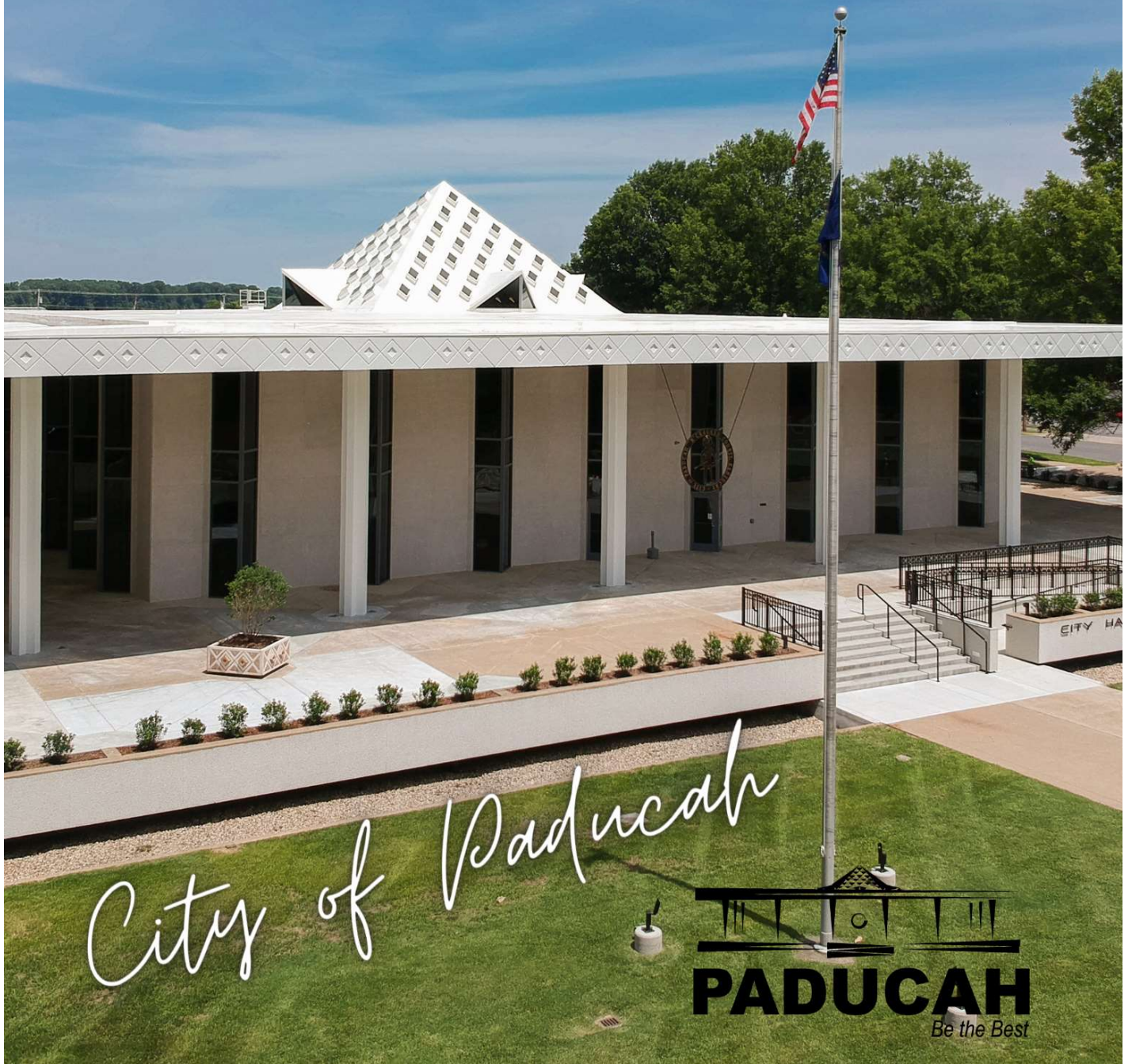


FY2025

ANNUAL BUDGET



City of Paducah

PADUCAH
Be the Best

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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, 2024 and ending June 30, 2025. Not only is this budget a financial plan from which you can learn about the City's finances, the FY2025 Budget Document has also been designed as an operations guide which gives you information pertaining to the production and performance of individual City department operations and staffing levels.

