KENTUCKY, ANNUAL BUDGET FOR THE FISCAL YEAR JULY 1, 2016, THROUGH JUNE 30, 2017, BY ESTIMATING REVENUES AND RESOURCES AND APPROPRIATING FUNDS FOR THE OPERATION OF CITY GOVERNMENT.

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

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

BE IT ORDAINED BY THE CITY OF PADUCAH, KENTUCKY:

**SECTION 1.** The following estimate of revenues and resources is adopted as the City of Paducah, Kentucky Revenue Budget for Fiscal Year 2016-2017.

FY2017	GENERAL FUND (01)	MUNICIPAL AID PROGRAM FUND (03)	INVESTMENT FUND (04)	CDBG FUND (06)
<b>SOURCES:</b>				
CASH FROM FUND RESERVE		434,155		
<i>REVENUES:</i>				
PROPERTY TAXES	6,318,500			
LISC, PERMITS, OTHER TAXES	24,169,000	450,000	5,022,500	1,220,000
GRANTS, CONTRIBUTIONS	1,039,395			
FINES & FORFEITURES	105,000			
PROP RENTAL & SALES	418,620			
CHARGES FOR SERVICES	673,685			
INTEREST INCOME	100,000	6,000		
RECREATION, OTHER FEES	116,000			
MISCELLANEOUS	31,000			
TOTAL REVENUES	32,971,200	456,000	5,022,500	1,220,000
FUND TRANSFERS IN	507,000	613,845		1,000,000
TOTAL SOURCES	33,478,200	1,504,000	5,022,500	2,220,000

FY2017	E911 FUND (12)	COURT AWARDS FUND (13)	GENERAL DEBT SERVICE FUND (30)	CIP FUND (40)
<b>SOURCES:</b>				
CASH FROM FUND RESERVE		4,550		
<i>REVENUES:</i>				
PROPERTY TAXES				
LISC, PERMITS, OTHER TAXES	630,000		649,720	
GRANTS, CONTRIBUTIONS	506,770			
FINES & FORFEITURES		25,000		
PROP RENTAL & SALES			289,000	
CHARGES FOR SERVICES			52,055	
INTEREST INCOME	900	1,200		
RECREATION, OTHER FEES				
MISCELLANEOUS				
TOTAL REVENUES	1,137,670	26,200	990,775	
FUND TRANSFERS IN	618,610		2,478,220	7,485,000
TOTAL SOURCES	1,756,280	30,750	3,468,995	7,485,000

FY2017	BOND FUND (42)	SOLID WASTE FUND (50)	CIVIC CENTER FUND (62)	RENTAL FUND (63)	RADIO FUND (64)
<b>SOURCES:</b>					
CASH FROM FUND RESERVE		1,110,750			749,230
<b>REVENUES:</b>					
PROPERTY TAXES LISC, PERMITS, OTHER TAXES					
GRANTS, CONTRIBUTIONS FINES & FORFEITURES	8,350,000	27,000			
PROP RENTAL & SALES CHARGES FOR SERVICES		55,000	40,000	134,920	133,110
INTEREST INCOME		4,421,000			3,500
RECREATION, OTHER FEES		28,000			
MISCELLANEOUS		3,000			
TOTAL REVENUES	8,350,000	4,534,000	40,000	134,920	136,610
FUND TRANSFERS IN			50,600		1,550,000
TOTAL SOURCES	8,350,000	5,644,750	90,600	134,920	2,435,840

FY2017	FLEET SERVICE FUND (70)	FLEET TRUST FUND (71)	INSUR FUND (72)	HEALTH INS TRUST FUND (73)	AEPP/PPPF PENSION FUND (76),(77),(84)
<b>SOURCES:</b>					
CASH FROM FUND RESERVE	6,330	1,118,285			307,710
<b>REVENUES:</b>					
PROPERTY TAXES LISC, PERMITS, OTHER TAXES					
GRANTS, CONTRIBUTIONS FINES & FORFEITURES					
PROP RENTAL & SALES CHARGES FOR SERVICES	500	917,965			350,000
INTEREST INCOME	349,000	22,000	1,164,000	3,773,000	12,000
RECREATION, OTHER FEES					225,000
MISCELLANEOUS	100				
TOTAL REVENUES	349,600	939,965	1,164,000	3,773,000	587,000
FUND TRANSFERS IN	201,555		60,000		460,115
TOTAL SOURCES	557,485	2,058,250	1,224,000	3,773,000	1,354,825

**SECTION 2.** The following sums of money are hereby appropriated for Fiscal Year 2016-2017.

<b>FY2017</b>	<b>GENERAL FUND (01)</b>	<b>MUNICIPAL AID PROGRAM FUND (03)</b>	<b>INVESTMENT FUND (04)</b>	<b>CDBG FUND (06)</b>
<b><u>APPROPRIATIONS:</u></b>				
GENERAL GOVERNMENT	1,609,580			
FINANCE	1,047,145			
PRDA				
INFORMATION SYSTEMS	679,020			
PLANNING	1,028,715			2,220,000
POLICE	9,638,125			
FIRE	8,314,795			
ENG/PUBLIC WORKS	4,102,150	1,504,000		
PARKS SERVICES	3,195,780			
CABLE AUTHORITY	92,650			
HUMAN RIGHTS	41,955			
ENGINEERING	1,215,660			
HUMAN RESOURCES	376,380			
INVESTMENT FUND			708,800	
DEBT SERVICE / E911				
SOLID WASTE OPERATION				
FLEET MAINTENANCE				
PENSIONS				
CASH CARRY FORWRD/RESRV			100,000	
FUND TRANSFERS OUT	2,136,245		4,213,700	
<b>TOTAL APPROPRIATIONS</b>	<b>33,478,200</b>	<b>1,504,000</b>	<b>5,022,500</b>	<b>2,220,000</b>

<b>FY2017</b>	<b>E911 FUND (12)</b>	<b>COURT AWARDS FUND (13)</b>	<b>GENERAL DEBT SERVICE FUND (30)</b>	<b>CIP FUND (40)</b>
<b><u>APPROPRIATIONS:</u></b>				
GENERAL GOVERNMENT				535,000
FINANCE				
PRDA				
INFORMATION SYSTEMS				
PLANNING				540,000
POLICE		30,750		
FIRE				70,000
ENG/PUBLIC WORKS				3,800,000
PARKS SERVICES				240,000
CABLE AUTHORITY				
HUMAN RIGHTS				
ENGINEERING				
HUMAN RESOURCES				
INVESTMENT FUND				
DEBT SERVICE / E911	1,756,280		3,468,995	
SOLID WASTE OPERATION				
FLEET MAINTENANCE				
PENSIONS				
CASH CARRY FORWRD/RESRV				2,300,000
FUND TRANSFERS OUT				
<b>TOTAL APPROPRIATIONS</b>	<b>1,756,280</b>	<b>30,750</b>	<b>3,468,995</b>	<b>7,485,000</b>

FY2017	BOND FUND (42)	SOLID WASTE FUND (50)	CIVIC CENTER FUND (62)	RENTAL FUND (63)	RADIO FUND (64)
<b>APPROPRIATIONS:</b>					
GENERAL GOVERNMENT					
FINANCE					2,435,840
PRDA					
INFORMATION SYSTEMS					
PLANNING					
POLICE					
FIRE					
ENG/PUBLIC WORKS				134,920	
PARKS SERVICES			90,600		
CABLE AUTHORITY					
HUMAN RIGHTS					
ENGINEERING					
HUMAN RESOURCES					
INVESTMENT FUND					
DEBT SERVICE / E911					
SOLID WASTE OPERATION		5,319,750			
FLEET MAINTENANCE					
PENSIONS					
CASH CARRY FORWRD/RESRV					
FUND TRANSFERS OUT	8,350,000	325,000			
<b>TOTAL APPROPRIATIONS</b>	<b>8,350,000</b>	<b>5,644,750</b>	<b>90,600</b>	<b>134,920</b>	<b>2,435,840</b>

FY2017	FLEET SERVICE FUND (70)	FLEET TRUST FUND (71)	INSUR FUND (72)	HEALTH INS TRUST FUND (73)	AEPP/PFPF PENSION FUND (76),(77),(84)
<b>APPROPRIATIONS:</b>					
GENERAL GOVERNMENT					
FINANCE		2,058,250			300
PRDA					
INFORMATION SYSTEMS					
PLANNING					
POLICE					
FIRE					
ENG/PUBLIC WORKS					
PARKS SERVICES					
CABLE AUTHORITY					
HUMAN RIGHTS					
ENGINEERING					
HUMAN RESOURCES			1,214,500	3,773,000	
INVESTMENT FUND					
DEBT SERVICE / E911					
SOLID WASTE OPERATION					
FLEET MAINTENANCE	557,485				
PENSIONS					1,354,525
CASH CARRY FORWRD/RESRV			9,500		
FUND TRANSFERS OUT					
<b>TOTAL APPROPRIATIONS</b>	<b>557,485</b>	<b>2,058,250</b>	<b>1,224,000</b>	<b>3,773,000</b>	<b>1,354,825</b>

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

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

- A. The General Fund's minimum undesignated cash balance shall be 10% of the General Fund's budgeted expenditures. The Investment Fund's minimum undesignated cash balance shall be 10% of the Investment Fund's budgeted expenditures. The Solid Waste Fund's minimum unreserved cash balance shall be 10% of the Solid Waste's budgeted operating expenses. The Debt Service Fund's minimum cash balance shall be not less than \$550,000.
- B. The City Manager is authorized to transfer appropriated amounts between funds, departmental budget line items, projects, between divisions of departments, and between departments as shown in Section 2.
- C. Appropriations designated as Commission contingency shall be obligated upon approval by the City Commission by municipal order.
- D. Funds appropriated as Administrative contingency shall be obligated at the discretion of the City Manager, however, the City Commission shall be notified five calendar days prior to obligation of the expenditure. If any individual member of the Board of Commissioners requests Commission review of a proposed expenditure, the City Manager shall bring expenditure before the Commission for approval by municipal order, or not proceed.
- E. City Manager shall assure that recurring revenues and resources are greater than or equal to recurring expenditures.
- F. The City Manager has the authority to enact a budget allocation program or to transfer funds to or from any departmental line item appropriation.

G. As new vehicles are acquired, the City will fully fund the Fleet Trust Fund in order to replace rolling stock owned by the Fleet Trust 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. 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. The AEPF may be combined with the PFPF should it be determined, by the Finance Director, that such a combination is administratively more effective and/or financially prudent.

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

K. The City will provide to all eligible employees up to a \$727.00 per month credit (for the months of July - December 2016) to be applied to the Comprehensive Health Insurance Benefit Plan (Cafeteria Plan) as directed by the employee. In January 2017, this monthly credit may be adjusted by the City Commission as recommended by the City Manager or his designee.

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

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

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

  
Mayor

ATTEST:

  
Tammara Sanderson, City Clerk

Introduced by the Board of Commissioners, June 21, 2016  
Adopted by the Board of Commissioners, June 28, 2016  
Recorded by Tammara Sanderson, City Clerk, June 28, 2016  
Published by The Paducah Sun, July 1, 2016  
\\excefbudget FY2017

## City of Paducah Mission Statement

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

## Core Beliefs

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

### City of Paducah Core Beliefs

---

**S**erve Others

**P**roduce Results

Act with **I**ntegrity

Accept **R**esponsibility

Look for **I**nnovations

Practice **T**eamwork

*Show the **S.P.I.R.I.T.***

# City of Paducah Kentucky Directory

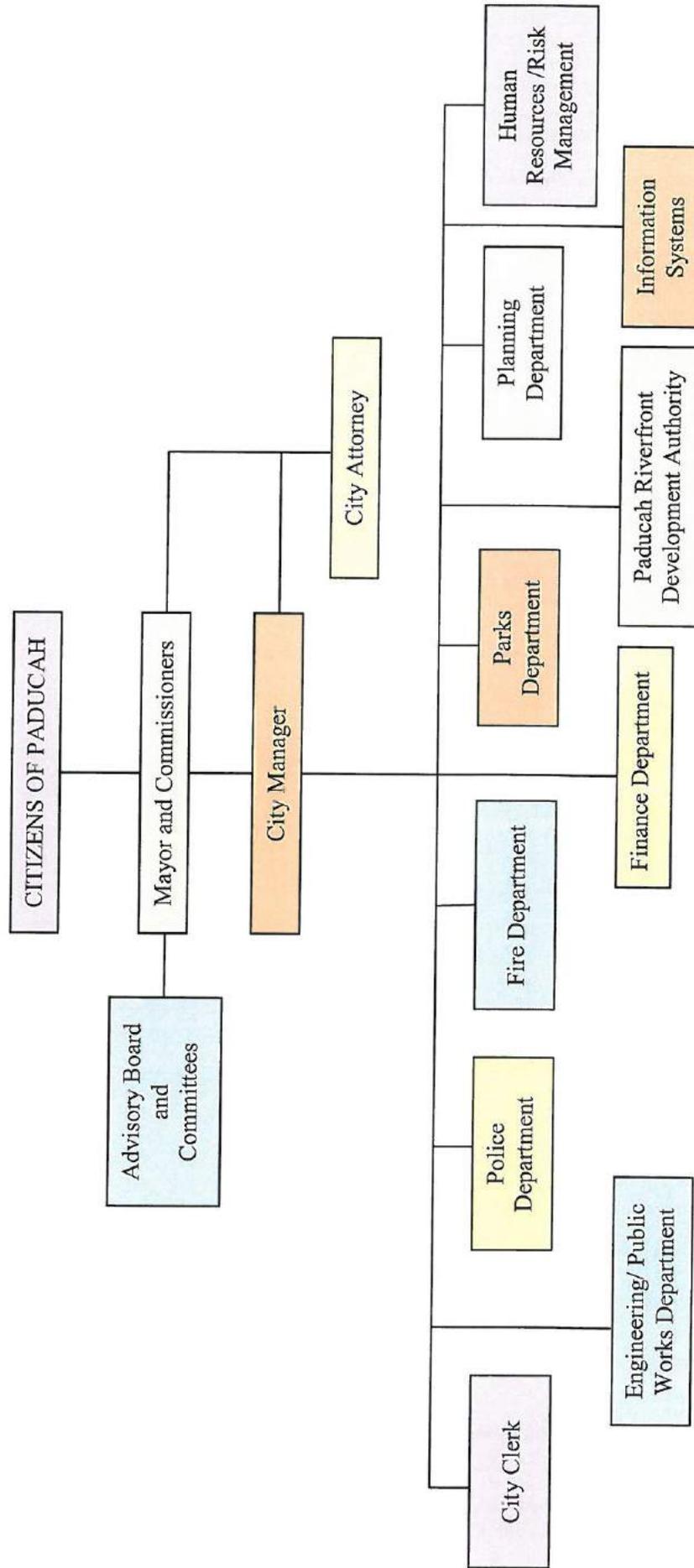
**MAYOR**  
**Gayle Kaler**

## **BOARD OF COMMISSIONERS**

**Allan Rhodes, Jr. – Mayor Pro-Tem**  
**Richard Abraham**  
**Sandra Wilson**  
**Carol Gault**

**City Manager.....Jeff Pederson**  
**Finance Director..... Jonathan Perkins, CPA**  
**City Clerk .....Tammara Sanderson**  
**PRDA Executive Director .....Steve Doolittle**  
**Information Technology Director .....Greg Mueller**  
**Planning Director.....Steve Ervin**  
**Police Chief..... Brandon Barnhill**  
**Fire Chief.....Steve Kyle**  
**Parks Services Director .....Mark Thompson**  
**City Engineer and Public Works Director ..... Rick Murphy**  
**Human Resources Director.....Steve Doolittle (interim)**  
**Public Information Officer..... Pam Spencer**

# CITY OF PADUCAH, KENTUCKY ORGANIZATIONAL CHART



# Budgeted Departmental Staffing Summary

All positions shown are full-time equivalent (FTE)

City Commission Adopted for Fiscal Years ending June 30									
	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>General Fund</b>									
General Government <sup>1</sup>	12.0	12.0	12.0	12.0	12.0	11.0	11.0	11.0	12.0
Finance <sup>2</sup>	17.0	14.0	14.0	11.0	11.0	11.0	11.0	11.0	11.0
PRDA <sup>3</sup>	-	-	-	1.0	1.0	1.0	1.0	1.0	-
Information Technology	4.0	6.0	6.0	6.0	6.0	5.0	5.0	5.0	5.0
Inspection <sup>4</sup>	13.0	10.0	11.0	11.0	-	-	-	-	-
Planning <sup>5</sup>	10.0	9.0	9.0	9.0	9.0	9.0	10.0	10.0	11.0
Police	93.0	90.0	90.0	90.0	88.0	87.0	87.0	87.0	87.0
Fire	69.0	64.0	64.0	64.5	74.0	76.0	76.0	76.0	76.0
Engineering/ Public Works <sup>6</sup>	77.5	65.0	48.5	47.1	46.1	45.1	45.1	45.1	44.8
Parks	7.0	7.0	24.0	24.0	24.0	24.0	25.0	25.0	25.0
Human Rights	1.0	1.0	1.0	-	-	-	-	-	-
Human Resources <sup>3</sup>	1.5	1.0	1.0	3.0	3.0	3.0	3.0	3.0	4.0
PRA <sup>7</sup>	5.0	3.0	5.0	4.0	3.0	3.0	-	-	-
<b>Total General Fund</b>	<b>310.0</b>	<b>282.0</b>	<b>285.5</b>	<b>282.6</b>	<b>277.1</b>	<b>275.1</b>	<b>274.1</b>	<b>274.1</b>	<b>274.8</b>
<b>Solid Waste Fund</b>									
Solid Waste <sup>6</sup>	27.0	27.0	26.0	25.4	25.4	25.4	25.4	25.4	25.7
<b>Fleet Maint. Fund</b>									
Fleet Maintenance	6.0	8.0	6.5	6.5	6.5	6.5	6.5	6.5	6.5
<b>Total Proprietary Funds</b>	<b>33.0</b>	<b>35.0</b>	<b>32.5</b>	<b>31.9</b>	<b>31.9</b>	<b>31.9</b>	<b>31.9</b>	<b>31.9</b>	<b>32.2</b>
<b>TOTAL ALL FUNDS</b>	<b>343.0</b>	<b>317.0</b>	<b>318.0</b>	<b>314.5</b>	<b>309.0</b>	<b>307.0</b>	<b>306.0</b>	<b>306.0</b>	<b>308.0</b>

<sup>1</sup>The above amounts include elected officials (5) & proposed new "Assistant to the City Manager" position for FY2017

<sup>2</sup>Finance/Human Resources split into two departments beginning FY2012

<sup>3</sup>PRDA department dissolved beginning in FY2017. PRDA Director position moved to Human Resources for half of FY2017 and then transition to the new Planner position in the Planning Department.

<sup>4</sup>Inspection Department combined into Fire Department beginning FY2013

<sup>5</sup>Proposed addition of Planner position for FY2017

<sup>6</sup>Cemetery/Grounds moved from EPW into Parks beginning FY2011. Beginning FY2017 EPW proposed "Assistant EPW Director" position added to be split between EPW and Solid Waste and EPW "Operations Manager" position deleted.

<sup>7</sup>PRA department dissolved. New positions created in FY2015 under the Parks and Planning Departments

# Financial Accounting Structure

The accounts of the City of Paducah are organized and operated by separating the City’s distinct functions into funds. A fund is an accounting entity with a self-balancing set of accounts that records all financial transactions for government functions. Fund accounting separates funds according to their purpose and is used to meet certain accounting, legal, and contractual provisions. Funds are classified into the following categories: governmental, proprietary, and fiduciary. Each classification may be further divided into separate fund types: general, special revenue, enterprise, and internal service.

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

## **Governmental Funds**

Governmental funds are used to account for all or most of the City’s general activities. They are budgeted based on the modified accrual basis of accounting, which means revenues are recorded when available and measurable, and expenditures are recorded when the services or goods are received and the liabilities are incurred. Debt Service Funds and Capital Project Funds account for the activity by which they are named, debt service and capital projects, respectively. Special revenue funds account for money that must be used for a specific purpose. For

example, all revenue and expenditures related to the City’s Municipal Aid Program (MAP) are accounted for in the MAP Fund. Finally, the General Fund is used to account for receipts and payments that do not belong to another fund. This is often referred to as the “operating fund.”

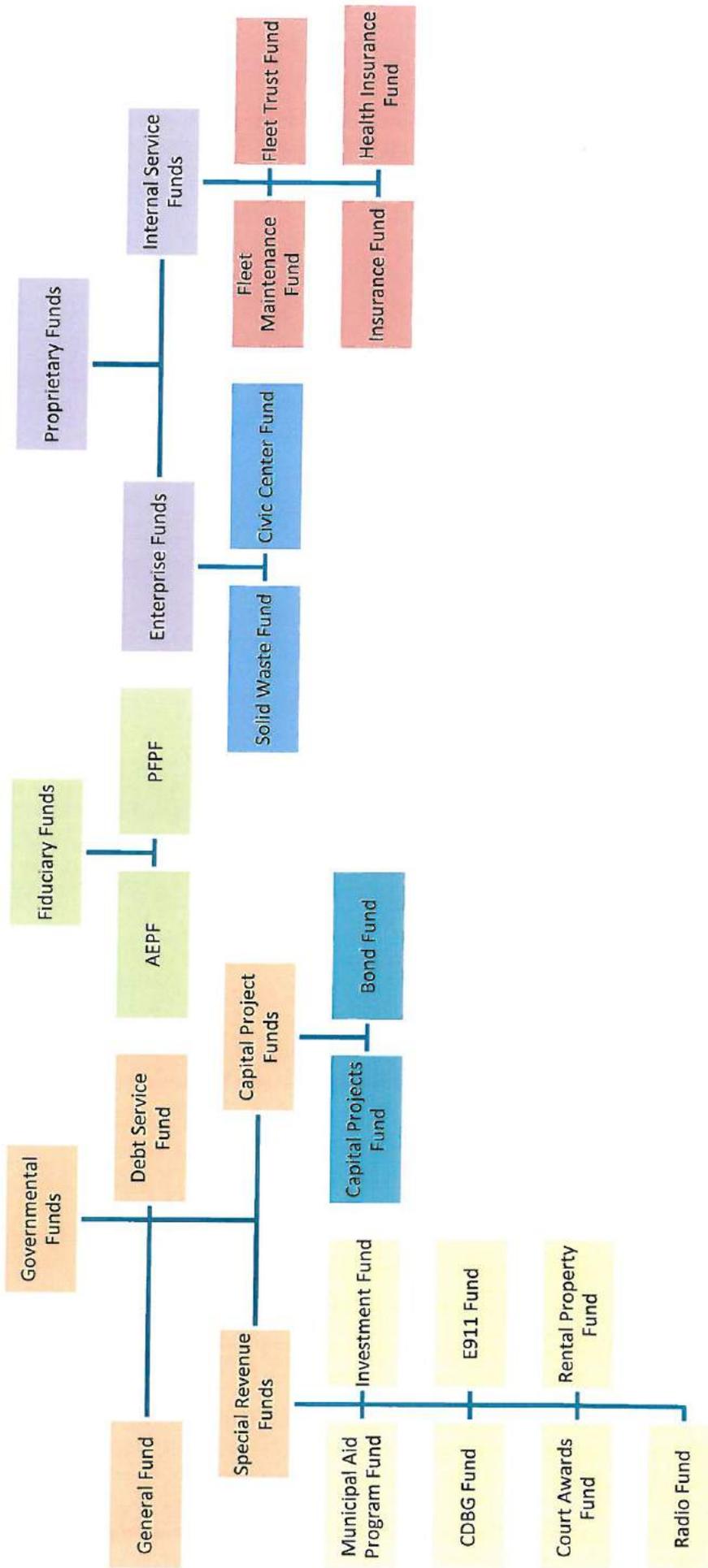
## **Proprietary Funds**

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

## **Fiduciary Funds**

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

# Financial Accounting Structure



## **GOVERNMENTAL FUNDS:**

### **GENERAL FUND**

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

# *General Fund Statement of Revenue and Expenditures*

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<b><i>Revenues</i></b>				
Taxes	\$6,297,086	\$6,595,347	\$6,153,500	\$6,318,500
Licenses & Permits	\$22,517,253	\$23,140,610	\$23,739,500	\$24,169,000
Grants	\$980,123	\$866,023	\$871,315	\$1,039,395
Fines	\$105,275	\$103,002	\$109,500	\$105,000
Property Rent & Sales	\$411,429	\$414,410	\$436,020	\$418,620
Charges for Service	\$668,038	\$672,066	\$655,965	\$673,685
Interest Income	\$160,186	\$124,894	\$90,000	\$100,000
Other Fees	\$140,640	\$367,239	\$148,200	\$147,000
Interfund Transfers	\$589,572	\$549,468	\$476,475	\$507,000
<b>Total Revenues</b>	<b>\$31,869,602</b>	<b>\$32,833,059</b>	<b>\$32,680,475</b>	<b>\$33,478,200</b>
<b><i>Expenditures</i></b>				
General Government	\$1,288,342	\$1,370,065	\$1,568,260	\$1,609,580
Finance	\$950,584	\$967,600	\$998,745	\$1,047,145
PRDA	\$119,630	\$163,563	\$135,525	-
Information Technology	\$605,536	\$586,868	\$667,290	\$679,020
Planning	\$771,329	\$903,219	\$910,890	\$1,028,715
Police	\$9,183,250	\$9,035,566	\$9,160,060	\$9,638,125
Fire	\$7,619,268	\$7,895,229	\$8,031,385	\$8,314,795
Engineering/Public Works	\$4,802,273	\$5,017,710	\$5,073,585	\$5,317,810
Parks Services	\$2,763,773	\$2,842,468	\$3,138,450	\$3,195,780
Cable Authority	\$84,042	\$82,247	\$108,595	\$92,650
Human Rights	\$37,369	\$39,927	\$41,955	\$41,955
Human Resources	\$294,671	\$229,111	\$305,175	\$376,380
PRA	\$168,538	-	-	-
Special Projects	\$387,872	\$165,632	-	-
Interfund Transfers	\$2,514,490	\$3,667,220	\$2,336,340	\$2,136,245
<b>Total Expenditures</b>	<b>\$31,590,967</b>	<b>\$32,966,425</b>	<b>\$32,476,255</b>	<b>\$33,478,200</b>

# General Fund Statement of Revenues by Source

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<b>Taxes</b>				
Real Current Year	\$3,881,147	\$3,985,158	\$4,035,000	\$4,190,000
Personal Current Year	\$628,556	\$659,364	\$638,500	\$650,000
Vehicle Tax County	\$658,289	\$800,603	\$665,000	\$675,000
PJC Tax Collection	\$302,463	\$317,359	-	-
Local Bank Deposit Tax	\$225,373	\$229,722	\$230,000	\$248,000
PILT – Paducah Power	\$263,553	\$257,851	\$260,000	\$250,000
Annexation Rebates	(\$71,703)	(\$61,391)	(\$62,000)	(\$64,000)
Other Taxes	\$409,408	\$406,681	387,000	\$369,500
<b>Licenses &amp; Permits</b>				
Payroll Tax	\$13,644,539	\$14,428,761	\$14,900,000	\$15,300,000
Insurance Tax	\$3,831,792	\$3,786,514	\$3,900,000	\$3,940,000
Business License	\$4,444,440	\$4,397,888	\$4,450,000	\$4,450,000
County PR – Rev Sharing	(\$222,607)	(\$363,598)	(\$290,000)	(\$310,000)
KY Telecommunication Tax	\$275,113	\$298,018	\$275,000	\$275,000
Other Licenses & Permits	\$543,976	\$593,027	\$504,500	\$514,000
<b>Grants</b>				
Section 8	\$256,167	\$246,424	\$259,315	\$274,395
State Incentive – Police	\$310,014	\$289,425	\$315,000	\$392,000
State Incentive – Fire	\$260,281	\$263,158	\$265,000	\$343,000
Other Grants	\$153,661	\$67,016	\$32,000	\$30,000
<b>Fines</b>				
Warrant Service Fee	\$42,595	\$38,184	\$42,000	\$37,000
Nuisance Violations	\$39,942	\$34,561	\$45,000	\$45,000
Other Fines	\$22,738	\$30,257	\$22,500	\$23,000
<b>Property Rent &amp; Sales</b>				
Forest Hills Lease	\$368,460	\$370,542	\$372,620	\$372,620
Other Property Rent & Sales	\$42,969	\$43,868	\$63,400	\$46,000
<b>Charges for Service</b>				
Tax Collection Fee – School	\$163,537	\$178,552	\$180,000	\$185,000
Overhead (Admin) Charges	\$271,095	\$284,220	\$284,520	\$297,520
Other Charges for Service	\$233,406	\$209,294	\$191,445	\$191,165
<b>Interest Income</b>	\$160,186	\$124,894	\$90,000	\$100,000
<b>Other Fees</b>	\$140,640	\$367,239	\$148,200	\$147,000
<b>Interfund Transfers</b>	\$589,572	\$549,468	\$476,475	\$507,000
<b>Total Revenues</b>	<b>\$31,869,602</b>	<b>\$32,833,059</b>	<b>\$32,680,475</b>	<b>\$33,478,200</b>

# *General Government*

## **Department Mission**

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

### **Mayor & Commissioners:**

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

### **City Manager:**

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

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

### **City Clerk:**

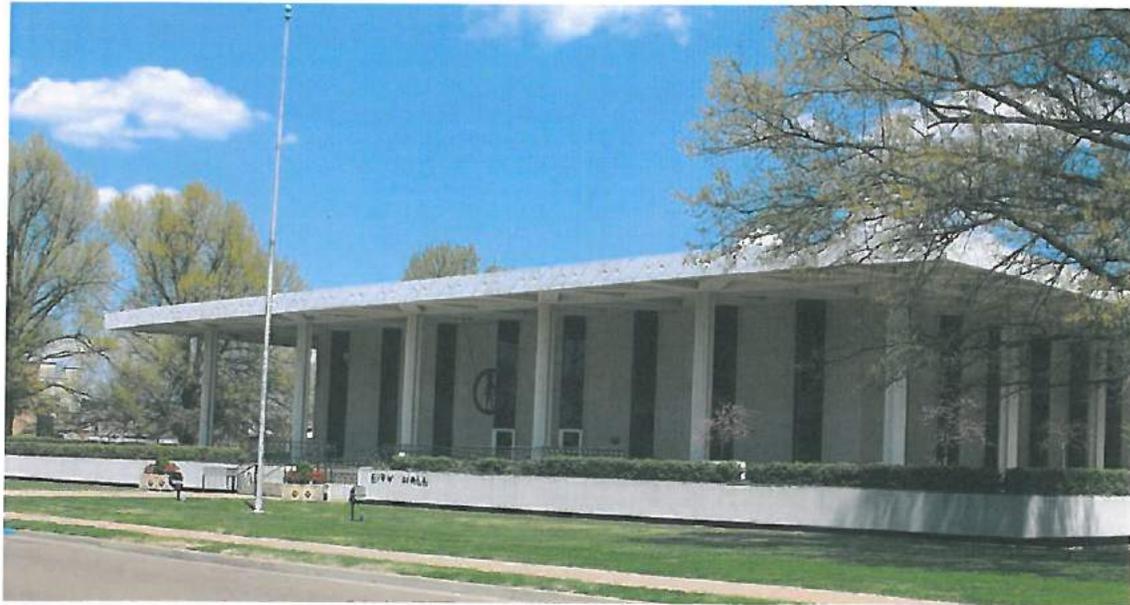
The City Clerk is the custodian of official City records pursuant to KRS 61.870 to KRS 61.882. The Clerk is responsible for preparation, maintenance, and safekeeping of official City records; preparation of ordinances, municipal orders, and motions for action by the Board of Commissioners; and preparation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

### **Corporate Counsel:**

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

**Staffing Summary: General Government**

	<u>Grade</u>	<u>Actual FY2014</u>	<u>Actual FY2015</u>	<u>Revised FY2016</u>	<u>Adopted FY2017</u>
<i>Mayor &amp; Commissioners</i>					
Mayor		1.0	1.0	1.0	1.0
Commissioner		4.0	4.0	4.0	4.0
<i>City Manager</i>					
City Manager	AA	1.0	1.0	1.0	1.0
Assist. to City Manager	P	-	-	-	1.0
Public Information Officer	P	1.0	1.0	1.0	1.0
Executive Assistant II	I	1.0	1.0	1.0	1.0
Administrative Assist. III	C	1.0	1.0	1.0	1.0
<i>City Clerk</i>					
City Clerk	P	1.0	1.0	1.0	1.0
<i>Legal</i>					
Corporate Counsel		1.0	1.0	1.0	1.0
<b>TOTAL</b>		<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>12.0</b>



## **Department Narrative: General Government**

### **FY2016 Highlights:**

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

### **Objectives for FY2017:**

- Utilize National Citizen Survey results as strategic planning and benchmarking.
- Complete negotiations for cable television franchise renewal.
- Oversee the completion of Riverfront Redevelopment Phase IB within budgetary constraints and complete adjacent Greenway Trail project to riverfront.
- Coordinate process to create a Tax Increment Financing District for the Riverfront/Downtown.
- Oversee process of storm water master plan development and implementation of storm-water management fee.
- Provide support for floodwall pump station rehabilitation project.
- Implement steps to ensure long-term effectiveness of Paducah-McCracken County E911 Center as a City of Paducah department.
- Provide administrative oversight to the implementation of the City's Enterprise Resource Planning software.
- Add Assistant to the City Manager position
- Establish internal Training and Leadership Institute for employees.

## Department Budget Summary: General Government

### Department Summary:

	Actual <u>FY2014</u>	Actual <u>FY2015</u>	Revised <u>FY2016</u>	Adopted <u>FY2017</u>
Personal Services	\$673,633	\$694,800	\$708,035	\$793,620
Contractual Services	\$319,633	\$372,096	\$536,385	\$499,955
Commodities	\$80,076	\$85,197	\$104,440	\$89,805
Contributions	\$215,000	\$215,000	\$218,000	\$218,000
Capital Outlay	-	\$2,972	\$1,400	\$8,200
<b>Total Dept. Budget</b>	<b>\$1,288,342</b>	<b>\$1,370,065</b>	<b>\$1,568,260</b>	<b>\$1,609,580</b>

### Division Summary:

	Actual <u>FY2014</u>	Actual <u>FY2015</u>	Revised <u>FY2016</u>	Adopted <u>FY2017</u>
<i>Mayor &amp; Commiss.</i>				
Personal Services	\$160,839	\$161,281	\$160,410	\$163,220
Contractual Services	\$3,192	\$2,080	\$2,390	\$2,300
Commodities	\$23,534	\$16,640	\$18,275	\$16,855
Capital Outlay	-	\$762	-	-
<i>City Manager</i>				
Personal Services	\$391,700	\$405,324	\$425,800	\$504,180
Contractual Services	\$8,056	\$7,504	\$8,055	\$8,215
Commodities	\$12,173	\$19,378	\$42,735	\$24,670
Capital Outlay	-	-	-	\$8,200
<i>City Clerk</i>				
Personal Services	\$94,294	\$101,915	\$96,045	\$99,795
Contractual Services	\$5,157	\$7,119	\$9,235	\$22,680
Commodities	\$21,531	\$23,818	\$20,030	\$25,530
Capital Outlay	-	\$2,210	\$1,400	-
<i>Corporate Counsel</i>				
Personal Services	\$26,800	\$26,280	\$25,780	\$26,425
Contractual Services	\$136,381	\$149,924	\$171,055	\$181,110
Commodities	\$563	\$2,111	\$4,500	\$4,500
<i>Other*</i>				
Contractual Services	\$166,847	\$205,469	\$345,650	\$285,650
Contributions	\$215,000	\$215,000	\$218,000	\$218,000
Commodities	\$22,275	\$23,250	\$18,900	\$18,250
<b>Total Dept. Budget</b>	<b>\$1,288,342</b>	<b>\$1,370,065</b>	<b>\$1,568,260</b>	<b>\$1,609,580</b>

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

# Finance

## Department Mission

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

### **Administration:**

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

### **Accounting & Budget:**

The Accounting and Budget Division is responsible for preparing financial reports, including monthly financial statements, Investment Fund scorecards, the annual

budget, and the Comprehensive Annual Financial Report (CAFR). This division also processes bi-weekly payroll for approximately 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.

### **Revenue:**

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

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

## Staffing Summary

	<u>Grade</u>	<u>Actual FY2014</u>	<u>Actual FY2015</u>	<u>Revised FY2016</u>	<u>Adopted FY2017</u>
<i>Administration</i>					
Finance Director	Z	1.0	1.0	1.0	1.0
Executive Assistant I	F	1.0	1.0	1.0	1.0
<i>Accounting &amp; Budget</i>					
Controller	T	1.0	1.0	1.0	1.0
Accountant	J	2.0	2.0	2.0	2.0
Accounts Payable Clerk	C	1.0	1.0	1.0	1.0
<i>Revenue</i>					
Revenue Manager	S	1.0	1.0	1.0	1.0
Revenue Auditor	J	1.0	1.0	1.0	1.0
Revenue Technician	C	1.0	1.0	1.0	1.0
Account Clerk	B	2.0	2.0	2.0	2.0
<b>TOTAL</b>		<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>

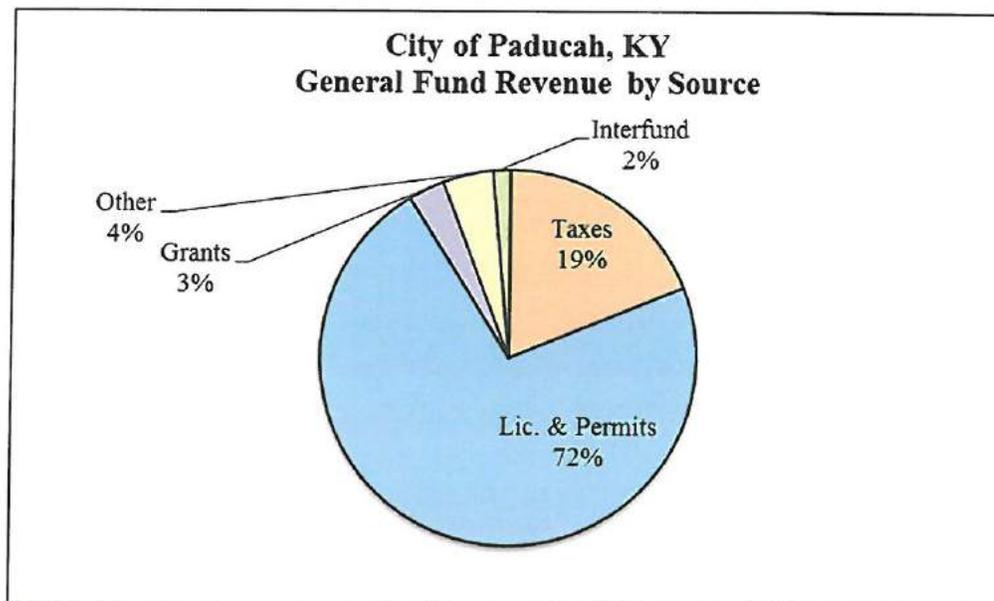
## Department Narrative: Finance

### **FY2016 Highlights:**

- Updated the General fund's 5-year revenue/expenditure trend projections.
- Updated the City's 5-year Capital Improvement Plan.
- Received the 25<sup>th</sup> consecutive GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY2015 CAFR.
- Coordinated foreclosure actions for numerous delinquent property tax accounts.
- Utilized social media in an effort to detect business licensing non-compliance.
- Continued the process of re-designing the City of Paducah Budget to make it more user friendly.
- Assisted in the negotiation of a vendor contract for replacement of the City's 20 year old ERP (Enterprise Resource Planning) software.