Budget Format

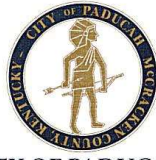
The document is divided into four major sections: Introduction, Financial/Operational, Statistical & Supplemental Information, and Appendices.

The Introduction contains the City Manager's letter which explains the major policies and issues which impacted the development of the City's 2025 Fiscal Year Budget. This section also contains the City's mission statement and core beliefs, the official ordinance adopting the FY2025 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. The adopted FY2025 Budget is 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 revenue and expenditure amounts for the 2022 and 2023 fiscal years. The revised column reflects year to date budgeted revenue and expenditure amounts in the 2024 fiscal year. Finally, the adopted column reflects the 2025 fiscal year proposed budgeted amounts. Within each fund there are departments which further describe a component of the City's organization. Each department is presented with its mission statement, a history of staffing for the department and/or fund, the department's accomplishments from the outgoing fiscal year, goals for the upcoming fiscal year, and a table detailing its specific budget numbers.

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

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



CITY OF PADUCAH

300 South 5th Street
P. O. Box 2267
Paducah, KY 42002-2267
Phone: (270) 444-8530

Daron E. Jordan, CEcD
City Manager

Michelle Smolen
Assistant City Manager

Paducah Residents:

I am pleased to present to you the Fiscal Year (FY) 2024-2025 adopted budget for the City of Paducah. This budget is the result of the hard work by the Mayor, Commissioners, and #TeamPaducah. This budget is focused on providing the services required to keep our community as a special place to live, work, and play.

The foundation of this budget is maintaining a fiscal sustainability mindset and continuing to provide great value to our residents through forward thinking and conservative planning. It is through that lens that we are also able to focus on the City Commission's priorities as adopted this past winter. Special attention has been given to allocate our limited financial resources in a manner that ensures progress is being made in each area of the Commission's adopted priorities. In doing so, our work in crafting the budget was guided by the vision of Mayor and City Commission.

The adopted Budget (all funds) is One Hundred and Twenty-one Million Dollars for FY 2024-2025. This budget required that we consider current, and projected, economic conditions and closely examine that ongoing and one-time projects can be accomplished within the constraints of available funding. Doing so ensures that we can complete long-term projects and not sacrifice those priorities that the Commission wishes to accomplish during this current budget cycle. During the FY 2024-2025 budget cycle, the General Fund, which includes the majority of our operational expenses, represents forty-eight percent of the City's total budget. This year's General Fund budget represents a twenty-six percent increase over the prior year's General Fund budget and is driven by inflation, personnel costs, and increased costs associated with infrastructure.

With each new Fiscal Year comes challenges and opportunities to craft solutions to meet those challenges. As we become farther removed from the pandemic, we see continued business development and a related correlation to revenue stabilization. However, we are also mindful that inflation increases our costs to provide services and to complete construction projects. Therefore, we are ever aware that we must continue to evaluate our revenue forecasts so that inflationary impacts do not negatively impact our operating budgets.



CITY OF PADUCAH

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Daron E. Jordan, CEcD
City Manager

Michelle Smolen
Assistant City Manager

Due to a tradition of conservative budgeting and building up a healthy reserve fund balance, we were able to draw down some of our reserves to enhance funding in certain areas. Those areas include increased funding for street paving and storm sewer projects. Even while using some of our reserves, our team continues efforts to uphold efficient financial practices to ensure that the use of these reserve funds is not so great that our ability to maintain a healthy reserve balance is impacted. We continue to maintain our budget policy of ensuring that Ten Percent of our annual revenues are placed into our reserve fund.

As we look to the future of Paducah and strive to improve the quality of life for our residents, we must continue to focus on upkeeping our assets and infrastructure. This budget places a priority in the ongoing and future maintenance of our facilities while continuing to plan for the future facilities that will replace those that require replacement. As with previous budgets, our team has included measures to ensure the City is able to balance its operating and capital budgets for the current fiscal year as well as future budgets. Our continued fiscal strength requires that we manage expenditure growth so as to keep the cost of services as low as possible. In order to do so, we are committed to transparency, crafting strong financial policies, looking for ways to enhance efficiencies, continuing to provide necessary public services, and focusing on maintaining our facilities and infrastructure.