### **Objectives for FY2017:**

- Continue to monitor opportunities to refinance debt issues when possible.
- Refine the General Fund's 5-year projection tool for revenues and expenditures.
- Produce CAFR worthy of receiving the GFOA Certificate of Achievement.
- Continue efforts to collect delinquent accounts, including but not limited to, 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.
- Continue to streamline the look and evaluate the functionality of the City of Paducah Budget document.
- Begin implementation of ERP software replacement with Phase 1 – General Ledger.
- Continue to update the City's 5-year Capital Improvement Plan.
- Continue to update technology to allow for efficient data entry.
- Continue to work closely with our property tax billing vendor to fine-tune and expand the billing system.



## Department Budget Summary: Finance

### Department Summary:

	Actual <u>FY2014</u>	Actual <u>FY2015</u>	Revised <u>FY2016</u>	Adopted <u>FY2017</u>
Personal Services	\$765,898	\$783,177	\$795,310	\$843,080
Contractual Services	\$129,053	\$130,542	\$139,095	\$141,310
Commodities	\$54,476	\$48,263	\$61,440	\$61,155
Capital Outlay	\$1,157	\$5,618	\$2,900	\$1,600
<b>Total Dept. Budget</b>	<b>\$950,584</b>	<b>\$967,600</b>	<b>\$998,745</b>	<b>\$1,047,145</b>

### Division Summary:

	Actual <u>FY2014</u>	Actual <u>FY2015</u>	Revised <u>FY2016</u>	Adopted <u>FY2017</u>
<i>Administration</i>				
Personal Services	\$244,348	\$246,211	\$248,665	\$256,140
Contractual Services	\$1,831	\$1,801	\$1,925	\$2,015
Commodities	\$8,219	\$5,945	\$9,510	\$9,405
Capital Outlay	-	-	\$800	-
<i>Accounting &amp; Budget</i>				
Personal Services	\$246,819	\$250,501	\$258,775	\$281,800
Contractual Services	\$56,802	\$56,280	\$63,970	\$64,445
Commodities	\$15,455	\$13,425	\$16,740	\$16,700
Capital Outlay	\$1,157	\$1,290	\$2,100	\$1,600
<i>Revenue</i>				
Personal Services	\$274,731	\$286,465	\$287,870	\$305,140
Contractual Services	\$70,420	\$72,461	\$73,200	\$74,850
Commodities	\$30,802	\$28,893	\$35,190	\$35,050
Capital Outlay	-	\$4,328	-	-
<b>Total Dept. Budget</b>	<b>\$950,584</b>	<b>\$967,600</b>	<b>\$998,745</b>	<b>\$1,047,145</b>

# ***Paducah Riverfront Development Authority (PRDA)***

## **Department Mission**

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

## **Department Narrative: PRDA**

### **FY2016 Highlights:**

- 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.
- Completed design work for the convention center kitchen and Showroom. Those projects are bid-ready when (and if) the commission elects to pursue those projects.
- Completed the master plan for the “Paducah Commons”, i.e. the riverside land formerly known as the Executive Inn.
- Purchased land at 501 N. 3<sup>rd</sup> Street for re-development.

### **Objectives for FY2017:**

- The PRDA department has been dissolved beginning in FY2017

## **Staffing Summary: PRDA**

	<u>Grade</u>	<u>Actual FY2014</u>	<u>Actual FY2015</u>	<u>Revised FY2016</u>	<u>Adopted FY2017</u>
PRDA Director	T	1.0	1.0	1.0	0.0
<b>TOTAL</b>		<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>

## **Budget Summary: PRDA**

	<u>Actual FY2014</u>	<u>Actual FY2015</u>	<u>Revised FY2016</u>	<u>Adopted FY2017</u>
Personal Services	\$116,452	\$126,548	\$128,485	-
Contractual Services	\$841	\$35,011	\$2,435	-
Commodities	\$2,337	\$2,004	\$4,605	-
Capital Outlay	-	-	-	-
<b>Total Dept. Budget</b>	<b>\$119,630</b>	<b>\$163,563</b>	<b>\$135,525</b>	<b>-</b>

# Information Technology

## Department Mission

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

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

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

### **IT Network Administration:**

Information Technology administers and maintains the City network operations center providing voice and data communications and network resources to all City departments, E911, and the Joint

Sewer Agency. Paducah's voice and data network reaches over 20 locations throughout the City interconnected via Paducah Power's high speed fiber optic network. The IT department administers and maintains a wireless mobile network for Paducah Police and Fire Departments as well as hardware, software, and network infrastructure for E911 operations.

### **Geographic Information Systems**

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

## Staffing Summary: Information Technology

	<u>Grade</u>	<u>Actual FY2014</u>	<u>Actual FY2015</u>	<u>Revised FY2016</u>	<u>Adopted FY2017</u>
<i>Information Technology</i>					
Director Information Tech	U	1.0	1.0	1.0	1.0
Network Administrator	P	1.0	1.0	1.0	1.0
Help Desk Technician	H	1.0	1.0	1.0	1.0
Network Technician	J	0.0	0.0	0.0	0.0
GIS Specialist	P	1.0	1.0	1.0	1.0
GIS/Planner	P	1.0	1.0	1.0	1.0
<b>TOTAL</b>		<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>

## Department Narrative: Information Technology

### **FY2016 Highlights:**

- Selection on ERP software that is a replacement of the City’s current Sungard computer software. Implementation will be phased over 3 years and will include a comprehensive business process review.
- Switched telephone service providers from AT&T to Dialog, resulting in annual cost savings of \$5,000 and simplifying bill payment.
- Implemented a network intrusion detection/prevention system to comply with the Department for Local Government provisional policy for Protection of Personal Information and Cybersecurity Compliance.
- Replaced the Police and Fire Mobile Data Terminal (MDT) server hardware and upgraded the MDT Message Switch server software.
- Upgraded the GIS network infrastructure to allow for improved speed and availability to current and future web and mobile mapping applications for staff and public use.
- Provided McCracken County with GIS services related to future land use planning, zoning, voter districts, addressing, and parcel records maintenance.
- Converted the MAP-GIS online web maps from Flex to Java. This allows the maps to be viewed on any internet connected computer, tablet, or smartphone device.
- Provided 3D modeling, site design, and topographic mapping for various projects including the downtown area, City Hall, parks services recreational fields, and the Paducah Gaseous Diffusion Plant.

### **Objectives for FY2017:**

- Conduct business process review as a prerequisite to the ERP implementation.
- Begin data migration and implementation to the new ERP software.
- Continue efforts to integrate GIS efficiencies into more city business practices.
- Continue efforts to disseminate GIS data to the public.
- Work with police to develop a long term strategy for maintaining the city’s video surveillance systems.
- Assist E911 in future telecommunications upgrades and transition to Next Generation 911 systems.

## Department Budget Summary: Information Technology

### **Department Summary:**

	Actual <u>FY2014</u>	Actual <u>FY2015</u>	Revised <u>FY2016</u>	Adopted <u>FY2017</u>
Personal Services	\$432,256	\$435,612	\$437,815	\$464,995
Contractual Services	\$90,523	\$85,378	\$120,150	\$121,210
Commodities	\$51,685	\$55,447	\$56,125	\$58,015
Capital Outlay	\$31,072	\$10,431	\$53,200	\$34,800
<b>Total Dept. Budget</b>	<b>\$605,536</b>	<b>\$586,868</b>	<b>\$667,290</b>	<b>\$679,020</b>

# Planning

## Department Mission

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

### **Administration:**

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

### **Planning:**

The Planning division 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.

### **Grants Administration:**

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

### **Section 8 Housing:**

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

process, Section 8 performs Housing Quality Standard Inspections.

**Downtown Development:**

The Downtown Development division has the responsibility of promoting and administering financial assistance programs such as the roof stabilization program, recruiting business, and serving as a liaison between associations, stakeholders and the Main Street Advisory Board. This division also assists

businesses with historic tax credit assistance. The Main Street Board of Directors, a board of five citizens, has the responsibility of assisting with the Main Street accreditation process, coordinating with the Downtown Development Specialist in promoting the four-point Main Street approach, participating in planning and awareness campaigns and forming citizen and volunteer committees as necessary.

**Staffing Summary: Planning**

	<u>Grade</u>	<u>Actual FY2014</u>	<u>Actual FY2015</u>	<u>Revised FY2016</u>	<u>Adopted FY2017</u>
<i>Administration</i>					
Director of Planning	V	1.0	1.0	1.0	1.0
Executive Assistant I	F	1.0	1.0	1.0	1.0
Admin. Assistant II	C	1.0	1.0	1.0	1.0
<i>Planning</i>					
Planner I	L	1.0	1.0	1.0	2.0
<i>Grants Administration</i>					
Grants Administrator	L	1.0	1.0	1.0	1.0
Community Dev. Planner	M	1.0	1.0	1.0	1.0
<i>Section 8</i>					
Section 8 Program Admin.	P	1.0	1.0	1.0	1.0
Housing Specialist	H	2.0	2.0	2.0	2.0
<i>Downtown Development</i>					
Downtown Dev. Specialist	M	-	1.0	1.0	1.0
<b>TOTAL</b>		<b>9.0</b>	<b>10.0</b>	<b>10.0</b>	<b>11.0</b>



## **Department Narrative: Planning**

### **FY2016 Highlights:**

- Applied for 31 grants of which 20 were funded.
- Received Section 8 High Performer rating from HUD Louisville Section 8 Management Assessment Program.
- 16 new construction/rehabilitation permits were issued in Fountain Avenue totaling \$1.2 million.
- FY2016 Main Street:
  - 9 new businesses opened in Downtown and Lower town.
  - 12 Façade Grant applications approved.
  - 4 Roof Stabilization applications approved.
  - 8 buildings have been rehabilitated
  - 5 Historic Tax Credit applications were filed. (3 completed this year, 210 and 212 Kentucky Avenue and 620 Madison Street)

### **Objectives for FY2017:**

- Review and revise the Zoning Ordinance as necessary to adapt to new trends in the building environment.
- Apply for an anticipated 35 state and federal grants.
- Continue to promote the Fountain Avenue Revitalization Program.
- Promote Section 8 homeownership opportunities for first time homeowners.
- Adopt Food Truck ordinance.
- Implement a downtown TIF district.
- Amend goals and objectives of the Comprehensive Plan.
- Maintain high performer status under Section Eight Management Assessment Program (SEMAP)
- Support businesses and artists in the development of their promotional activities.
- Continue to promote and administer Downtown incentive programs including:
  - Upper Story Residential program
  - Roof Stabilization program
  - Downtown New Business Grant program
  - Micro Façade Grant
  - Tax Moratorium program

## Department Budget Summary: Planning

### Department Summary:

	Actual <u>FY2014</u>	Actual <u>FY2015</u>	Revised <u>FY2016</u>	Adopted <u>FY2017</u>
Personal Services	\$690,983	\$754,523	\$758,585	\$874,350
Contractual Services	\$43,843	\$58,210	\$59,660	\$58,960
Commodities	\$32,941	\$86,055	\$89,245	\$92,005
Capital Outlay	\$3,562	\$4,431	\$3,400	\$3,400
<b>Total Dept. Budget</b>	<b>\$771,329</b>	<b>\$903,219</b>	<b>\$910,890</b>	<b>\$1,028,715</b>

### Division Summary:

	Actual <u>FY2014</u>	Actual <u>FY2015</u>	Revised <u>FY2016</u>	Adopted <u>FY2017</u>
<i>Administration</i>				
Personal Services	\$247,221	\$248,590	\$248,715	\$266,645
Contractual Services	\$7,395	\$12,302	\$9,820	\$10,425
Commodities	\$12,195	\$11,310	\$13,215	\$14,260
Capital Outlay	\$971	\$1,936	\$1,500	-
<i>Planning</i>				
Personal Services	\$71,849	\$72,514	\$72,965	\$143,655
Contractual Services	\$9,510	\$9,668	\$11,250	\$11,170
Commodities	\$7,056	\$9,458	\$9,100	\$11,600
Capital Outlay	-	\$1,646	-	\$1,500
<i>Grants Administration</i>				
Personal Services	\$133,414	\$150,672	\$146,725	\$151,775
Contractual Services	\$975	\$986	\$1,070	\$1,125
Commodities	\$2,976	\$2,705	\$3,980	\$5,880
Capital Outlay	-	-	-	-
<i>Section 8</i>				
Personal Services	\$217,062	\$213,448	\$220,615	\$237,995
Contractual Services	\$25,963	\$18,156	\$21,255	\$19,915
Commodities	\$10,554	\$13,969	\$15,210	\$14,585
Capital Outlay	\$2,591	\$849	\$1,900	\$1,900
<i>Downtown Development</i>				
Personal Services	\$21,437	\$69,299	\$69,565	\$74,280
Contractual Services	-	\$17,098	\$16,265	\$16,325
Commodities	\$160	\$48,613	\$47,740	\$45,680
Capital Outlay	-	-	-	-
<b>Total Dept. Budget</b>	<b>\$771,329</b>	<b>\$903,219</b>	<b>\$910,890</b>	<b>\$1,028,715</b>

# *Police*

## **Department Mission**

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

### **Administration:**

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

### **Operations:**

The Operations division often is referred to as the "backbone" of the police department. It is the most visible of the three divisions,

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

### **Support Services:**

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

## Staffing Summary: Police

	<u>Grade</u>	<u>Actual FY2014</u>	<u>Actual FY2015</u>	<u>Revised FY2016</u>	<u>Adopted FY2017</u>
<i>Administration</i>					
Police Chief	Z	1.0	1.0	1.0	1.0
Captain	Q	1.0	1.0	1.0	1.0
Police Officer	J	1.0	1.0	2.0	2.0
Executive Assistant II	I	1.0	1.0	1.0	1.0
<i>Operations (Patrol)</i>					
Assistant Chief	S	1.0	1.0	1.0	1.0
Captain	Q	3.0	3.0	3.0	3.0
Sergeant	P	6.0	6.0	6.0	6.0
Police Officer	J	50.0	50.0	51.0	51.0
<i>Support Services</i>					
<i>(Investigations)</i>					
Assistant Chief	S	1.0	1.0	1.0	1.0
Captain	Q	1.0	1.0	1.0	1.0
Sergeant	P	2.0	2.0	2.0	2.0
Police Officer	J	12.0	12.0	9.0	9.0
Record Division Manager	K	1.0	1.0	1.0	1.0
Records Clerk III	E	1.0	1.0	1.0	1.0
Records Clerk I	C	3.0	3.0	3.0	3.0
Crime Analyst	K	-	-	1.0	1.0
Evidence Technician II	F	1.0	1.0	1.0	1.0
Evidence Technician I	C	1.0	1.0	1.0	1.0
<b>TOTAL</b>		<b>87.0</b>	<b>87.0</b>	<b>87.0</b>	<b>87.0</b>



## **Department Narrative: Police**

### **FY2016 Highlights:**

- Three of the four categories of violent crimes against persons dropped in 2015.
- The department tested, purchased, and implemented body-worn cameras for officers to increase transparency and ensure accountability.
- Purchase of the building next door to the police department – now known as the “annex” – was completed and initial renovation steps were undertaken.
- Officer Josh Bryant was named Employee of the Year for 2015, primarily for his work with the department’s body-worn camera project. About a dozen awards were given out at the department’s annual awards ceremony.
- The department introduced the use of buycrimes.com and buycollisions.com to provide citizens the convenience of downloading and printing crime reports or accident reports without having to come to the department.
- Hired a full-time Crime Analyst to interpret the huge amount of data produced daily by officers. He has created a “dashboard” that updates hourly to allow officers and supervisors to see calls for service history and a mapping program that allows officers to see intelligence information, warrants, and locations where crimes have been committed.
- Continued the work of the Chief’s Community Forum round-table discussion panel.
- The department received a Kentucky League of Cities Safety Rating of 100%.
- Continued our in-house training with internationally recognized speaker Dr. Neal Trautman.
- The department utilized a \$75,000 Homeland Security grant to assist with the purchase and installation of a generator for the department, a project with a total price tag of \$180,000.
- Incorporated PowerDMS into our training regimen for the PPD and the City. This allowed for a reduction in administrative time and more hands-on training application.
- Our officers and staff made a smooth transition through retirements of an assistant chief, a captain and a sergeant and promotions/appointments to fill those positions.
- We expanded our community involvement through the Community Resource Officer by increasing awareness and responsiveness to requests from the community. One of the most visible successes was the “United We Stand” project, in which we partnered with Paducah Parks Services and Better Than Ever Art Studio.
- Expanded our forensic investigations on computers, cell phones, and other digital media with 130 cases involving 312 exams.
- Received a grant of nearly \$37,000 to purchase a portable surveillance camera system to aid in improving security near the riverfront.

### **Objectives for FY2017:**

- Strive for a 5% to 10% reduction in Part I crimes and collision data through proactive policing efforts.
- Enhance critical incident preparedness to ensure all personnel are ready to respond and manage active incidents.
- Complete renovation of the annex building and relocation of General Investigation and Drug units.
- Use crime analysis data and establish a greater understanding of problem-oriented policing philosophies.
- As a continuation of our Minority Recruitment Executive Summary and Action Plan of 2012, we are committed to applying all of our resources and efforts to attract and retain more minority applicants. In furtherance of this goal and the department’s commitment to diversity, all members of the department will have a renewed focus on the areas of

recruitment, retention, and community outreach, removing any potential barriers and exploring all options for improvement.

- Continue to provide professional development for all staff, and encourage employee opportunities for self-advancement and learning.
- Continue strategic use of technology to increase operational efficiency.
- Improve responsiveness and proactive efforts to provide information to the community, and recognize and facilitate opportunities to foster mutually beneficial relationships within our community.
- Continue to increase and involve the whole department in community partnership and relationship-building efforts.

## **Department Budget Summary: Police**

### **Department Summary:**

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
Personal Services	\$7,737,788	\$7,657,220	\$7,775,270	\$8,080,940
Contractual Services	\$298,831	\$294,103	\$336,200	\$404,480
Commodities	\$1,069,030	\$955,738	\$993,470	\$1,079,645
Capital Outlay	\$77,601	\$128,505	\$55,120	\$73,060
<b>Total Dept. Budget</b>	<b>\$9,183,250</b>	<b>\$9,035,566</b>	<b>\$9,160,060</b>	<b>\$9,638,125</b>

### **Division Summary:**

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Administration</i>				
Personal Services	\$434,766	\$448,946	\$618,230	\$555,610
Contractual Services	\$195,936	\$200,484	\$234,315	\$297,880
Commodities	\$194,225	\$204,737	\$219,785	\$224,665
Capital Outlay	\$1,642	\$58,978	\$9,120	\$34,300
<i>Operations (Patrol)</i>				
Personal Services	\$5,362,345	\$5,420,246	\$5,430,225	\$5,704,070
Contractual Services	\$69,120	\$58,803	\$63,775	\$61,535
Commodities	\$741,519	\$639,879	\$633,245	\$701,950
Capital Outlay	\$67,462	\$41,408	\$37,000	\$29,150
<i>Support Services (Investigations)</i>				
Personal Services	\$1,940,677	\$1,788,028	\$1,726,815	\$1,821,260
Contractual Services	\$33,775	\$34,816	\$38,110	\$45,065
Commodities	\$133,286	\$111,122	\$140,440	\$153,030
Capital Outlay	\$8,497	\$28,119	\$9,000	\$9,610
<b>Total Dept. Budget</b>	<b>\$9,183,250</b>	<b>\$9,035,566</b>	<b>\$9,160,060</b>	<b>\$9,638,125</b>

# *Fire*

## **Department Mission**

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

### ***Educate to Prevent Harm***

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

### ***Protect***

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

### ***Be Kind and Helpful***

We show that we care about our lives and the lives of others by conducting ourselves in a courteous and professional manner. The Fire Department consists of 6 divisions, Administration, Suppression, Prevention, Training, Construction, and Code Enforcement.

### **Administration:**

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

### **Suppression:**

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

### **Prevention:**

The Prevention Division is responsible for city-wide fire protection, the code enforcement program, and public education. Fire prevention inspections are conducted annually on residential, assembly, education,

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

### **Training:**

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

### **Construction:**

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

### **Code Enforcement:**

The Code Enforcement Division enforces all applicable laws, rules, and regulations in order to provide a healthy, clean, and pleasant environment for the citizens of Paducah.