I would like to thank the Mayor and the City Commission for their guidance and support throughout the development of this budget. This budget was a collaborative effort which involved team members at all levels. Our Executive Leadership Team, and their departmental budget liaisons, continue to demonstrate innovation and a fiscal conservative mindset. To Assistant City Manager Michelle Smolen, Finance Director Jonathan Perkins, and Controller Audra Kyle, thank you for your diligence and professionalism that ensured this budget process stayed within our fiscal constraints and kept the Commission priorities at the forefront. Thank you also to our Finance Teammates who spent long hours, often behind the scenes, to provide analysis and data collection. Each of you played an important part in crafting the FY 2024-2025 budget document.

Respectfully,

Daron E. Jordan, CEcD

City Manager

ORDINANCE NO. 2024-06-8815

AN ORDINANCE ADOPTING THE CITY OF PADUCAH, KENTUCKY, ANNUAL OPERATING BUDGET FOR THE FISCAL YEAR JULY 1, 2024, THROUGH JUNE 30, 2025, BY ESTIMATING REVENUES AND RESOURCES AND APPROPRIATING FUNDS FOR THE OPERATION OF CITY GOVERNMENT

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

WHEREAS, the Board of Commissioners has reviewed and discussed the proposed Annual Operating Budget and desires to adopt it for Fiscal Year 2025.

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

Section 1. The Annual Operating Budget for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025, including all sources of estimated revenues and appropriations for all City funds as set forth in Exhibit Number 1 attached hereto is hereby adopted.

Section 2. The balance of all capital construction, renovation, improvement projects, and grants currently approved and/or nearing completion are hereby approved for re-appropriation and carry over for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025.

Section 3. 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 appropriations. The Investment Fund's minimum undesignated cash balance shall be 10% of the Investment Fund's budgeted appropriations. The Solid Waste Fund's minimum unreserved cash balance shall be 10% of the Solid Waste's budgeted operating expenses.

B. The City Manager or designee is authorized to transfer appropriated amounts between funds, departmental budget line items, projects, between divisions of departments, and between departments as shown in Exhibit Number 1.

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

D. City Manager shall assure that recurring revenues and resources are greater than or equal to recurring expenditures. The City Manager or his designee shall be authorized to increase appropriations in an amount not to exceed any unanticipated increases in revenue or resources.

E. The City Manager has the authority to enact a budget allocation program or to transfer funds to or from any departmental line item appropriation. Department Directors shall be responsible for keeping all appropriated accounts within their respective department positive.

F. As vehicles are acquired, the City will fully fund the Fleet Lease Trust Fund in order to replace rolling stock owned by the Fleet Lease Trust Fund as it achieves obsolescence. The Fleet Lease Trust Fund shall be funded with monthly lease charges assigned to rolling stock as determined by the Finance Director or his designee. All non-enterprise funded rolling stock is owned by the City's Fleet Lease Trust Fund, and leased to respective departments for use.

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

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

I. The City will provide to all eligible employees up to a \$727 per month credit (for the months of July - December 2024) to be applied to the Comprehensive Health Insurance Benefit Plan (Cafeteria Plan) as directed by the employee. In January 2025, this monthly credit may be adjusted by the Board of Commissioners as recommended by the City Manager or his designee.

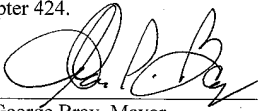
J. The City will maintain a special fund called Investment Fund, and is considered an extension of the General Fund. The Investment Fund is funded with a 1/2 cent portion of the City's occupational license fee (employee payroll withholding tax). This fund is dedicated to the following expenditures: economic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

L. The Oak Grove Cemetery (PF0048) project will be funded in the following manner: 30% of all cemetery lot sales, and 30% of all cemetery crypt sales will be credited to the project. Proceeds are to be used solely for the general care, maintenance, and embellishments of the cemetery.