## Staffing Summary: Fire

	<u>Grade</u>	<u>Actual FY2014</u>	<u>Actual FY2015</u>	<u>Revised FY2016</u>	<u>Adopted FY2017</u>
<i>Administration</i>					
Fire Chief	X	1.0	1.0	1.0	1.0
Dep. Fire Chief	T	1.0	1.0	1.0	1.0
Fire Prevention					
Deputy Fire Chief	T	-	1.0	-	-
Operations					
Executive Assistant I	F	2.0	2.0	2.0	2.0
<i>Suppression</i>					
Dep. Fire Chief	T	-	-	1.0	1.0
Operations					
Fire Assistant Chief	P	3.0	3.0	3.0	3.0
Captain	I	15.0	15.0	15.0	15.0
Lieutenant	H	15.0	15.0	15.0	15.0
Firefighter	E	27.0	26.0	26.0	26.0
<i>Prevention*</i>					
Dep. Fire Marshall I	J	2.0	2.0	2.0	2.0
Chief Building Inspector	N	-	-	-	1.0
Dep. Building Inspector I	L	-	-	-	1.0
Chief Electrical Inspector	M	-	-	-	1.0
Dep. Electrical Inspector II	L	-	-	-	1.0
Permit Technician	E	-	-	-	1.0
Code Enforcement Officer	G	-	-	-	3.0
Code Enforcement Assist.	C	-	-	-	1.0
<i>Training</i>					
Battalion Chief/Training Officer	N	1.0	1.0	1.0	1.0
<i>Construction*</i>					
Chief Building Inspector	N	1.0	1.0	1.0	-
Dep. Building Inspector I	L	1.0	1.0	1.0	-
Chief Electrical Inspector	M	1.0	1.0	1.0	-
Dep. Electrical Inspector II	L	1.0	1.0	1.0	-
Permit Technician	E	1.0	1.0	1.0	-
<i>Code Enforcement*</i>					
Code Enforcement Officer	G	3.0	3.0	3.0	-
Code Enforcement Assist.	C	1.0	1.0	1.0	-
<b>TOTAL</b>		<b>76.0</b>	<b>76.0</b>	<b>76.0</b>	<b>76.0</b>

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

## Department Narrative: Fire

### **FY2016 Highlights:**

- Hosted 2015 Kentucky Firefighters Association Convention
- Continued the regional education class for building and electrical
- 2015 – Responded to 3305 incidents
- Initiated 29 foreclosures
- Demolished 65 structures
- 2015 – 1271 permits issued for \$74.6 million valuation
- 2015 – 1785 inspections for building and electrical
- 2015 – 1209 inspections for fire marshals
- 2015 – 2863 inspections for code enforcement
- Initiated capital replacement of response equipment
- Trained 5 new recruits
- 2014 – Trained 11,169 man hours
- Implemented special response teams

### **Objectives for FY2017:**

- Continue foreclosure and demolition actions
- Continue regional class for contractors and fire departments
- Maintain inspection certifications and inspection schedules
- Complete annual recertification's and updates for training
- Strive to maintain 2-week plan review time
- Continue to maintain high training standards to serve Paducah
- Continue to be active in local, regional, and state response teams



## Department Budget Summary: Fire

### Department Summary:

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
Personal Services	\$6,549,147	\$6,718,006	\$6,789,340	\$6,953,375
Contractual Services	\$286,754	\$354,545	\$320,440	\$420,380
Commodities	\$673,316	\$656,651	\$676,670	\$748,835
Capital Outlay	\$110,051	\$166,027	\$244,935	\$192,205
<b>Total Dept. Budget</b>	<b>\$7,619,268</b>	<b>\$7,895,229</b>	<b>\$8,031,385</b>	<b>\$8,314,795</b>

### Division Summary:

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Administration</i>				
Personal Services	\$398,006	\$431,679	\$433,640	\$480,520
Contractual Services	\$13,383	\$31,425	\$25,480	\$124,675
Commodities	\$37,021	\$43,784	\$45,050	\$46,330
Capital Outlay	\$24,499	\$22,076	\$6,200	\$6,700
<i>Suppression</i>				
Personal Services	\$5,367,435	\$5,542,555	\$5,566,435	\$5,595,180
Contractual Services	\$93,801	\$84,296	\$88,385	\$85,765
Commodities	\$517,049	\$521,280	\$526,710	\$578,080
Capital Outlay	\$85,552	\$143,951	\$238,735	\$185,505
<i>Prevention*</i>				
Personal Services	\$128,770	\$151,226	\$690,940	\$778,480
Contractual Services	\$2,845	\$1,960	\$204,315	\$207,710
Commodities	\$32,310	\$14,278	\$71,885	\$78,910
Capital Outlay	-	-	-	-
<i>Training</i>				
Personal Services	\$96,839	\$97,672	\$98,325	\$99,195
Contractual Services	\$2,517	\$2,206	\$2,260	\$2,230
Commodities	\$38,186	\$37,679	\$33,025	\$45,515
Capital Outlay	-	-	-	-
<i>Construction*</i>				
Personal Services	\$339,016	\$290,133	-	-
Contractual Services	\$15,229	\$16,547	-	-
Commodities	\$25,103	\$23,057	-	-
Capital Outlay	-	-	-	-
<i>Code Enforcement*</i>				
Personal Services	\$219,081	\$204,741	-	-
Contractual Services	\$158,979	\$218,111	-	-
Commodities	\$23,647	\$16,573	-	-
Capital Outlay	-	-	-	-
<b>Total Dept. Budget</b>	<b>\$7,619,268</b>	<b>\$7,895,229</b>	<b>\$8,031,385</b>	<b>\$8,314,795</b>

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

# *Engineering/Public Works*

## **Department Mission**

The Engineering-Public Works (EPW) Department is dedicated to serving the citizens of Paducah by providing professional engineering services that enhance the quality of life for the people who live in and visit the City of Paducah. Through the use of teamwork and coordination of well-organized divisions within the EPW Department itself, we provide effective and efficient support services for other City departments and strive to use cost effective resources to deliver quality solid waste services, maintain streets, city facilities, and the City's entire vehicle & equipment fleet while working diligently to maintain the City's floodwall in order to protect the citizens, businesses and assets within the City of Paducah. The EPW Department consists of 4 divisions; Engineering Services, Floodwall, Streets (Maintenance and Lighting), and Facility Maintenance.

### **Engineering Services:**

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 EPW.

### **Floodwall:**

The Floodwall division 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.

### **Streets (Maintenance and Lighting):**

The Street Maintenance division is responsible for the maintenance and repair of approximately 446 lane miles of city roadways in addition to right-of-ways, sidewalks, alleys, and curbs and gutters. Street Maintenance also maintains more than 3,000 traffic signs and administers storm water drainage policies. This division is responsible for the coordination work for the Municipal Aid Program (MAP). The Street Lighting division 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. Street Lighting 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 is driven by the number of lights, the electrical consumption, the rate charged, and maintenance. Although lights are occasionally added to existing roadways, the majority of new lights come from new developments.

**Facility Maintenance:**

Facility Maintenance is responsible for the maintenance of approximately 31 buildings (800,000 sq. ft. city owned/leased facilities) and support staff to Parks Department for 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.

## **Department Narrative: Engineering/Public Works**

### **FY2016 Highlights:**

- Olivet Church Road project ongoing
- Riverfront Redevelopment Phase 1A moved into Phase 1B and is ongoing
- Successfully relocated dome for the 2016 Quilt Show
- Work at pump station #2 is ongoing
- Repair riprap and bank at headwall located at Woodward Hollow
- Clean drain entrance and soil conservation gates at Tulley
- Fire Station #1 lower level renovated and windows upgraded
- Roof replaced on Police Department, Paducah Recreation Center, and Fire Station #2
- Parks Department cooling tower replaced
- Noble Park baseball fields equipment building renovated
- Hired electrician to replace retired staff
- EPW Supervisors, Superintendents, & Management completed 10-hour Occupational Safety and Health Training Course

### **Objectives for FY2017:**

- Continue removal of trees from right-of-way on flood levee as directed by United States Army Corp of Engineers (USACE).
- Implement a sign replacement plan pursuant to Federal Highway Administration (FHWA)-SA-07-020 to reflect current Manual on Uniform Traffic Control Devices (MUTCD) compliance dates
- Continue to become more efficient in all aspects of maintaining right-of-way and infrastructure
- Continue training/certification resources to employees to ensure a continuous safe work environment
- Restoration of pump station #9
- Initiate total restoration of pump station #2
- Clean debris, logs, tires, etc. from landside of Island Creek
- Over seed riverside of levee
- Fire Station #2 plumbing replacement and restroom remodel
- Parks Department HVAC control system upgrade

## Staffing Summary: Engineering/Public Works

	Grade	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Engineering Services</i>					
City Engineer & Pub. Wks Director	Z	0.8	0.8	0.8	0.8
Storm Water & Drain. Engineer	R	1.0	1.0	1.0	1.0
Engineering Project Manager	N	1.0	1.0	1.0	1.0
EPW Operations Manager*	O	0.8	0.8	0.8	-
Engineering Assistant III	M	-	-	-	-
Engineering Assistant I	J	1.0	1.0	1.0	1.0
Executive Assistant I	F	1.0	1.0	1.0	1.0
Administrative Assistant III	D	1.0	1.0	1.0	1.0
<i>Floodwall</i>					
EPW Floodwall Superintendent	N	1.0	1.0	1.0	1.0
Floodwall Operator	F	4.0	4.0	4.0	4.0
<i>Streets (Maintenance &amp; Lighting)</i>					
Assistant EPW Director**	T	-	-	-	0.25
EPW Street Superintendent	N	1.0	1.0	1.0	1.0
EPW Street Supervisor	L	2.0	2.0	2.0	2.0
Equipment Operator	E	4.0	4.0	4.0	4.0
Concrete Finisher	E	3.0	3.0	3.0	3.0
Right-of-way Maintenance	C	10.0	11.0	11.0	11.0
<i>Facility Maintenance</i>					
Assistant EPW Director**	T	-	-	-	0.25
EPW Fleet/Maintenance Superint.	O	0.5	0.5	0.5	0.5
EPW Maintenance Supervisor	L	1.0	1.0	1.0	1.0
Laborer	C	7.0	6.0	6.0	6.0
Traffic Technician	E	2.0	2.0	2.0	2.0
Master Electrician	L	1.0	1.0	1.0	1.0
Maintenance Technician	E	2.0	2.0	2.0	2.0
<b>TOTAL</b>		<b>45.10</b>	<b>45.10</b>	<b>45.10</b>	<b>44.80</b>

\*EPW Operations Manager position deleted beginning FY2017

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



## Budget Summary: Engineering/Public Works

### Department Summary:

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
Personal Services	\$2,633,835	\$2,632,626	\$2,862,665	\$3,143,845
Contractual Services	\$197,284	\$220,044	\$220,195	\$213,780
Commodities	\$1,963,145	\$1,950,178	\$1,966,200	\$1,948,585
Capital Outlay	\$8,009	\$214,862	\$24,525	\$11,600
<b>Total Dept. Budget</b>	<b>\$4,802,273</b>	<b>\$5,017,710</b>	<b>\$5,073,585</b>	<b>\$5,317,810</b>

### Division Summary:

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Engineering Services</i>				
Personal Services	\$448,967	\$448,209	\$490,635	\$493,030
Contractual Services	\$11,856	\$12,607	\$15,915	\$10,715
Commodities	\$14,661	\$13,083	\$20,205	\$18,770
Capital Outlay	\$945	-	\$10,500	\$1,500
<i>Floodwall</i>				
Personal Services	\$393,244	\$421,148	\$463,010	\$484,600
Contractual Services	\$30,708	\$51,851	\$33,855	\$35,225
Commodities	\$276,555	\$162,105	\$254,230	\$171,420
Capital Outlay	\$403	\$599	\$600	\$400
<i>Streets (Main. &amp; Light.)</i>				
Personal Services	\$1,032,600	\$1,051,988	\$1,152,305	\$1,349,345
Contractual Services	\$117,566	\$120,381	\$136,455	\$129,180
Commodities	\$1,380,012	\$1,455,438	\$1,369,635	\$1,423,410
Capital Outlay	\$4,380	\$211,763	\$9,900	\$7,000
<i>Facility Maintenance</i>				
Personal Services	\$759,024	\$711,281	\$756,715	\$816,870
Contractual Services	\$37,154	\$35,205	\$33,970	\$38,660
Commodities	\$291,917	\$319,552	\$322,130	\$334,985
Capital Outlay	\$2,281	\$2,500	\$3,525	\$2,700
<b>Total Dept. Budget</b>	<b>\$4,802,273</b>	<b>\$5,017,710</b>	<b>\$5,073,585</b>	<b>\$5,317,810</b>

# *Parks*

## **Department Mission**

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

### **Administration:**

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

### **Parks Maintenance:**

Parks Maintenance is responsible for maintaining park facilities and amenities. The Parks Maintenance staff also supports special events, activities, and festivals city-wide and maintains playing surfaces of sports facilities. The maintenance/operation

of Oak Grove Cemetery falls under the Parks Maintenance Division.

### **Pool:**

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

### **Recreation:**

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

### **Special Events:**

Special Events is tasked with the operation of the Farmers' Market and the organization and operation of Thursday Sounds of Summer Concert Series and Saturday Live on the River event in addition to other large-scale community events.

## **Department Narrative: Parks**

### **FY2016 Highlights:**

- Kentucky Recreation and Park Society (KRPS) award for Outstanding Department – Class 1 for 3<sup>rd</sup> consecutive year.
- Phase I of Noble Park Bank Stabilization project completed.
- Opened Rushing 9 Section of Oak Grove Cemetery. This is the last currently available section. This section includes 700+ plots.
- Purchased equipment and supplies to accommodate funeral services at Oak Grove Cemetery Mausoleum.
- Increased vendor participation at Farmers Market.
- Originated Celebration Saturdays at Farmers Market.
- Created a strong base for the Riverfront Concert Series by combining national up and coming artists and local artists to perform.
- Added foot golf to Midtown Golf Course.
- Increased adult league participation in soccer, futsal, kickball, softball and indoor wiffleball.

**Department Narrative: Parks – Continued..**

**Objectives for FY2017:**

- Add shelter/restroom at Noble Park tennis courts.
- Begin Phase II of Noble Park Bank stabilization project.
- Significant progress on the construction of the Health Park including the site grading, Community Build Playground installation, fitness area installation, community garden development and building of the 1/3 mile walking/jogging pathway.
- Increase attendance in contractual classes by 10%.
- Increase Spot on Soccer Program to include K-2<sup>nd</sup> grades at all City and County schools.
- Increase use of Paducah Recreation Center during daytime hours.
- Create adult basketball leagues.
- Expand youth baseball/softball program.
- Continue to increase vendor and community participation at Farmers Market.
- Expand Farmers Market to include a Christmas/Holiday Market and BBQ Fall Fest
- Continue to increase quality of Riverfront concerts.
- Expand 4<sup>th</sup> of July Celebration by partnering with our Live on the River Sounds of Summer Series.
- Continue to expand the Dog Howl-O-Ween event by creating more of a festival atmosphere and rebranding the event through advertising.
- Increase participation in Ugly Sweater Run as an annual kickoff to the Christmas parade.
- Continue fall seeding program.

**Staffing Summary**

	<u>Grade</u>	<u>Actual FY2014</u>	<u>Actual FY2015</u>	<u>Revised FY2016</u>	<u>Adopted FY2017</u>
<i>Administration</i>					
Director of Parks Services	V	1.0	1.0	1.0	1.0
Recreation Superintendent	N	1.0	1.0	1.0	1.0
Recreation Specialist	E	2.0	2.0	2.0	2.0
Executive Assistant I	F	1.0	1.0	1.0	1.0
Administrative Assistant III	D	1.0	1.0	1.0	1.0
Administrative Assistant II	C	1.0	1.0	1.0	1.0
<i>Parks Maintenance</i>					
Park Maintenance Superintendent	N	1.0	1.0	1.0	1.0
Cemetery Sexton	F	1.0	1.0	1.0	1.0
Supervisor	L	1.0	1.0	1.0	1.0
Laborer	C	11.0	11.0	11.0	11.0
Right of Way Maintenance	C	3.0	3.0	3.0	3.0
<i>Special Events</i>					
Special Events Coordinator	M	-	1.0	1.0	1.0
<b>TOTAL</b>		<b>24.0</b>	<b>25.0</b>	<b>25.0</b>	<b>25.0</b>

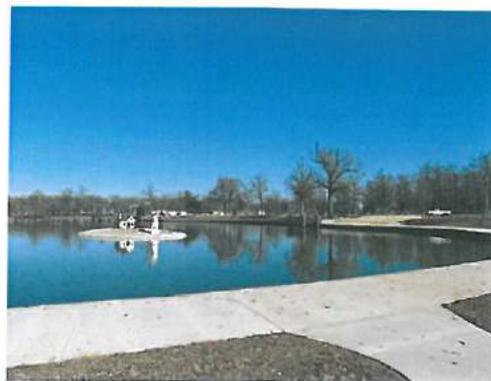
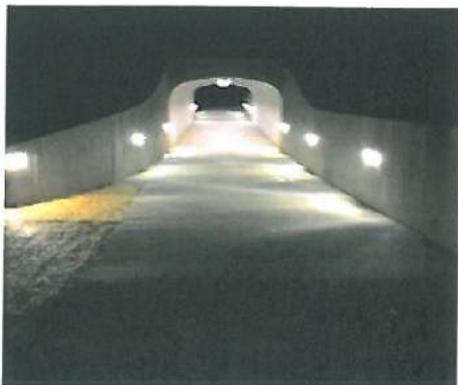
## Budget Summary: Parks

### Department Summary:

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
Personal Services	\$1,747,163	\$1,794,627	\$1,999,785	\$2,038,820
Contractual Services	\$216,010	\$201,118	\$179,975	\$171,850
Commodities	\$783,962	\$833,133	\$938,525	\$945,910
Capital Outlay	\$16,638	\$13,590	\$20,165	\$39,200
<b>Total Dept. Budget</b>	<b>\$2,763,773</b>	<b>\$2,842,468</b>	<b>\$3,138,450</b>	<b>\$3,195,780</b>

### Division Summary:

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Administration</i>				
Personal Services	\$535,824	\$553,464	\$574,580	\$587,060
Contractual Services	\$52,582	\$47,335	\$45,470	\$44,070
Commodities	\$195,506	\$190,886	\$185,520	\$200,070
Capital Outlay	\$318	-	\$1,580	\$10,000
<i>Parks Maintenance</i>				
Personal Services	\$991,020	\$969,780	\$1,070,920	\$1,112,825
Contractual Services	\$132,603	\$122,413	\$91,305	\$91,775
Commodities	\$332,698	\$301,323	\$348,900	\$335,270
Capital Outlay	\$1,271	\$7,431	\$9,130	\$10,100
<i>Pool</i>				
Personal Services	\$67,893	\$73,391	\$82,800	\$83,650
Contractual Services	\$10,259	\$8,983	\$12,085	\$8,475
Commodities	\$61,797	\$78,326	\$69,620	\$66,990
Capital Outlay	\$3,139	\$6,159	-	\$2,200
<i>Recreation</i>				
Personal Services	\$128,443	\$120,824	\$176,785	\$155,025
Contractual Services	\$20,119	\$17,904	\$22,670	\$20,785
Commodities	\$193,538	\$168,048	\$203,725	\$213,810
Capital Outlay	\$11,910	-	\$5,000	\$12,900
<i>Special Events</i>				
Personal Services	\$23,983	\$77,168	\$94,700	\$100,260
Contractual Services	\$447	\$4,483	\$8,445	\$6,745
Commodities	\$423	\$94,550	\$130,760	\$129,770
Capital Outlay	-	-	\$4,455	\$4,000
<b>Total Dept. Budget</b>	<b>\$2,763,773</b>	<b>\$2,842,468</b>	<b>\$3,138,450</b>	<b>\$3,195,780</b>



# Paducah Human Rights Commission (PHRC)

## Department Mission

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

The Paducah Human Rights Commission:

- Advocates for human and civil rights;
- Investigates and mediates discrimination complaints, and when appropriate, provides referrals to other governmental agencies;
- Resolves community disputes and issues involving individual or systematic illegal discrimination;
- 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.