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

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

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


George Bray, Mayor

ATTEST:

Lindsay Parish, City Clerk

Introduced by the Board of Commissioners, May 28, 2024
Adopted by the Board of Commissioners, June 11, 2024
Recorded by Lindsay Parish, City Clerk, June 11, 2024
Published by The Paducah Sun, June 13, 2024

ORD\FINANCE\Budget FY2025

City of Paducah
Annual Operating Budget for All Funds and Categories of Government
Estimated Appropriations & Expenditures
FY2025 (July 1, 2024 to June 30, 2025)
Exhibit No. 1

	General Fund	Special Revenues	Capital Projects	Debt Service	Enterprise Funds	Internal Service	Trust Funds	Total
Sources:								
Fines	\$ 100,500	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,500
Grants	991,305	1,257,000	-	-	64,000	-	-	2,312,305
Interest Income	1,400,000	493,417	-	30,000	138,690	292,500	125,500	2,480,107
Bond Proceeds	-	0	-	-	-	-	-	0
Charges for Service	832,980	40,000	-	-	5,245,000	5,639,560	0	11,757,540
Other Fees	57,000	105,140	-	-	1,000	-	500	163,640
Occupational License	32,733,500	8,600,650	-	656,670	-	-	-	41,990,820
Permits & Fees	557,000	-	-	-	5,500	-	-	562,500
Property Rent	542,000	312,951	-	0	36,000	1,222,905	-	2,113,856
Property Taxes	9,174,095	-	-	-	-	-	-	9,174,095
Recreation Fees	143,000	-	-	-	-	-	-	143,000
Sales	27,000	-	-	-	90,000	25,000	309,465	451,465
Other Taxes	-	1,303,000	-	-	-	-	-	1,303,000
Total	\$ 46,558,380	\$ 12,142,158	\$ -	\$ 686,670	\$ 5,580,190	\$ 7,179,965	\$ 435,465	\$ 72,582,828
Fund Transfers In	\$ 595,570	\$ 3,813,000	\$ 11,296,250	\$ 2,961,370	\$ 304,100	\$ 143,766	\$ 310,000	\$ 19,424,056
Total Sources	\$ 47,153,950	\$ 15,955,158	\$ 11,296,250	\$ 3,648,040	\$ 5,884,290	\$ 7,323,731	\$ 745,465	\$ 92,006,884
Expenditures:								
Administration	\$ 2,290,190	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 2,590,190
Finance	1,522,982	13,959,167	2,200,000	3,617,780	-	7,341,445	-	28,641,374
Information Technology	2,033,876	-	35,000	-	-	-	-	2,068,876
Customer Experience	528,632	-	-	-	-	-	-	528,632
Planning	905,893	-	3,597,000	-	-	-	-	4,502,893
Police	14,063,509	116,165	100,000	-	-	-	-	14,279,674
Fire	11,899,435	-	474,250	-	-	-	-	12,373,685
Public Works	4,975,504	2,501,705	1,080,000	-	-	879,981	-	9,437,190
Parks	4,466,056	-	160,000	-	442,681	-	-	5,068,737
Cable Authority	85,325	-	-	-	-	-	-	85,325
Human Rights	15,215	-	-	-	-	-	-	15,215
Engineering	2,083,848	-	3,350,000	-	-	-	-	5,433,848
Human Resources	707,568	-	-	-	-	-	-	707,568
Investment Fund	-	1,590,400	-	-	-	-	-	1,590,400
E911	-	3,579,397	-	-	-	-	-	3,579,397
Solid Waste	-	-	-	-	6,595,685	-	-	6,595,685
Pensions	-	-	-	-	-	-	861,190	861,190
Fund Transfers Out	12,059,746	10,002,550	-	-	341,390	91,370	-	22,495,056
Total Expenditures	\$ 57,637,779	\$ 31,749,384	\$ 11,296,250	\$ 3,617,780	\$ 7,379,756	\$ 8,312,796	\$ 861,190	\$ 120,854,935
Reserves Utilized (Beg. Cash)	\$ (10,483,829)	\$ (15,794,226)	\$ -	\$ 30,260	\$ (1,495,466)	\$ (989,065)	\$ (115,725)	\$ (28,848,051)

FUNDS	APPROPRIATIONS
GENERAL	\$ 57,637,779
MAP	2,501,705
INVESTMENT	8,315,330
TIF	0
E911	3,721,817
OPIOID	64,200
COURT AWARDS	116,165
ROOM TAX	1,850,650
DEBT	3,617,780
CIP	11,296,250
BOND FUND	15,000,000
SOLID WASTE	6,937,075
TRANSIENT BOAT DOCK	442,681
RENTAL	154,482
RADIO DEPR	25,035
FLEET MAINTENANCE	879,981
FLEET LEASE TRUST	2,425,255
INSURANCE	1,348,140
HEALTH INSURANCE	3,659,420
PPPF	786,765
OTHER TRUSTS	74,425

\$ 120,854,935

VISION, MISSION AND VALUES

Vision Statement

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

Mission Statement

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

Organizational Values

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

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



DIRECTORY

MAYOR

George Bray

BOARD OF COMMISSIONERS

Sandra Wilson – Mayor Pro-Tem

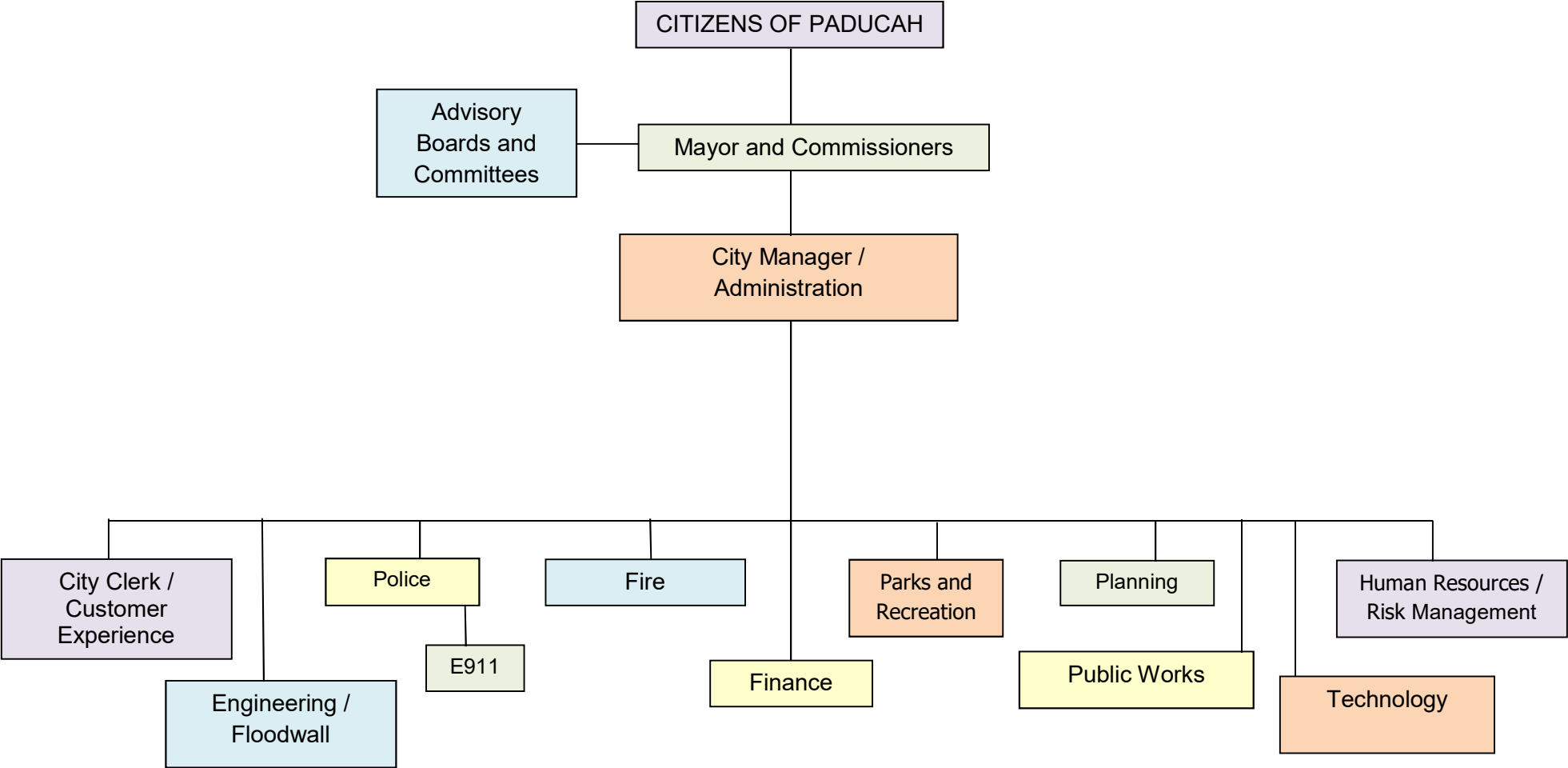
Raynarldo Henderson

Robert Buz Smith

David Guess

City Manager.....	Daron Jordan
Finance Director.....	Jonathan Perkins, CPA
City Clerk.....	Lindsay Parish
Chief Technology Director.....	Eric Stuber