## Department Narrative: PHRC

### FY2016 Highlights:

- PHRC “Raising the Standard” television show continues to mature into the educational and community/regional outreach tool for which it was designed.
- Advanced partnership with the NAACP.

- Continued relationship with Paducah Area Chamber of Commerce.
- Expected new partnership with West Kentucky Community & Technical College multicultural/diversity efforts.
- New partnership with Community Clergy Fellowship.
- Continued partnership with Community Coming Together.
- Continued partnership with Race Unity Group.
- Continued efforts to partner with Victory through Grace Ministries.
- Student intern initiative continues.
- Continued co-sponsoring various non-profits whenever allowed to do so.
- Participated in events designed to improve quality of life and liberty.
- Attended leadership seminars and other trainings.
- Continued the annual Fair Housing Luncheon.
- Continued the annual May event which educates the community on human and civil rights, as of 2015 violence and crime became the emphasis.
- Continued provision of office personnel through local temporary employment agencies.

### Objectives for FY2017:

- Maintain/enhance/expand current collaborations, initiatives, and programs.

## Budget Summary: Paducah Human Rights Commission (PHRC)

	Actual <u>FY2014</u>	Actual <u>FY2015</u>	Revised <u>FY2016</u>	Adopted <u>FY2017</u>
Personal Services	-	-	-	-
Contractual Services	\$23,477	\$26,929	\$18,895	\$24,060
Commodities	\$13,892	\$12,998	\$23,060	\$17,895
Capital Outlay	-	-	-	-
<b>Total Dept. Budget</b>	<b>\$37,369</b>	<b>\$39,927</b>	<b>\$41,955</b>	<b>\$41,955</b>

# Human Resources

## Department Mission

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

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

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

### **HR Administration:**

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

### **Risk Management:**

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

## Staffing Summary: Human Resources

	Grade	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
HR/Risk Director	V	1.0	1.0	1.0	1.0
PRDA Director <sup>1</sup>	T	0.0	0.0	0.0	1.0
HR Generalist	G	2.0	2.0	2.0	2.0
<b>TOTAL</b>		<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>4.0</b>

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

## Department Narrative: Human Resources

### **FY2016 Highlights:**

- Enhanced wellness incentives:
  - Reintroduced Edumedics to employees with an additional incentive offer for first time participants. Edumedics is a program designed to improve the health of employees struggling with high blood pressure, diabetes and/or hyperlipidemia.
  - Adjusted the wellness program to reflect an added focus on biometric results and non-nicotine use. 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.
- Completed negotiation process with AFSCME – new contract began July 1, 2015.
- Moved from Avesis Vision Plan to Anthem Blue View Vision, resulting in lower employee premiums and a larger network of providers.
- Amended two policies:
  - Drug and Alcohol testing policy to reflect changes in case law
  - Discipline Policy

### **Objectives for FY2017:**

- Implement Supervisor Training in Risk and Safety to improve loss control efforts throughout the City.
- Research and adjust plans, rates, and wellness incentives to conform to ACA guidelines and reporting requirements as changes occur.
- Human Resources Leadership Training for new supervisors and managers.
- Review and consider extension of the Edumedics contract.
- Implement new HR department software.

## Budget Summary: Human Resources

### **Department Summary:**

	Actual <u>FY2014</u>	Actual <u>FY2015</u>	Revised <u>FY2016</u>	Adopted <u>FY2017</u>
Personal Services	\$223,551	\$138,881	\$203,680	\$275,445
Contractual Services	\$30,181	\$37,313	\$43,475	\$43,805
Commodities	\$39,036	\$52,917	\$55,385	\$57,130
Capital Outlay	\$1,903	-	\$2,635	-
<b>Total Dept. Budget</b>	<b>\$294,671</b>	<b>\$229,111</b>	<b>\$305,175</b>	<b>\$376,380</b>

## Other General Fund Divisions

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

### Budget Summary: Cable Authority

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
Contractual Services	\$83,608	\$82,244	\$107,585	\$91,650
Commodities	\$4	\$3	\$10	-
Capital Outlay	\$430	-	\$1,000	\$1,000
<b>Total Dept. Budget</b>	<b>\$84,042</b>	<b>\$82,247</b>	<b>\$108,595</b>	<b>\$92,650</b>

### Budget Summary: Main Street

	Actual FY2014	*Actual FY2015	Revised FY2016	Adopted FY2017
Personal Services	\$23,039	-	-	-
Contractual Services	\$28,790	-	-	-
Commodities	\$115,977	-	-	-
Capital Outlay	\$732	-	-	-
<b>Total Dept. Budget</b>	<b>\$168,538</b>	<b>-</b>	<b>-</b>	<b>-</b>

\*The Main Street cost center was closed in FY2014. The department was absorbed into the Parks and Planning Departments

### Budget Summary: Special Projects\*

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
Leave Expense	\$85,409	(\$151,727)	-	-
PJC Property Tax	\$302,463	\$317,359	-	-
<b>Total Dept. Budget</b>	<b>\$387,872</b>	<b>\$165,632</b>	<b>-</b>	<b>-</b>

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

### Budget Summary: Interfund Transfers (out)

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
Investment Fund	\$2,500	\$265,750	\$261,000	-
E911 Fund	\$472,794	\$518,526	\$588,490	\$618,610
Debt Service Fund	\$648,719	\$597,221	\$493,740	\$745,365
Capital Projects Fund	\$674,724	\$1,658,703	\$307,620	-
Civic Center Fund	\$27,872	\$45,986	\$42,010	\$50,600
Rental Prop. Fund	\$13,550	\$6,479	-	-
Fleet Main. Fund	\$163,829	\$189,389	\$188,480	\$201,555
Insurance Fund	\$98,657	-	\$60,000	\$60,000
AEPF Fund	-	-	-	\$27,615
PPPF Fund	\$411,845	\$385,166	\$395,000	\$432,500
<b>Total Dept. Budget</b>	<b>\$2,514,490</b>	<b>\$3,667,220</b>	<b>\$2,336,340</b>	<b>\$2,136,245</b>

## **OTHER GOVERNMENTAL FUNDS**

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

# ***Municipal Aid Program (MAP) Fund***

## **Fund Description**

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

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

## **Fund Narrative:**

In FY2015 the contract for pavement marking was renewed and the City initiated the process for renewing the resurfacing contract.

## **Objectives for FY2017:**

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

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

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Revenue</i>				
Taxes	\$597,079	\$592,241	\$480,000	\$450,000
Interest Income	\$13,959	\$9,630	\$6,000	\$6,000
<i>Interfund Transfers</i>				
Investment Fund	\$513,000	\$800,000	\$825,000	\$613,845
<b>Total Revenue</b>	<b>\$1,124,038</b>	<b>\$1,401,871</b>	<b>\$1,311,000</b>	<b>\$1,069,845</b>
<i>Expenditures</i>				
Contractual Services	\$1,200	\$1,200	\$1,200	\$1,200
Commodities	\$820	-	-	-
Capital Outlay	\$1,519,187	\$1,146,752	\$1,599,000	\$1,502,800
<b>Total Expenditures</b>	<b>\$1,521,207</b>	<b>\$1,147,952</b>	<b>\$1,600,200</b>	<b>\$1,504,000</b>

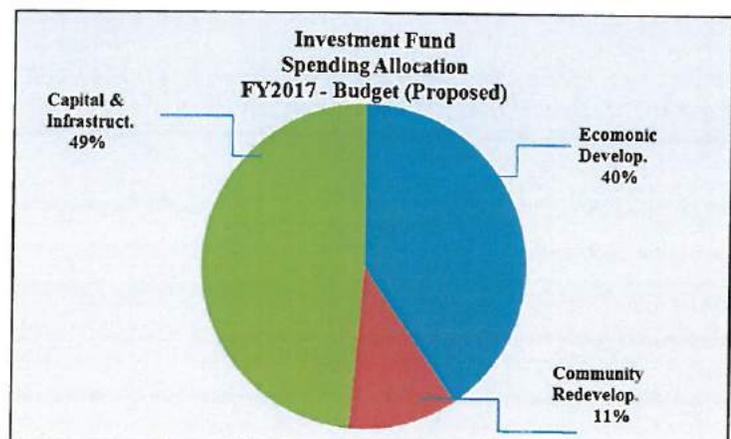
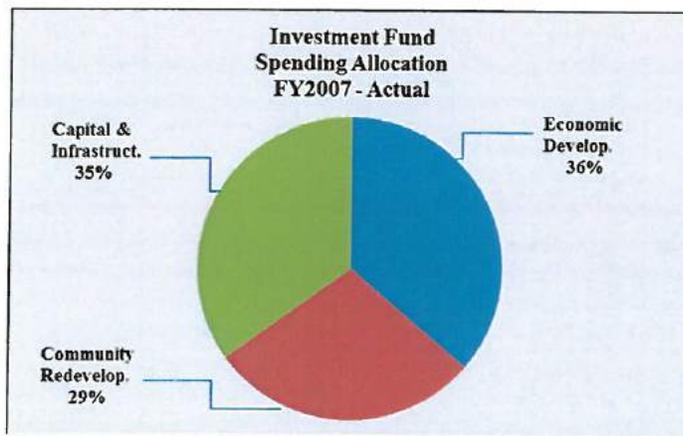
# Investment Fund

## Fund Description

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

## Fund Narrative

Since the Investment Fund's creation in 2005, the allocation of dollars spent among the dedicated categories of economic development, neighborhood redevelopment, and infrastructure/capital investment have changed. In the first few years of its existence, the spending allocation was nearly equally divided among those three categories. However, for the upcoming fiscal year, approximately half of the proposed spending allocation is dedicated to capital and infrastructure. Also, a third of the allocation for infrastructure/capital investment and over half of the allocation for economic development are dedicated to debt service for previous capital projects or for existing economic development agreements. The percentage of the Investment Fund dedicated to Neighborhood Redevelopment has fallen to 11%. In summary, the annual revenue of the Investment Fund is completely allocated.



**Objectives for FY2017:**

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

**Investment Fund Statement of Revenue and Expenditures**

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Revenue</i>				
Licenses & Permits	\$4,469,857	\$4,664,150	\$4,800,000	\$5,022,500
Other Fees	\$3,701	\$64,923	-	-
<i>Interfund Transfers</i>				
General Fund	\$2,500	\$265,750	\$261,000	-
Capital Projects Fund	-	\$50,000	-	-
<b>Total Revenue</b>	<b>\$4,476,058</b>	<b>\$5,044,823</b>	<b>\$5,061,000</b>	<b>\$5,022,500</b>
<i>Expenditures –</i>				
<i>Economic Development</i>				
Contractual Services	\$542,700	\$457,460	\$500,000	\$517,000
Contributions	\$152,500	\$182,500	\$167,500	\$168,800
<i>Expenditures –</i>				
<i>Neighborhood Development</i>				
Contractual Services	\$3,000	\$3,000	\$3,000	\$3,000
Contributions	\$20,000	\$20,000	\$20,000	\$20,000
<i>Interfund Transfers</i>				
General Fund	\$250,000	\$194,500	\$179,500	\$182,000
MAP Fund	\$513,000	\$800,000	\$825,000	\$613,845
Debt Service Fund	\$1,363,251	\$1,603,598	\$1,598,490	\$1,732,855
Capital Projects Fund	\$2,166,680	\$1,727,864	\$1,688,680	\$1,685,000
Downtown CIP Fund	\$295,093	-	-	-
Civic Center Fund	-	-	\$78,000	-
<b>Total Expenditures</b>	<b>\$5,306,224</b>	<b>\$4,988,922</b>	<b>\$5,060,170</b>	<b>\$4,922,500</b>

# Community Development Block Grant Fund

## Fund Description

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

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

## Fund Narrative

During the FY2017 CDBG funding application round, the City of Paducah will apply for two projects. The first will be for the Four Rivers Recovery Center – Center Point Recovery Center grant in the amount of \$220,000 through the Public Services (Recovery Center) program. This funding will aid the recovery center with personnel expenses related to providing drug rehabilitation services. The second project will be for \$1,000,000 through the Public Facilities program for rehabilitation of the floodwall pump station #2.

## Objectives for FY2017

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

## CDBG Fund Statement of Revenue and Expenditures

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Revenue</i>				
Grants	\$802,907	\$237,500	\$750,000	\$1,220,000
Other Fees	\$75,903	-	-	-
<i>Interfund Transfers</i>				
Capital Projects Fund	-	-	\$125,000	-
Bond Fund	-	-	-	\$1,000,000
<b>Total Revenue</b>	<b>\$878,810</b>	<b>\$237,500</b>	<b>\$875,000</b>	<b>\$2,220,000</b>
<i>Expenditures</i>				
Contractual Services	\$878,810	\$237,500	\$875,000	\$2,220,000
<b>Total Expenditures</b>	<b>\$878,810</b>	<b>\$237,500</b>	<b>\$875,000</b>	<b>\$2,220,000</b>

# ***HOME Grant Fund***

## **Fund Description**

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

## **Fund Narrative**

The Planning Department will not submit a HOME grant application for the Kentucky Housing Corporation in FY2017 due to changes in the program requirements.

## **Objectives for FY2017:**

- Not Applicable.

## **HOME Fund Statement of Revenue and Expenditures**

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Revenue</i>				
Grants	\$158,000	-	-	-
Property Rent & Sales	\$270,335	(\$3,370)	-	-
Other Fees	-	-	-	-
Interfund Transfers	-	-	-	-
<b>Total Revenue</b>	<b>\$428,335</b>	<b>(\$3,370)</b>	<b>-</b>	<b>-</b>
<i>Expenditures</i>				
Contractual Services	\$468,018	\$46,467	-	-
<i>Interfund Transfers</i>				
Capital Projects Fund	-	\$33,956	-	-
<b>Total Expenditures</b>	<b>\$468,018</b>	<b>\$80,423</b>	<b>-</b>	<b>-</b>

# 911 Communications Services

## Department Mission

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

### **Administration:**

Administration oversees and manages the 911 center and creates and enforces policy

## Fund Narrative

### **FY2016 Highlights:**

- Inside renovations including painting, carpet and tile.
- City of Paducah adopted resolution to maintain current 911 operations, declining a proposal from KSP.
- Request for McCracken County to renegotiate new Inter-local Agreement

### **Objectives for FY2017:**

- Procurement stages for a new public safety radio system
- Procurement stages for a new 911 phone system
- Procurement stages for a new C.A.D. computer system
- Work in progress to obtain communications accreditation through KACP.
- Advanced leadership training of supervisors
- Move to twelve-hour shifts for Supervisors, Assistant Supervisors and Tele-communicators
- Hire Director for new 911 Communications Services department
- Strengthen foundation for new City department.

and creates the budget for the center. Effective July 1, 2016 the Director of 911 will report to the City Manager. In our staffing model for FY2017 the Director has an Assistant Director that oversees the daily operations of the center. The Assistant Director position will be reviewed for potential re-classification.

### **Support Personnel:**

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

### **Communications Personnel:**

Current authorized staffing in the communications division is eighteen. This includes Supervisors, Assistant Supervisors, and Tele-communicators that work ten-hour shifts.

## E911 Fund Statement of Revenue and Expenditures

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Revenue</i>				
Taxes	\$680,812	\$629,043	\$615,000	\$630,000
Grants	\$395,311	\$427,975	\$487,930	\$506,770
Interest Income	\$2,341	\$1,100	\$900	\$900
Other Fees	\$134	\$6	-	-
<i>Interfund Transfers</i>				
General Fund	\$472,794	\$518,526	\$588,490	\$618,610
<b>Total Revenue</b>	<b>\$1,551,392</b>	<b>\$1,576,650</b>	<b>\$1,692,320</b>	<b>\$1,756,280</b>
<i>Expenditures</i>				
Personal Services	\$1,318,464	\$1,277,795	\$1,346,510	\$1,425,470
Contractual Services	\$162,401	\$128,340	\$147,875	\$149,925
Commodities	\$170,526	\$170,410	\$186,795	\$180,885
Capital Outlay	-	-	\$11,140	-
<b>Total Expenditures</b>	<b>\$1,651,391</b>	<b>\$1,576,545</b>	<b>\$1,692,320</b>	<b>\$1,756,280</b>

## Staffing Summary

	Grade	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
E911 Director		1.0	1.0	1.0	1.0
Assistant Director		1.0	1.0	1.0	1.0
Administrative Secretary		1.0	1.0	1.0	1.0
Database Administrator		1.0	1.0	1.0	1.0
Supervisor		3.0	3.0	3.0	3.0
Assistant Supervisor		3.0	3.0	3.0	3.0
Tele-communicator		12.0	12.0	12.0	12.0
<b>TOTAL</b>		<b>22.0</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>

# Court Awards

## Fund Description

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

## Fund Narrative

The available balance in the Court Awards Fund currently is just more than \$111,000. The Court Awards Fund balance is very fluid; money seized by law enforcement agencies is in “suspense” until it is released to the agency by the courts, which happens at various times during the year. In FY2016, the Paducah Police Department paid out more than \$8,600 to purchase drugs, pay informants, and conduct other criminal investigations.

## Court Awards Fund Statement of Revenue and Expenditures

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Revenue</i>				
Fines	\$82,704	\$38,572	\$30,000	\$25,000
Interest Income	\$1,954	\$1,512	\$1,000	\$1,200
<b>Total Revenue</b>	<b>\$84,658</b>	<b>\$40,084</b>	<b>\$31,000</b>	<b>\$26,200</b>
<i>Expenditures</i>				
Contractual Services	\$21,568	\$15,744	\$25,750	\$20,750
Commodities	-	\$1,670	\$1,000	\$10,000
Capital Outlay	-	-	\$25,000	-
<b>Total Expenditures</b>	<b>\$21,568</b>	<b>\$17,414</b>	<b>\$51,750</b>	<b>\$30,750</b>

# Debt Service Fund

## Fund Description

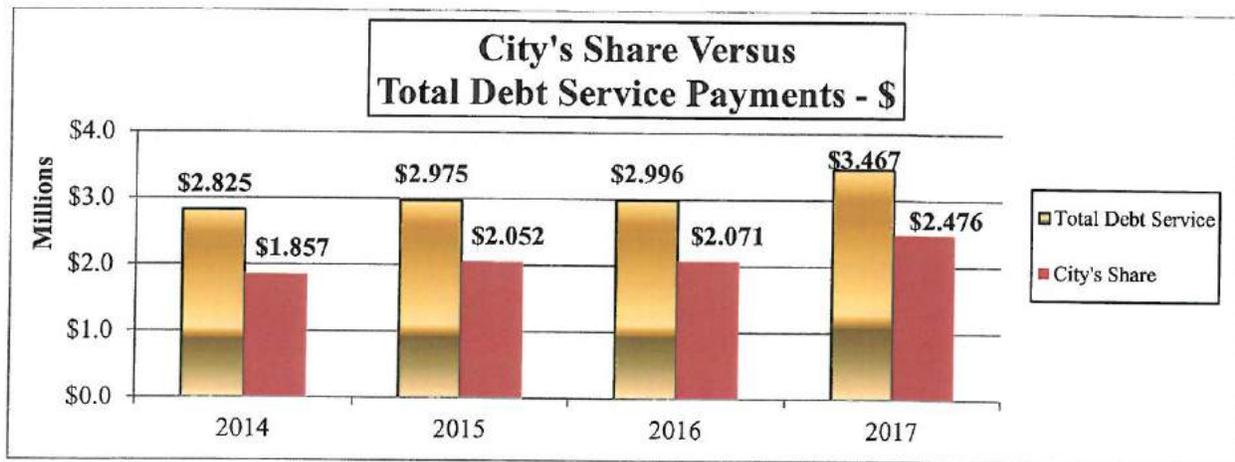
The Debt Service Fund is used to account for the accumulation of resources for, and the payments of, principal, interest and related costs of debt.