Interim Planning Director.....	Carol Gault
Police Chief.....	Brian Laird
Fire Chief.....	Steve Kyle
Public Works Director.....	Chris Yarber
Parks and Recreation Director.....	Amie Clark
Interim City Engineer.....	Greg Guebert
Human Resources Director.....	Stefanie Wilcox
Communications Manager.....	Pam Spencer

ORGANIZATIONAL CHART



BUDGETED DEPARTMENTAL STAFFING SUMMARY

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

	2022	2023	2024	2025
General Fund				
Administration ¹	12.0	12.0	10.0	10.0
Finance	11.0	11.0	12.0	12.0
Technology	5.0	6.0	8.0	8.0
Clerk / Cust. Exp.	5.0	4.0	4.0	5.0
Planning	7.0	7.0	7.0	7.0
Police	90.0	90.0	90.0	91.0
Fire	75.0	75.0	75.0	75.0
Public Works	38.0	36.75	36.75	36.75
Parks and Recreation	25.7	25.7	25.7	26.7
Engineering	11.0	11.0	11.0	12.0
Human Resources	4.0	4.0	5.0	5.0
Total General Fund	283.7	282.45	284.45	288.45
Solid Waste Fund				
Solid Waste	25.5	25.0	25.0	25.0
Fleet Maint. Fund				
Fleet Maintenance	6.5	8.25	8.25	8.25
E911 Fund				
E911	23.0	23.0	23.0	23.0
Transient Boat Dock Fund				
Boat Dock	0.3	0.3	0.3	0.3
TOTAL ALL FUNDS	339.0	339.0	341.0	345.0