## Fund Narrative

The City considers debt financing for major, non-recurring items, which are typically capital in nature. The Debt Service Fund currently accounts for the activity of the ten notes/bond issues outstanding as of June 30, 2016. Final maturity dates on these debt issues range from FY2024 to FY2032. The primary funding source for debt service payments is the Investment Fund, although there are General Fund transfers, transient room taxes, and rental income received as well.

Pursuant to §158 of the Kentucky Constitution, the City shall not incur net general obligation indebtedness to an amount exceeding 10% of the value of taxable property within the City as estimated by the last certified assessment previous to the incurring of the indebtedness. The City's current debt limit is \$233,374,672. The City's projected net general obligation indebtedness of \$30.5 million at 6/30/16 is well within this limit.

In addition, per Administrative Police FIN-27, the annual debt service requirement, which includes principal and interest, shall not exceed 10% of General Fund revenues. For FY2017, the City's net debt service payments (\$3.5 million gross, less \$1 million provided by other funding sources) will be approximately 7.5% of General Fund revenues. The table below illustrates the City's portion of debt service payments over the last few years.



For FY2017, the City is likely to issue the following debt:

Purpose	Amount	Debt Service Funding Source
Dome relocation	\$2.3 million	County Transient Room Tax
Riverfront development	\$1.0 million	Investment Fund
Floodwall pump rehab	\$3.5 million	General Fund
Radio system	\$1.6 million	User fees
City Hall renovation – Ph. 1	\$3.5 million	TBD

## Debt Fund Statement of Revenue and Expenditures

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Revenue</i>				
Licenses & Permits	\$581,698	\$581,718	\$583,320	\$649,720
Property Rent & Sales	\$202,898	\$289,000	\$289,000	\$289,000
Charges for Service	\$95,558	\$52,540	\$52,385	\$52,055
Other Fees	-	\$2	-	-
<i>Interfund Transfers</i>				
General Fund	\$648,719	\$597,221	\$493,740	\$745,365
Investment Fund	\$1,363,251	\$1,603,598	\$1,598,490	\$1,732,855
<b>Total Revenue</b>	<b>\$2,892,124</b>	<b>\$3,124,079</b>	<b>\$3,016,935</b>	<b>\$3,468,995</b>
<i>Expenditures</i>				
Contractual Services	\$1,500	\$1,500	\$1,500	\$2,000
Agent Fees KLC	\$78,880	\$73,753	\$75,150	\$49,000
2001 Series	\$581,698	\$581,718	\$583,315	\$584,720
2003 Series	\$175,920	\$180,816	\$186,555	\$214,510
2004 Series	\$394,014	\$394,079	\$393,775	\$393,110
2005 PFPF	\$497,219	\$447,221	\$492,235	\$493,365
2009 KLC	\$118,499	\$121,790	\$125,575	\$129,320
2009 KACO	\$201,453	\$201,953	\$202,230	\$202,280
2010 Series	\$457,702	\$464,694	\$450,000	\$446,150
2011 Margaret Hank	\$25,000	\$25,000	\$25,000	\$50,000
Murray State University	\$174,999	\$174,999	\$175,005	\$175,000
2013 Series	\$35,240	\$308,055	\$306,595	\$304,540
2016A Series	-	-	-	\$65,000
2016B Series	-	-	-	\$110,000
2016C Series	-	-	-	\$250,000
<b>Total Expenditures</b>	<b>\$2,742,124</b>	<b>\$2,975,578</b>	<b>\$3,016,935</b>	<b>\$3,468,995</b>

# Capital Improvements Fund

## Fund Description

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

## Fund Narrative

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

## Capital Improvements Fund Statement of Revenue and Expenditures

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Revenue</i>				
Grants	\$5,400,145	\$1,618,627	\$11,749,000	-
Property Rent & Sales	\$167,460	\$127,646	-	-
Charges for Service	\$21,908	\$17,944	-	-
Other Fees	\$1,124,679	\$279,037	\$750,000	-
<i>Interfund Transfers</i>				
General Fund	\$674,724	\$1,658,703	\$307,620	-
Investment Fund	\$2,166,680	\$1,727,864	\$1,688,680	\$1,685,000
HOME Fund	-	\$33,956	-	-
Capital Projects Fund	\$186,054	\$868,092	\$10,960	-
Bond Fund	\$2,522,000	-	\$1,271,000	\$5,800,000
Radio Fund	-	\$90,000	-	-
<b>Total Revenue</b>	<b>\$12,263,650</b>	<b>\$6,421,869</b>	<b>\$15,777,260</b>	<b>\$7,485,000</b>
<i>Expenditures</i>				
General Government	\$3,335,129	\$751,012	\$2,657,430	\$535,000
Inspection	\$176,781	\$80,550	\$110,000	\$70,000
Planning	\$118,307	\$43,944	\$6,250	-
Police	\$261,786	\$159,156	\$269,040	-
Fire	\$4,582	\$98,076	\$680	-
Engineering/Public Works	\$6,431,478	\$1,366,691	\$11,691,000	\$3,650,000
Main Street	\$349,969	\$370,610	\$231,900	\$235,000
Special Projects	\$1,248,403	\$1,169,380	\$1,765,000	\$695,000
<i>Interfund Transfers</i>				
General Fund	-	\$5,292	\$6,525	-
Investment Fund	-	\$50,000	-	-
CDBG Fund	-	-	\$125,000	-
Capital Projects Fund	\$186,054	\$868,092	\$10,960	-
<b>Total Expenditures</b>	<b>\$12,112,489</b>	<b>\$4,962,803</b>	<b>\$16,873,785</b>	<b>\$5,185,000</b>

**Capital Improvement Fund – Fiscal Year 2017 Project Listing**

Project Name	FY2017 Budget
<i>Expenditures</i>	
Airport Operation Subsidy	\$110,000
City-Wide Software Upgrade (partial)	\$350,000
Art School, Year 1	\$75,000
Lien Recovery/Foreclosures	\$70,000
Floodwall Rehabilitation (PED)	\$150,000
Riverfront Development	\$1,000,000
Floodwall Pump Repairs	\$2,500,000
Roof Stabilization	\$50,000
Upper Story Living	\$80,000
Façade Grant Program	\$20,000
Downtown Business Grant	\$50,000
Corner Park at 5 <sup>th</sup>	\$35,000
Noble Park Lake Project	\$240,000
Fountain Ave. Property Acquisition	\$165,000
Fountain Ave. Home Owner Incentives	\$140,000
General Facility Maintenance	\$150,000
<b>Total 2017 Expenditures</b>	<b>\$5,185,000</b>

# Bond Fund

## Fund Description

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

## Fund Narrative

For FY2017 it is likely the City will issue the following debt:

Purpose	Amount	Debt Service Funding Source
Dome relocation	\$2.3 million	County Transient Room Tax
Riverfront development	\$1.0 million	Investment Fund
Floodwall pump rehab	\$3.5 million	General Fund
Radio system	\$1.6 million	User fees

## Bond Fund Statement of Revenue and Expenditures

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Revenue</i>				
Bond Proceeds	\$9,275,683	\$4,225,000	-	\$8,350,000
Interest Income	\$13,949	\$5,096	\$2,000	-
<i>Interfund Transfers</i>				
Investment Fund	\$295,093	-	-	-
<b>Total Revenue</b>	<b>\$9,584,725</b>	<b>\$4,230,096</b>	<b>\$2,000</b>	<b>\$8,350,000</b>
<i>Expenditures</i>				
Debt Service	\$5,798,777	\$4,225,000	-	-
<i>Interfund Transfers</i>				
CDBG Fund	-	-	-	\$1,000,000
Capital Projects Fund	\$2,522,000	-	\$1,271,000	\$5,800,000
Radio Fund	-	-	-	\$1,550,000
<b>Total Expenditures</b>	<b>\$8,320,777</b>	<b>\$4,225,000</b>	<b>\$1,271,000</b>	<b>\$8,350,000</b>

## ***Rental Property Fund***

### **Fund Description**

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

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

### **Fund Narrative:**

In FY2016, the City of Paducah was able to retain tenants of occupied buildings with minimum expense. Engineering-Public Works initiated building assessments to better prepare and plan for future responsibilities.

### **Objectives for FY2017:**

- Continue to maintain rental property with minimum expense.

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

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Revenue</i>				
Property Rent & Sales	\$129,906	\$139,926	\$134,920	\$134,920
<i>Interfund Transfers</i>				
General Fund	\$13,550	\$6,479	-	-
Investment Fund	-	-	-	-
<b>Total Revenue</b>	<b>\$143,456</b>	<b>\$146,405</b>	<b>\$134,920</b>	<b>\$134,920</b>
<i>Expenditures</i>				
Contractual Services	\$14,678	\$10,154	\$19,925	\$13,650
Commodities	\$29,838	\$27,578	\$64,545	\$121,270
<i>Interfund Transfers</i>				
General Fund	\$99,572	\$109,676	\$50,450	-
<b>Total Expenditures</b>	<b>\$144,088</b>	<b>\$147,408</b>	<b>\$134,920</b>	<b>\$134,920</b>

# Radio Depreciation & Operation Fund

## Fund Description

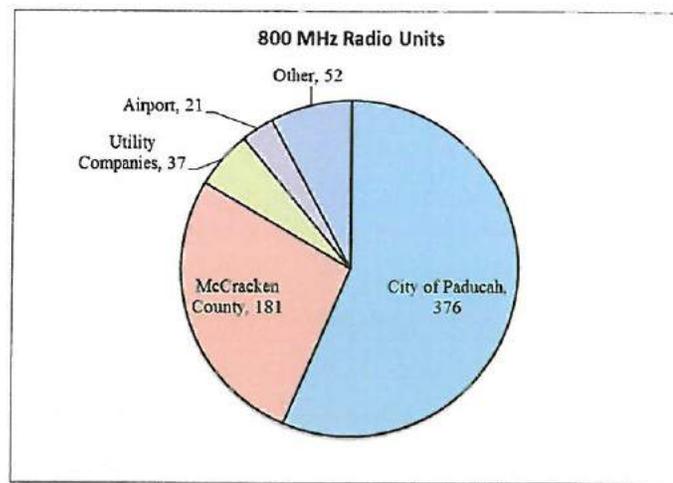
The Radio Depreciation/Operation Fund was established in FY2001 for the purpose of monitoring the revenues & expenses of the City's 800 MHz radio system.

## Fund Narrative

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

### Objectives for FY2017:

- Replace 800MHz radio system



## Radio Depreciation Fund Statement of Revenue and Expenditures

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Revenue</i>				
Property Rent & Sales	\$141,296	\$120,093	\$123,940	\$133,110
Interest Income	\$7,193	\$6,180	\$4,800	\$3,500
<i>Interfund Transfers</i>				
Bond Fund	-	-	-	\$1,550,000
<b>Total Revenue</b>	<b>\$148,489</b>	<b>\$126,273</b>	<b>\$128,740</b>	<b>\$1,686,610</b>
<i>Expenditures</i>				
Contractual Services	\$32,181	\$34,984	\$35,505	\$35,840
Commodities	-	-	\$370	-
Capital Outlay	\$11,276	\$12,293	\$37,000	\$2,400,000
<i>Interfund Transfers</i>				
Capital Projects Fund	-	\$90,000	-	-
<b>Total Expenditures</b>	<b>\$43,457</b>	<b>\$137,277</b>	<b>\$72,875</b>	<b>\$2,435,840</b>

## **ENTERPRISE FUNDS**

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

# *Solid Waste*

## **Department Mission**

The Engineering-Public Works (EPW) Department is dedicated to serving the citizens of Paducah by providing professional engineering services that enhance the quality of life for the people who live in and visit the City of Paducah. Through the use of teamwork and coordination of well-organized divisions within the EPW Department itself, we provide effective and efficient support services for other city departments and strive to use cost effective resources to deliver quality solid waste services, maintain streets, city facilities, and the city's entire vehicle & equipment fleet while working diligently to maintain the city's floodwall in order to protect the citizens, businesses and assets within the City of Paducah. The solid Waste Department consists of 5 divisions: Administration, Residential Collection, Commercial Collection, Compost and Yard Debris Recycling, and Bulk, Brush & Leaf.

### **Administration:**

This division supervises, directs, administers, and manages the resources of all solid waste funds. It ensures that solid waste collection and disposal systems are provided for the customers in an efficient, effective, and economical manner, at or below competitive market rates, and adheres to state and federal regulations.

Administration maintains an inventory of all rollouts and dumpsters. The annual Spring Clean-up Day for Paducah and McCracken County residents is organized and managed by this division. Administration also works with the Compost Facility to improve its operations and offer a high quality composted bio-solids product.

### **Residential Collection:**

The Residential Collection division provides collection and disposal of solid waste for the

residential and commercial roll-out customers. Residential customers are on a once per week schedule. Commercial roll-out customers have the option of multiple pickups per week, depending on the customers' needs. This division also assists in weekly collection of yard waste. 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.

### **Commercial Collection:**

The Commercial Collection division is responsible for the collection and disposal of commercial solid waste materials contained in dumpsters. This division maintains an inventory of all dumpsters and manages their repair and replacement needs.

### **Compost and Yard Debris Recycling:**

The Compost Facility located on North 8<sup>th</sup> Street provides composting programs to meet federal and state targeted goals of 25% reduction in the solid waste stream. This facility operates a bio solids composting facility by using yard waste collected and combining it with bio solids from the wastewater treatment plant to produce an enriched soil amendment.

### **Bulk, Brush, & Leaf:**

This division of Solid Waste provides collection of separated green waste to include tree limbs, bagged grass clippings, bagged leaves, and brush. This division also collects and disposes of white goods, furniture, and green waste at or below competitive market rates, in an economical and effective manner.

## Department Narrative: Solid Waste

### **FY2016 Highlights:**

- Successfully solicited, negotiated and entered into a long term agreement with Freedom Waste to provide a solid waste transfer facility for the citizens of Paducah through 2026.
- Successfully renewed the state permit for compost facility.
- Continued tracking all serial numbers on rollouts and dumpsters that have serial numbers.
- Maintained and continued verifying all account charges match the services provided.
- Maintained replacement priority system for commercial dumpsters.
- Continued to purchase improved customer friendly products for better service delivery to our citizens.
- Researching methods to combine and adjust residential routes to make collection more efficient and cost effective

### **Objectives for FY2017:**

- Create a system to label and track dumpsters that do not have serial numbers from manufacturer.
- Create better efficiency in the collection of yard debris & bulk items.
- Replace compost yard office building.
- Increase number of employees with CDL operator's license.
- Continue to adjust residential routes for greater efficiency.
- Obtain GPS system to enhance customer efficiencies.
- Investigate ways to maintain the appearance of our service trucks and equipment, given the harsh environment for which they serve.



## Staffing Summary: Solid Waste/Engineering/Public Works

	Grade	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Administration</i>					
City Engineer & Pub. Wks Director*	Z	0.2	0.2	0.2	0.2
Assistant EPW Director**	T	-	-	-	0.5
EPW Operations Manager	O	0.2	0.2	0.2	-
Solid Waste Superintendent	N	1.0	1.0	1.0	1.0
Solid Waste Supervisor	L	1.0	1.0	1.0	1.0
Administrative Assistant III	D	1.0	1.0	1.0	1.0
<i>Residential Collection</i>					
Laborer	C	7.0	7.0	7.0	6.0
Truck Driver	C	6.0	6.0	6.0	6.0
<i>Commercial Collection</i>					
Truck Driver	C	4.0	4.0	4.0	4.0
<i>Compost and Yard Debris Recycling</i>					
Compost Supervisor	L	1.0	1.0	1.0	1.0
Compost Equipment Operator	C	1.0	1.0	1.0	1.0
Laborer	C	-	-	-	1.0
<i>Bulk, Brush, &amp; Leaf</i>					
Right-of-way Maintenance	C	3.0	3.0	3.0	3.0
<b>TOTAL</b>		<b>25.40</b>	<b>25.40</b>	<b>25.40</b>	<b>25.70</b>

\*EPW Operations Manager position deleted beginning FY2017

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

## Solid Waste Statement of Revenue and Expenditures

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Revenue</i>				
Grants	\$55,112	\$42,545	\$30,000	\$27,000
Property Rent & Sales	\$13,422	\$42,187	\$75,000	\$55,000
Charges for Services	\$4,410,059	\$4,453,864	\$4,368,000	\$4,421,000
Interest Income	\$48,189	\$39,520	\$28,000	\$28,000
Other Fees	\$9,643	\$3,889	\$3,000	\$3,000
<b>Total Revenue</b>	<b>\$4,536,425</b>	<b>\$4,582,005</b>	<b>\$4,504,000</b>	<b>\$4,534,000</b>
<i>Expenditures</i>				
Administration	\$689,227	\$655,214	\$771,135	\$817,985
Residential Collection	\$1,508,778	\$1,406,704	\$2,117,025	\$1,933,180
Commercial Collection	\$1,126,801	\$1,161,224	\$1,458,180	\$1,444,325
Compost	\$356,606	\$351,047	\$587,425	\$799,370
Bulk, Brush & Leaf	\$257,160	\$215,968	\$256,185	\$269,890
Landfill	\$46,663	\$52,923	\$45,000	\$55,000
Interfund Transfers	\$240,000	\$240,000	\$240,000	\$325,000
<b>Total Expenditures*</b>	<b>\$4,225,235</b>	<b>\$4,083,080</b>	<b>\$5,474,950</b>	<b>\$5,644,750</b>

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

**Solid Waste Expenditure Summary:**

	<u>Actual FY2014</u>	<u>Actual FY2015</u>	<u>Revised FY2016</u>	<u>Adopted FY2017</u>
<i>Administration</i>				
Personal Services	\$260,891	\$229,781	\$249,650	\$278,945
Contractual Services	\$82,256	\$97,971	\$152,715	\$95,340
Commodities	\$40,585	\$37,971	\$41,020	\$41,950
Capital Outlay	\$2,303	\$1,666	\$27,750	\$1,750
Depreciation	\$303,192	\$287,825	\$300,000	\$400,000
<i>Residential Collection</i>				
Personal Services	\$704,169	\$673,880	\$709,100	\$704,015
Contractual Services	\$556,789	\$530,089	\$623,425	\$580,165
Commodities	\$240,738	\$194,778	\$211,500	\$203,000
Capital Outlay	\$7,082	\$7,957	\$573,000	\$446,000
<i>Commercial Collection</i>				
Personal Services	\$221,921	\$198,847	\$199,750	\$244,135
Contractual Services	\$725,840	\$769,528	\$769,885	\$685,975
Commodities	\$176,313	\$180,573	\$189,215	\$193,715
Capital Outlay	\$2,727	\$12,276	\$299,330	\$320,500
<i>Compost &amp; Yard Debris</i>				
Personal Services	\$129,777	\$130,142	\$133,465	\$189,765
Contractual Services	\$113,632	\$113,116	\$160,475	\$140,805
Commodities	\$93,257	\$107,470	\$93,085	\$63,300
Capital Outlay	\$19,940	\$319	\$200,400	\$405,500
<i>Bulk, Brush, &amp; Leaf</i>				
Personal Services	\$174,453	\$144,540	\$155,035	\$179,415
Contractual Services	\$51,358	\$42,674	\$59,425	\$53,625
Commodities	\$31,177	\$28,413	\$40,725	\$36,250
Capital Outlay	\$172	\$341	\$1,000	\$600
<i>Landfill</i>				
Contractual Services	\$46,663	\$52,923	\$45,000	\$55,000
<i>Interfund Transfers</i>				
General Fund	\$240,000	\$240,000	\$240,000	\$325,000
<b>Total Expenditures</b>	<b>\$4,225,235</b>	<b>\$4,083,080</b>	<b>\$5,474,950</b>	<b>\$5,644,750</b>

# Civic Center Fund

## Fund Description

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

## Objectives for FY2017:

- Increase rental revenue.
- Roof replacement.

## Civic Center Fund Statement of Revenue and Expenditures

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Revenue</i>				
Rental Income	\$41,266	\$43,486	\$40,000	\$40,000
Interest on Checking	(\$5)	-	-	-
<i>Interfund Transfers</i>				
General Fund	\$27,872	\$45,986	\$42,010	\$50,600
Investment Fund	-	-	\$78,000	-
<b>Total Revenue</b>	<b>\$69,133</b>	<b>\$89,472</b>	<b>\$160,010</b>	<b>\$90,600</b>
<i>Expenditures</i>				
Contractual Services	\$21,861	\$21,856	\$27,630	\$22,775
Commodities	\$50,094	\$66,440	\$54,380	\$52,800
Capital Outlay	-	-	-	\$5,000
Depreciation	\$10,021	\$10,021	\$10,025	\$10,025
<b>Total Expenditures</b>	<b>\$81,976</b>	<b>\$98,317</b>	<b>\$92,035</b>	<b>\$90,600</b>



## **INTERNAL SERVICE FUNDS**

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

# Fleet Maintenance Fund

## Department Mission

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. These services are responsible to the needs of the customer departments and that conserve vehicle value and equipment investment. This division maintains and repairs all City vehicles including police and fire vehicles, solid waste trucks, heavy equipment, and maintenance equipment. Fleet Maintenance 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.

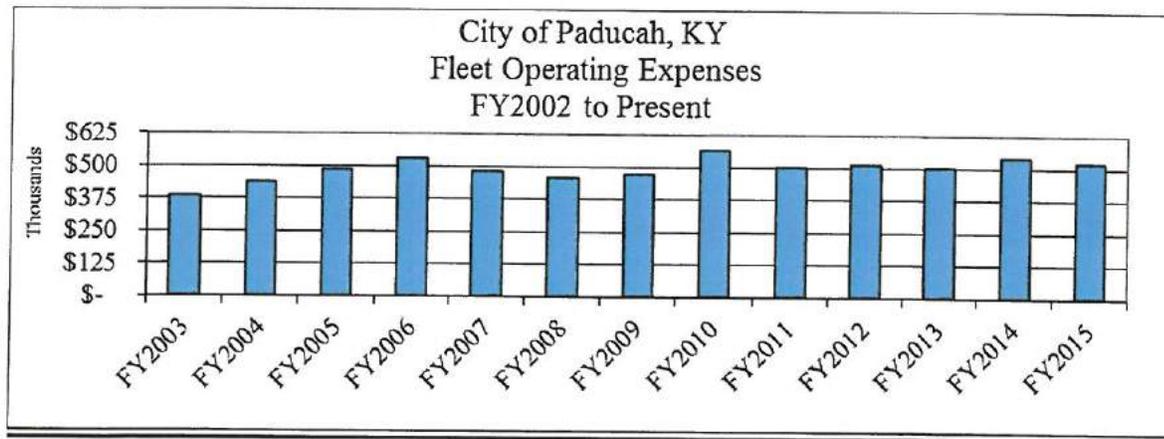
## Department Narrative: Fleet Maintenance

### FY2016 Highlights:

- Ordered, prepared, and put into service four pickups, one street sweeper, three compact SUV’s, one sidearm refuse truck, two sedans and one 15’ batwing mower
- Upgraded Fleet vehicle diagnostic system
- Implemented three year fuel contract
- Mechanics completed more than 1,200 service tickets.
- Implemented streamlining of inventory

### Objectives for FY2017:

- Coordinate with IT to implement a bar code scanning system for inventory
- Continue efforts to streamline inventory
- Attempt to purchase fuel-efficient (greener) vehicles
- Increase mechanic training for fire apparatus and heavy equipment



**Staffing Summary: Fleet Maintenance Fund**

	<u>Grade</u>	<u>Actual FY2014</u>	<u>Actual FY2015</u>	<u>Revised FY2016</u>	<u>Adopted FY2017</u>
<i>Fleet Maintenance</i>					
EPW Fleet/Maintenance Superint.	O	0.5	0.5	0.5	0.5
EPW Fleet Supervisor	L	1.0	1.0	1.0	1.0
Administrative Assistant III	D	1.0	1.0	1.0	1.0
Fleet Mechanic II	I	4.0	4.0	4.0	4.0
<b>TOTAL</b>		<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>

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

	<u>Actual FY2014</u>	<u>Actual FY2015</u>	<u>Revised FY2016</u>	<u>Adopted FY2017</u>
<i>Revenue</i>				
Property Rent & Sales	-	\$122	-	\$500
Interest Income	\$25	\$5	-	-
Internal Service Rev.	\$354,721	\$350,724	\$347,500	\$349,000
Other Fees	\$290	\$110	\$100	\$100
<i>Interfund Transfers</i>				
General Fund	\$163,829	\$189,389	\$188,480	\$201,555
<b>Total Revenue</b>	<b>\$518,865</b>	<b>\$540,350</b>	<b>\$536,080</b>	<b>\$551,155</b>
<i>Expenditures</i>				
Personal Services	\$438,893	\$434,649	\$437,580	\$449,250
Contractual Services	\$33,272	\$32,700	\$34,700	\$35,295
Commodities	\$72,755	\$53,574	\$58,000	\$61,710
Capital Outlay	\$757	\$5,524	\$5,800	\$5,800
Depreciation	\$10,480	\$8,642	\$8,000	\$5,430
<b>Total Expenditures</b>	<b>\$556,157</b>	<b>\$535,089</b>	<b>\$544,080</b>	<b>\$557,485</b>

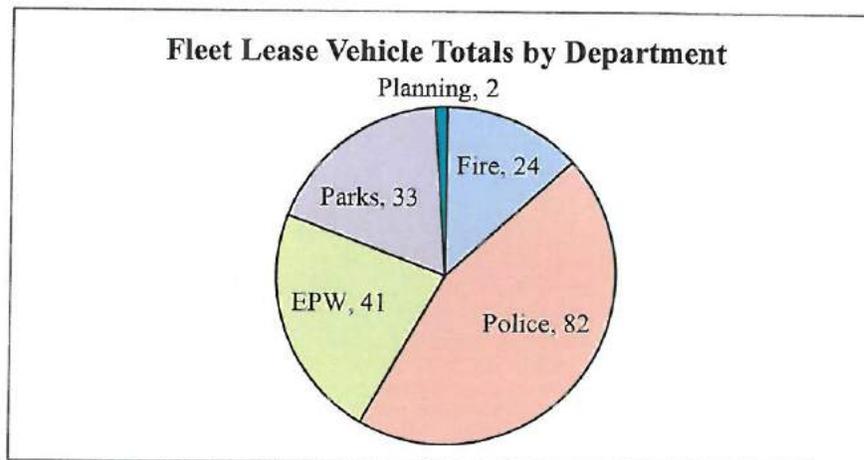
# Fleet Lease Trust Fund

## Fund Description

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

## Fund Narrative

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



## Fleet Lease Trust Fund Statement of Revenue and Expenditures

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Revenue</i>				
Property Rent & Sales	\$758,158	\$753,032	\$827,755	\$917,965
Interest Income	\$32,597	\$27,812	\$22,500	\$22,000
<i>Interfund Transfers</i>				
Insurance Fund	\$8,500	-	-	-
<b>Total Revenue</b>	<b>\$799,255</b>	<b>\$780,844</b>	<b>\$850,255</b>	<b>\$939,965</b>
<i>Expenditures</i>				
Contractual Services	\$28,400	\$32,000	\$38,000	\$48,000
Commodities	\$101	\$949	\$250	\$1,500
Capital Outlay	-	-	\$1,692,000	\$1,168,750
Depreciation	\$609,352	\$658,485	\$756,000	\$840,000
<b>Total Expenditures</b>	<b>\$637,853</b>	<b>\$691,434</b>	<b>\$2,486,250</b>	<b>\$2,058,250</b>

# Insurance Fund

## Fund Description

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

## Fund Narrative

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

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

## Insurance Fund Statement of Revenue and Expenditures

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Revenue</i>				
Internal Service Revenues	\$929,614	\$958,111	\$1,107,150	\$1,164,000
<i>Interfund Transfers</i>				
General Fund	\$98,657	-	\$60,000	\$60,000
Insurance Fund	-	\$72,834	-	-
<b>Total Revenue</b>	<b>\$1,028,271</b>	<b>\$1,030,945</b>	<b>\$1,167,150</b>	<b>\$1,224,000</b>
<i>Expenditures</i>				
Contractual Services	\$950,950	\$958,596	\$1,161,550	\$1,214,500
<i>Interfund Transfers</i>				
Fleet Lease Trust Fund	\$8,500	-	-	-
Insurance Fund	-	\$72,834	-	-
<b>Total Expenditures</b>	<b>\$959,450</b>	<b>\$1,031,430</b>	<b>\$1,161,550</b>	<b>\$1,214,500</b>

# Health Insurance Fund

## Fund Description

The Health Insurance Fund is a self-insured internal service fund designed to capture all manner of financial activities associated with the employee health insurance cafeteria plan.

## Fund Narrative

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

As an 'associate agency', the Joint Sewer Agency (JSA) participates in the City's health insurance plan.

<b>Paducah Health Insurance Fund's Covered Members by Type</b>					
<b>CY</b>	<b>Emp.</b>	<b>E/C</b>	<b>E/S</b>	<b>Family</b>	<b>Total</b>
2016	122	40	25	58	245
2015	124	47	31	55	257
2014	120	45	24	58	247
2013	130	43	26	56	255
2012	130	44	28	55	257
2011	130	41	27	53	251
2010	136	47	33	45	261

## Health Insurance Fund Statement of Revenue and Expenditures

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Revenue</i>				
Internal Service Revenues	\$3,568,847	\$3,751,422	\$3,762,660	\$3,773,000
Other Fees	-	\$573	-	-
<b>Total Revenue</b>	<b>\$3,568,847</b>	<b>\$3,751,995</b>	<b>\$3,762,660</b>	<b>\$3,773,000</b>
<i>Expenditures</i>				
Contractual Services	\$2,697,967	\$3,996,202	\$3,762,660	\$3,773,000
<b>Total Expenditures</b>	<b>\$2,697,967</b>	<b>\$3,996,202</b>	<b>\$3,762,660</b>	<b>\$3,773,000</b>

## **FIDUCIARY FUNDS**

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

# *Appointive Employees' Pension Fund (AEPF)*

## **Fund Description**

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

## **Fund Narrative**

In the past, the AEPF's source of funding has been from investments; however, all Fund assets were exhausted by the end of FY2016. Future funding will come from the General Fund for the remaining life of the Fund for the 3 remaining pensioners.

## **AEPF Fund Statement of Revenue and Expenditures**

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Revenue</i>				
Interest on Checking	\$597	\$274	\$100	-
<i>Interfund Transfers</i>				
General Fund	-	-	-	\$27,615
<b>Total Revenue</b>	\$597	\$274	\$100	\$27,615
<i>Expenditures</i>				
Personal Services	\$21,152	\$19,856	\$19,860	\$19,860
Contractual Services	\$7,465	\$7,514	\$7,755	\$7,730
Commodities	\$18	\$19	\$25	\$25
<b>Total Expenditures</b>	\$28,635	\$27,389	\$27,640	\$27,615

# *Police & Fire Pension Fund (PFPF)*

## **Fund Description**

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

## **Fund Narrative**

This fund is primarily funded by a \$6 million bond that was issued in 2005. Although it was anticipated that this bond would carry the fund to term, the downturn in the economy led to decreased investment earnings and an unfunded liability. An annual transfer from the General Fund is made to meet the minimum actuarial requirement. There is one active member and 54 inactive members in this plan as of the date of this report.

## **PFPF Fund Statement of Revenue and Expenditures**

	Actual FY2014	Actual FY2015	Revised FY2016	Adopted FY2017
<i>Revenue</i>				
Property Rent & Sales	\$877,920	\$139,426	\$350,000	\$350,000
Interest Income	\$179,805	\$171,255	\$225,000	\$225,000
Internal Service Revenues	\$10,809	\$12,290	\$9,915	\$12,000
Other Fees	\$3,534	\$100	-	-
<i>Interfund Transfers</i>				
General Fund	\$411,845	\$385,166	\$395,000	\$432,500
<b>Total Revenue</b>	<b>\$1,483,913</b>	<b>\$708,237</b>	<b>\$979,915</b>	<b>\$1,019,500</b>
<i>Expenditures</i>				
Personal Services	\$1,445,080	\$1,386,273	\$1,356,000	\$1,275,000
Contractual Services	\$48,029	\$48,746	\$53,160	\$51,460
Commodities	\$377	\$369	\$450	\$450
<b>Total Expenditures</b>	<b>\$1,493,486</b>	<b>\$1,435,388</b>	<b>\$1,409,610</b>	<b>\$1,326,910</b>

# *City of Paducah Statistical & Supplemental Information*

## **Guiding Principles and Goals**

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

*Paducah is a vibrant and beautiful river city which is the heart of the four rivers region.*

*Our region has a strong economy.*

*Our City has a national reputation for the arts and tourism.*

*We are a hometown for families and an inclusive community.*

*Our residents enjoy a quality community and fun things to do.*

*Paducah – a great place to call home.*

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

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

## **Government Structure**

Paducah operates under a City Manager Plan form of government. The Paducah Board of Commissioners is made up of the Mayor and four Commissioners elected at large by the citizens on a non-partisan basis. The Mayor is elected for a four-year term and Commissioners for a two-year term. The Mayor and Commissioners have equal voting powers. The existing Mayor and three of the four Commissioners are running for re-election in November 2016. The other seated Commissioner has decided not to run for re-election.

The Paducah Board of Commissioners sets the policies that govern the City. The City Manager is appointed by the Board and assists in formulating objectives, policies, and programs. The City Manager is responsible for the day-to-day operation of the City's approximately 300 full-time employees. Department directors are responsible for their respective departments and report directly to the City Manager. The City of Paducah is comprised of nine main departments: Police, Fire, Finance, General Government, Parks Services, Information Technology, Planning, Engineering-Public Works, and Human Resources.

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

An independent board of directors, the Paducah-McCracken County Convention Center Corporation, oversees two convention center facilities in downtown Paducah. Board members are appointed by Paducah's Mayor and the McCracken County Judge-Executive. The Julian Carroll Convention Center, which was renovated in 2009, encompasses more than 65,000 square feet of convention space. Attached to the Convention Center is the William and Meredith Schroeder Expo Center providing an additional 45,000 square feet.



## Community Overview

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

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

Paducah is uniquely situated at the confluence of the Ohio and Tennessee Rivers. The Paducah area is often referred to as the *Four Rivers Region* and the *Hub of the Inland Waterways* because of its proximity to the Ohio, Tennessee, Cumberland, and Mississippi Rivers. Residents and tourists enjoy the natural features of neighboring Land Between the Lakes National Recreation Area.

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

precipitation. On average, Paducah receives 49 inches of precipitation with an average of nine inches of snow.

## History

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

Paducah thrived in the 19<sup>th</sup> century due to its port and dry

dock facilities and factories. However, the extreme fluctuation of the Ohio River led to several floods with the most notable in 1937. As a result, the United States Army Corps of Engineers



constructed a 12-mile concrete and earthen floodwall to protect Paducah. The floodwall continues to protect the city and has become a tourist attraction due to its beautiful Dafford murals and Greenway Trail. However, many of the floodwall’s mechanical components are in need of rehabilitation or replacement, one of the City’s most critical projects with a significant budgetary impact.

In addition to river and rail industries, Paducah is called the *Atomic City* due to an area just outside of Paducah being

selected in 1948 for the development of a uranium enrichment plant. The plant has been decommissioned with the facility currently undergoing significant cleanup. The uranium enrichment plant led to population growth in Paducah in the mid-19<sup>th</sup> century. However, over the past several decades, Paducah’s population has been on the decline even with its strategic location.

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

## Economic Overview

The Paducah-McCracken County Labor Shed consists of 11 counties in western Kentucky and southern Illinois with a population of more than 233,000. Paducah has a mix of commercial, industrial, cultural, institutional, and hospitality-

based businesses. Healthcare and education services are among the top employers. The accredited Paducah Area Chamber of Commerce is the sixth largest in the state with approximately 1000 business members. The area also is served by Barkley Regional Airport which is located in McCracken County. The airport receives some financial support from the City of Paducah. It provides two, daily nonstop flights from Paducah to Chicago-O’Hare with United Express service.

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

Source: McCracken County Property Valuation Administrator

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

Source: U.S. Census Bureau American Community Survey (2014)



With Paducah’s easy river access and rail service, the city has become the headquarters for several river industry giants including Ingram Barge, Marquette Transportation, James Marine, and Crouse Corporation. Paducah is at the center of the inland waterways linking cities including Pittsburgh, Pennsylvania and Minneapolis/St. Paul, Minnesota to the Gulf of Mexico. The Paducah Riverport Authority has

made its move to position itself for growth in the sector of intermodal river transportation through the purchase of the largest flat-top tower crane in North America. In 2015, the U.S. Department of Commerce Foreign-Trade Zone Board approved the Riverport to establish a foreign-trade zone which will be a good business recruitment tool.

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

<b>Paducah's Principal Employers (2015)</b>		
<b>Employer</b>	<b>Employees (1)</b>	<b>% of Total Employment (2)</b>
Baptist Health Paducah	1713	6.32%
Lourdes Hospital	1645	6.07%
Walmart	999	3.69%
Paducah Public Schools	598	2.21%
West Kentucky Community & Technical College	518	1.91%
City of Paducah	471	1.74%
LYNX Services	421	1.55%
State of Kentucky	347	1.28%
Parkview Convalescent Center	284	1.05%
Computer Services, Inc.	255	0.94%
Paxton Media Group	223	0.82%
<b>TOTALS</b>	<b>7474</b>	<b>27.58%</b>
Sources:		
(1) City of Paducah Finance Department		
(2) State of Kentucky – Office of Employment and Training. Ratio based on employment within County of McCracken		

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

Sources:  
 (1) U.S. Census Bureau  
 (2) Board of Education, represents elementary and secondary public schools  
 (3) Kentucky Cabinet for Human Resources, Department for Employment Services

## Educational Opportunities

In the past few years, more than \$90 million worth of secondary school and college facilities have been completed in Paducah and McCracken County. The 94,000 square-foot Paducah Middle School opened in 2013. Just outside of the Paducah city limits is the new 300,000 square-foot McCracken County High School, a state-of-the-art facility that consolidated three county high schools. This facility also opened in 2013. The new Murray State University Paducah Campus opened in 2014. The facility, which received financial support from the City through bond payments, is situated across from West Kentucky Community & Technical College (WKCTC) along Paducah’s higher education corridor on U.S. 62. WKCTC received notification in 2015 that the Aspen Institute named it as one of the top three community colleges in the United States. In addition to the variety of higher education opportunities offered through WKCTC, the college’s Emerging Technology Center features an 18,000 square-foot high bay area that allows customizable training for a variety of companies. The University of Kentucky Paducah Engineering Campus also resides in that corridor in addition to the Challenger Learning Center.



## Population, Housing, and Education Overview

QuickFacts	Paducah	Kentucky
Population (estimated, July 1, 2014)	24,978	4,413,457
Population (2010 Census)	25,024	4,339,367
Percent Change (2010 to 2014)	-0.18%	1.70%
Persons under 5 years, percent, 2010	6.3%	6.5%
Persons under 18 years, percent, 2010	21.8%	23.6%
Persons 65 years and over, percent, 2010	18.2%	13.3%
Female persons, percent, 2010	54.0%	50.8%
White alone, percent, 2010	71.0%	87.8%
Black or African American alone, percent, 2010	23.7%	7.8%
American Indian and Alaska Native alone, percent, 2010	0.2%	0.2%
Asian alone, percent, 2010	1.0%	1.1%
Native Hawaiian and Other Pacific Islander alone, percent, 2010	Z	0.1%
Two or More Races, percent, 2010	3.0%	1.7%
Hispanic or Latino, percent, 2010	2.7%	3.1%
Veterans, 2010-2014	2187	303,167
Foreign born persons, percent, 2010-2014	2.0%	3.4%
Housing units, April 1, 2010	12,851	1,950,382
Owner-occupied housing unit rate, 2010-2014	49.8%	67.7%
Median value of owner-occupied housing units, 2010-2014	\$97,500	\$121,600
Households, 2010-2014	11,317	1,702,235
Persons per household, 2010-2014	2.11	2.50
Living in same house 1 year ago, percent of persons age 1 year+, 2010-2014	82.7%	84.7%
Language other than English spoken at home, % of persons age 5 years+	3.7%	5.0%
High school graduate or higher, percent of persons age 25 years+, 2010-2014	85.7%	83.5%
Bachelor's degree or higher, percent of persons age 25 years+, 2010-2014	22.7%	21.8%
Median household income (in 2014 dollars), 2010-2014	\$31,338	\$43,342
Per capita income in past 12 months (in 2014 dollars), 2010-2014	\$24,938	\$23,741
Persons in poverty, percent	24.6%	19.1%
Source: U.S. Census Bureau		

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

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

## Cultural Community and Recreation

Paducah is internationally known for its arts and culture, and the City of Paducah provides financial support to many of the local arts agencies. Paducah is called *Quilt City USA*® based on the founding of the American Quilter's Society by quilt visionaries William and Meredith Schroeder. Celebrating its 32<sup>nd</sup> year in 2016, AQS QuiltWeek™ attracts approximately 30,000 local and international visitors each April. These quilt and art enthusiasts also visit the National Quilt Museum of the United States located in downtown Paducah. In January 2016, Meredith Schroeder announced that Paducah will begin having biannual quilt shows in 2017, one in April and the other in September.



Paducah also is known as a *Creative City*. Paducah's long tradition of quilting and fiber arts led to its designation in 2013 by the United Nations Educational, Scientific and Cultural Organization (UNESCO) as a City of Crafts & Folk Art. The local economic impact of tourism is \$190 million in direct expenditures and approximately \$300 million in total expenditures.

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

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

Neighborhood revitalization is a City of Paducah priority. When City leaders adopted a plan in 2002 to revitalize Lower Town, the oldest neighborhood in Paducah, many residents were

hesitant since the plan involved a nationwide invitation to artists. Paducah invited artists to come to the neighborhood and restore neglected homes into galleries and living quarters. Lower Town now is a neighborhood full of galleries and working artists. Paducah's neighborhood revitalization model has received national awards and attention. In 2007, the City of Paducah adopted a plan to revitalize another neighborhood, Fountain Avenue. Since then, 32 new residential structures have been built with 70 structures seeing significant rehabilitation.

The City of Paducah also offers more than two dozen parks and recreational facilities. Current projects include the addition of a shelter and restrooms at the Noble Park tennis courts, the Riverfront Redevelopment Project, the six-acre Fountain Avenue Health Park, and the extension of the Greenway Trail from Campbell Street to the riverfront. The Parks Master Plan that was completed in 2002 has served Paducah as a road map for the long term development of parks. Over 75% of the primary goals have been met through steady efforts of the City staff and the City Commission. Over the past few years, Paducah has added the Greenway Trail, Skatepark, Coleman Park Sprayground, Dog Park, disc golf course, the Boundless Playground, footgolf, and the Paducah Recreation Center. Renovations have been made at Noble Park including the parking areas, the amphitheater, swimming pool, and Phase I of the stabilization of the bank of the Noble Park Lake.

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



## *The Budget Process*

February 2, 2016 – Workshop – Capital project funding

February 16, 2016 – Workshop – Storm water system planning

February 2016 – Finance sends out budget calendar to departments

February 29 – March 4, 2016 – Personal services population for FY2016 verified

March 15, 2016 – Workshop – Floodwall pump station #2 rehabilitation

March 2016 – Payroll cost projections finalized for personal services

April 1-7 2016 – Budget worksheets to departments with cover memo and instructions

April 8, 2016 – Budget worksheets due back to Finance Department

April 13 – 22, 2016 – Department budget interviews with Finance Director

April 25 – May 4, 2016 – Department budget interviews with City Manager

May 20, 2016 – Present draft budget proposal to Commission

May 24, 2016 – Budget presentation of proposed budget

June 21, 2016 – Introduce 1<sup>st</sup> reading of budget ordinance

June 28, 2016 – Second reading and adoption of budget ordinance

July 5, 2016 – FY2017 budget book posted on City website

**Employee Budget Census**

CC	Department/Divisions	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 Adopted 2014-2015	FY2016 Adopted 2015-2016	FY2017 Adopted 2016-2017
0102	MAYOR & COMMISSION *	5	5	5	5	5	5	5	5	5
0103	CITY MANAGER	4	4	4	4	4	4	4	4	5
0104	CITY CLERK	2	2	2	2	2	1	1	1	1
0105	LEGAL	<u>1</u>								
	<b>TOTAL GEN GOVT</b>	<b><u>12</u></b>	<b><u>12</u></b>	<b><u>12</u></b>	<b><u>12</u></b>	<b><u>12</u></b>	<b><u>11</u></b>	<b><u>11</u></b>	<b><u>11</u></b>	<b><u>12</u></b>
0201	ADMINISTRATION	3	2	2	2	2	2	2	2	2
0202	ACCOUNTING & BUDGET	5	4	4	4	4	4	4	4	4
0203	HUMAN RESOURCES	3	3	3	0	0	0	0	0	0
0205	REVENUE	<u>6</u>	<u>5</u>							
	<b>TOTAL FINANCE</b>	<b><u>17</u></b>	<b><u>14</u></b>	<b><u>14</u></b>	<b><u>11</u></b>	<b><u>11</u></b>	<b><u>11</u></b>	<b><u>11</u></b>	<b><u>11</u></b>	<b><u>11</u></b>
0301	PRDA	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
0501	INFORMATION TECHNOLOGY	<u>4</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
0801	ADMINISTRATION	2	2	2	2	0	0	0	0	0
0802	CONSTRUCTION	5	4	4	5	0	0	0	0	0
0803	CODE ENFORCEMENT	5	4	5	4	0	0	0	0	0
0804	NEIGHBORHOOD REDEVELOPMENT	<u>1</u>	<u>0</u>							
	<b>TOTAL INSPECTION</b>	<b><u>13</u></b>	<b><u>10</u></b>	<b><u>11</u></b>	<b><u>11</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
1201	ADMINISTRATION	3	3	3	3	3	3	3	3	3
1202	PLANNING	2	1	1	1	1	1	1	1	2
1203	GRANTS	2	2	2	2	2	2	2	2	2
1206	SECTION 8	3	3	3	3	3	3	3	3	3
1207	DOWNTOWN DEVELOPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
	<b>TOTAL PLANNING</b>	<b><u>10</u></b>	<b><u>9</u></b>	<b><u>9</u></b>	<b><u>9</u></b>	<b><u>9</u></b>	<b><u>9</u></b>	<b><u>10</u></b>	<b><u>10</u></b>	<b><u>11</u></b>
1601	ADMINISTRATIVE SERVICES	11	9	4	4	4	4	4	5	5
1602	PATROL	65	64	65	64	64	60	60	61	61
1604	INVESTIGATIONS	<u>17</u>	<u>17</u>	<u>21</u>	<u>22</u>	<u>20</u>	<u>23</u>	<u>23</u>	<u>21</u>	<u>21</u>
	<b>TOTAL POLICE</b>	<b><u>93</u></b>	<b><u>90</u></b>	<b><u>90</u></b>	<b><u>90</u></b>	<b><u>88</u></b>	<b><u>87</u></b>	<b><u>87</u></b>	<b><u>87</u></b>	<b><u>87</u></b>
1801	ADMINISTRATION	2	2	2	2	4	4	5	4	4
1802	SUPPRESSION	62	59	59	59.5	59	60	59	60	60
1803	PREVENTION	4	2	2	2	1	2	2	2	11
1804	TRAINING	1	1	1	1	1	1	1	1	1
1805	CONSTRUCTION	0	0	0	0	5	5	5	5	0
1806	CODE ENFORCEMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>0</u>
	<b>TOTAL FIRE</b>	<b><u>69</u></b>	<b><u>64</u></b>	<b><u>64</u></b>	<b><u>64.5</u></b>	<b><u>74</u></b>	<b><u>76</u></b>	<b><u>76</u></b>	<b><u>76</u></b>	<b><u>76</u></b>
2201	ADMINISTRATION	5.5	3	0	0	0	0	0	0	0
2202	STREET MAINTENANCE	25	23	23	23	20	20	21	21	21.25
2214	DOWNTOWN LANDSCAPE	4	14	0	0	0	0	0	0	0
2216	MAINTENANCE	<u>30</u>	<u>15</u>	<u>13.5</u>	<u>11.5</u>	<u>13.5</u>	<u>13.5</u>	<u>12.5</u>	<u>12.5</u>	<u>12.75</u>
	<b>TOTAL EPW - PUBLIC WORKS</b>	<b><u>64.5</u></b>	<b><u>55</u></b>	<b><u>36.5</u></b>	<b><u>34.5</u></b>	<b><u>33.5</u></b>	<b><u>33.5</u></b>	<b><u>33.5</u></b>	<b><u>33.5</u></b>	<b><u>34</u></b>
2208	ADMINISTRATION	3	3	3	3.4	3.4	3.4	3.4	3.4	3.7
2209	RESIDENTIAL	15	14	14	13	13	13	13	13	12
2210	COMMERCIAL	3	4	4	4	4	4	4	4	4
2211	COMPOST & RECYCLING	2	2	2	2	2	2	2	2	3
2212	BULK BRUSH	<u>4</u>	<u>4</u>	<u>3</u>						
	<b>TOTAL SOLID WASTE</b>	<b><u>27</u></b>	<b><u>27</u></b>	<b><u>26</u></b>	<b><u>25.4</u></b>	<b><u>25.4</u></b>	<b><u>25.4</u></b>	<b><u>25.4</u></b>	<b><u>25.4</u></b>	<b><u>25.7</u></b>

**Employee Budget Census**

CC	Department/Divisions	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 Adopted 2014-2015	FY2016 Adopted 2015-2016	FY2017 Adopted 2016-2017
2215	FLEET MAINTENANCE	<u>6</u>	<u>8</u>	<u>6.5</u>						
2401	ADMINISTRATION	7	7	7	7	7	7	7	7	7
2402	GROUNDS & CEM. (moved from 2216)	0	0	17	17	17	17	17	17	17
2409	PUBLIC SERVICES (moved from 4411)	0	0	0	0	0	0	1	1	1
	<b>TOTAL PARKS SERVICES</b>	<u>7</u>	<u>7</u>	<u>24</u>	<u>24</u>	<u>24</u>	<u>24</u>	<u>25</u>	<u>25</u>	<u>25</u>
3011	HUMAN RIGHTS	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3307	ENGINEERING	6	5	7	7.6	7.6	6.6	6.6	6.6	5.8
3308	FLOOD CONTROL	5	5	5	5	5	5	5	5	5
	GIS	<u>2</u>	<u>0</u>							
	<b>TOTAL EPW - ENGINEERING</b>	<u>13</u>	<u>10</u>	<u>12</u>	<u>12.6</u>	<u>12.6</u>	<u>11.6</u>	<u>11.6</u>	<u>11.6</u>	<u>10.8</u>
3511	RISK/HUMAN RESOURCES	<u>1.5</u>	<u>1</u>	<u>1</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>4</u>
4411	PRA	<u>5</u>	<u>3</u>	<u>5</u>	<u>4</u>	<u>3</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>TOTAL FULL-TIME POSITIONS</b>	<u>343</u>	<u>317</u>	<u>318</u>	<u>314.5</u>	<u>309</u>	<u>307</u>	<u>306</u>	<u>306</u>	<u>308</u>

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

<b>Summary:</b>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>
GENERAL FUND	310	282	285.5	282.6	277.1	275.1	274.1	274.1	275.8
ENTERPRISE FUNDS	<u>33</u>	<u>35</u>	<u>32.5</u>	<u>31.9</u>	<u>31.9</u>	<u>31.9</u>	<u>31.9</u>	<u>31.9</u>	<u>32.2</u>
<b>FULL-TIME POSITIONS</b>	<u>343</u>	<u>317</u>	<u>318</u>	<u>314.5</u>	<u>309</u>	<u>307</u>	<u>306</u>	<u>306</u>	<u>308</u>

2008-2009 2009-2010 2010-2011 2011-2012 2012-2013 2013-2014 2014-2015 2015-2016 2016-2017

**Outstanding Debt (revised May 2016)  
Projected at Fiscal Year Ending June 30, 2017**

Debt Issue	Issue Date	Original Debt	Balance @ 6-30-2016	Mid-Year Adjustments	Debt Service Payment - FY2017			Funding Source - FY2017			Projected Balance @ 6-30-2017		
					Principal	Interest	Total	City	Other	Total			
2016A Dome Relocation #	2016	Exempt	\$0	\$2,300,000	\$0	\$65,000	\$65,000	\$0	\$65,000	\$0	\$2,300,000		
2016B Riverfront Project #	2016	Exempt	\$0	\$1,000,000	\$90,000	\$20,000	\$110,000	\$110,000	\$0	\$0	\$910,000		
2016C Floodwall Pumps #	2016	Exempt	\$0	\$3,500,000	\$179,000	\$71,000	\$250,000	\$250,000	\$0	\$0	\$3,210,000		
2016D Radio System #	2016	Exempt	\$0	\$1,600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,600,000		
2016E City Hall #	2016?	Exempt	\$0	\$3,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$3,500,000		
2013 Series - TeleTech	September, 2013	Taxable	\$1,134,529		\$75,284	\$35,328	\$110,612	\$110,612	\$0	\$0	\$1,059,245		
2013 Series - Macco	September, 2013	Taxable	\$1,050,471		\$69,716	\$32,715	\$102,431	\$102,431	\$0	\$0	\$980,755		
2013 Series - Noble Prk Pool	September, 2013	Exempt	\$990,000		\$65,000	\$26,494	\$91,494	\$91,494	\$0	\$0	\$925,000		
M. H. Facility	April, 2011	Exempt	\$100,000		\$50,000	\$0	\$50,000	\$50,000	\$0	\$0	\$50,000		
2011 MSU Facility Bonds	November, 2011	Exempt	\$2,224,792		\$115,704	\$59,296	\$175,000	\$175,000	\$0	\$0	\$2,109,088		
2014A (2010) Series - BAs	March, 2010	Exempt	\$4,805,000		\$300,000	\$146,150	\$446,150	\$446,150	\$0	\$0	\$4,505,000		
2009 KACO - Julian Carroll Conv *	April, 2009	Exempt	\$1,874,375		\$115,000	\$87,278	\$202,278	\$202,278	\$0	\$0	\$1,759,375		
2009 Series - KLC	March, 2009	Exempt	\$1,979,839		\$128,479	\$43,840	\$172,319	\$172,319	\$0	\$0	\$1,851,360		
2014B (2005) Series - PFPF	November, 2005	Exempt	\$4,055,000		\$395,000	\$98,366	\$493,366	\$493,366	\$0	\$0	\$3,660,000		
2011 (2004) Series - Genova (Infinite)	May/June, 2004	Taxable	\$2,530,000		\$300,000	\$93,104	\$393,104	\$52,052	\$341,052	\$0	\$2,230,000		
2003 Series - KLC	June, 2003	Exempt	\$1,500,125		\$190,510	\$30,000	\$220,510	\$220,510	\$0	\$0	\$1,309,615		
2010B (2001) Series - Conv Center **	June, 2001	Exempt	\$4,955,000		\$440,000	\$144,718	\$584,718	\$0	\$584,718	\$0	\$4,515,000		
					\$ 54,254,093	\$ 27,199,131	\$ 11,900,000	\$ 2,513,692	\$ 953,289	\$ 3,466,981	\$ 2,476,212	\$ 3,466,982	\$ 36,585,439
										GF	\$493,366		
										IF	\$1,982,846		

\* - Debt service equally shared with McCracken County, amount shown is City share only.  
 \*\* - Funded with County Bed Tax (2%); any balance is split 3-ways between City, County & CVB. (refinanced in FY2011)  
 \*\*\* - Debt service equally shared with McCracken County after Genova rental payments. (refinanced in FY2012)  
 # - Debt issue for anticipated issues, FY2016 & FY2017.

Debt Metrics	9.2%		3.5%		12.7%		71.4%					
	Beg Bal versus original debt	50.1%	Current FY Principal vs. Beg Balance	9.2%	Current FY Interest vs. Beg Balance	3.5%	Current FY Princ & Int vs. Beg Balance	12.7%	City's share of funded debt service	71.4%	End Bal versus Beg. Balance	134.5%

**CONTRACT SERVICE FUNDING RECOMMENDATIONS - FY2017**

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	\$ 110,000	\$ 110,000	004-9999-699.90-40
Brooks Stadium Commission	Dr. Frank Hideg	\$ 7,500	\$ 7,500	001-2401-534.23-07
Civic Beautification	Dabney Haugh	\$ 3,000	\$ 3,000	001-0106-511.80-76
Community Scholarship Foundation	Ashley Wright, WKCTC	\$ 125,000	\$ 125,000	004-0401-536.23-07
PJC - (PEG)	Ashley Wright, WKCTC	\$ 11,000	\$ 11,000	001-2811-535.23-17
EntrePaducah	Scott Darnell	\$ 50,000	\$ 50,000	004-0401-536.23-07
GPEDC, Inc.	Scott Darnell	\$ 250,000	\$ 250,000	004-0401-536.23-07
Hotel Metropolitan	Betty Dobson	\$ 2,500	\$ 2,500	004-0401-536.80-59
Wall to Wall	Ro Morse	\$ 16,300	\$ 16,300	004-0401-536.80-75
Human Rights Commission	Dr. Bernice Belt	\$ 41,955	\$ 41,955	001-3011-514
McCracken County - Animal Control/Shelter	Judge Robert Leeper	\$ 180,900	\$ 180,900	001-0106-511.23-16
Midtown Alliance of Neighbors	Sharon Poat	\$ 20,000	\$ 20,000	004-0402-536.80-68
Art School	Ashley Wright, WKCTC	\$ 75,000	\$ 75,000	004-9999-699.90-40
Paducah Band Concert	Douglas Van Fleet	\$ 3,400	\$ 3,400	001-2401-534.23-07
Paducah Tighman 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
<b>Art Consortium:</b>				
Luther F. Carson Four Rivers Center, Inc. (FRC)	Brian Laczko (Debbie Wattier)	\$ 63,325	\$ 63,325	004-0401-536.80-61
Maiden Alley Cinema	Landee Bryant	\$ 5,240	\$ 5,240	004-0401-536.80-71
Market House Theatre	Michael Cochran	\$ 13,710	\$ 13,710	004-0401-536.80-60
National Quilt Museum	Frank Bennett	\$ 14,925	\$ 14,925	004-0401-536.80-65
Paducah Symphony Orchestra, Inc.	Daniel Sene	\$ 17,345	\$ 17,345	004-0401-536.80-55
River Discovery Center	Julie Harris	\$ 6,455	\$ 6,455	004-0401-536.80-57
Yeiser Art Center	Lindsey Maestri	\$ 4,000	\$ 4,000	004-0401-536.80-33
	<b>Totals</b>	<b>\$ 1,263,555</b>	<b>\$ 1,263,555</b>	

# *Glossary of Terms*

## **A**

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

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

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

## **B**

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

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

## **C**

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

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

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

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

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

## **D**

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

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

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

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

## **E**

**Enterprise Fund** – A fund established to account for operations that are financed and operated in a manner similar to private business. It is the City's intent to recover

the costs of providing the service primarily through user charges.

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

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

## F

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

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

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

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

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

**Fiscal Year (FY)** – A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Paducah’s fiscal year begins July 1<sup>st</sup> and ends the following June 30<sup>th</sup>. The term

FY2016 denotes the fiscal year beginning July 1, 2015 and ending June 30, 2016.

## G

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

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

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

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

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

## I

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

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

## K

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

## M

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

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

## O

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

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

## P

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

Pension Trust Funds – A fund that is made up of money that has been contributed by

both the employer and the employee for pension benefits. A trustee administers the funds and invests the money, collects the earnings and interest, and distributes the benefits.

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

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

## R

Reserve – Fund balance that cannot be appropriated or spent.

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

## S

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

## U

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