¹Includes (5) elected officials

FINANCIAL ACCOUNTING STRUCTURE

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

Governmental Funds

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



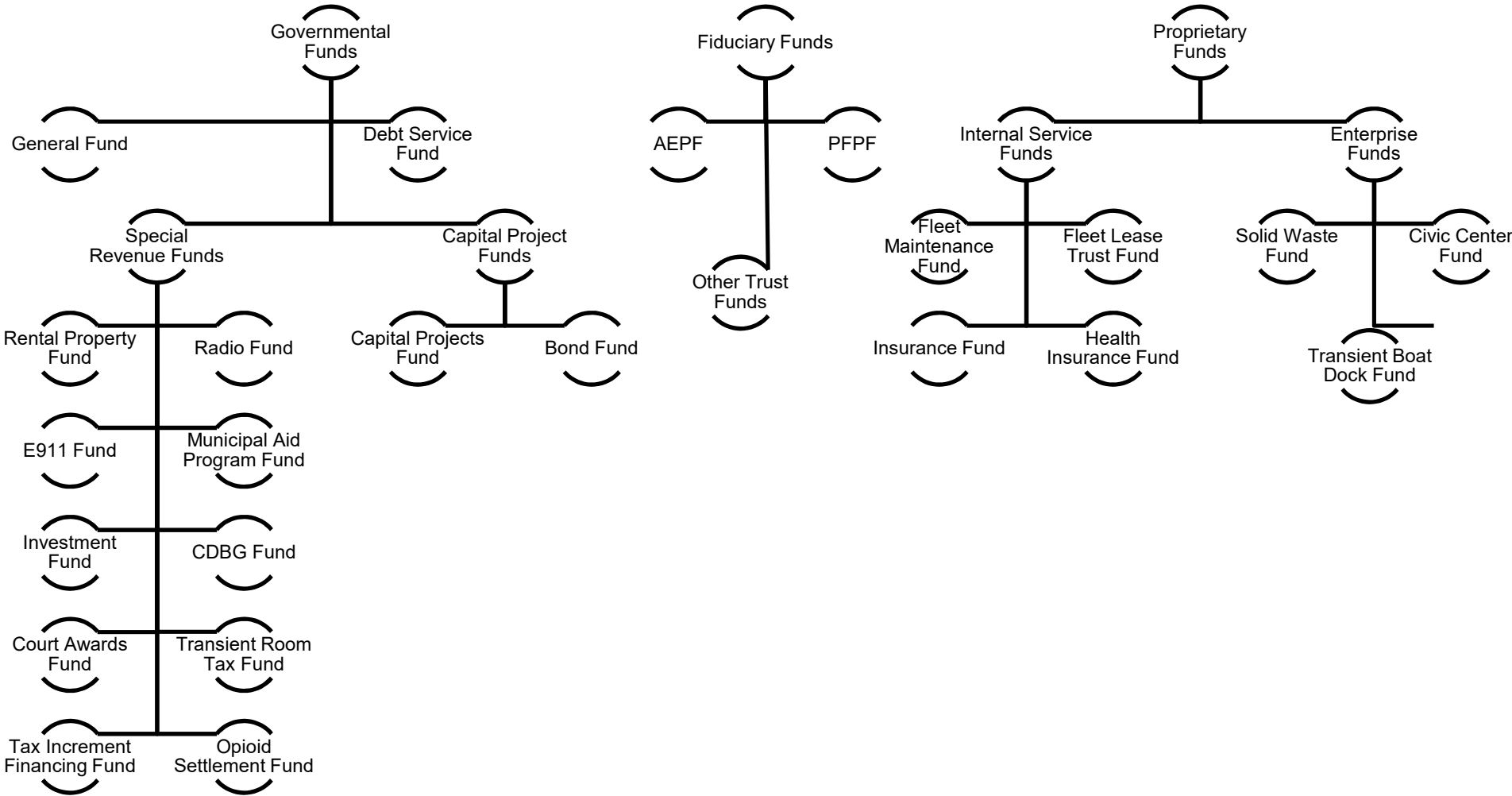
Proprietary Funds

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

Fiduciary Funds

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

FINANCIAL ACCOUNTING STRUCTURE



GOVERNMENTAL FUNDS

GENERAL FUND

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

GENERAL FUND STATEMENT OF REVENUE AND EXPENDITURES

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
Revenues				
Leases	0	\$100,343	0	0
Fines	\$90,933	\$120,939	\$102,500	\$100,500
Grants	\$1,581,482	\$5,095,654	\$1,116,000	\$991,305
Interest Income	\$206,665	\$1,416,842	\$900,000	\$1,400,000
Loans	0	\$2,921,340	0	0
Charges for Service	\$760,885	\$808,381	\$743,520	\$832,980
Other Fees	\$70,372	\$116,006	\$82,550	\$57,000
Licenses	\$29,497,397	\$31,663,059	\$30,878,500	\$32,733,500
Permits & Fees	\$565,335	\$570,066	\$564,500	\$557,000
Property Rent	\$376,356	\$406,121	\$456,045	\$542,000
Taxes	\$8,456,428	\$8,895,878	\$8,566,150	\$9,174,095
Recreation Fees	\$100,855	\$152,001	\$92,500	\$143,000
Sales	\$42,562	\$21,233	\$23,500	\$27,000
Audit Adjustments	\$103,955	0	0	0
Interfund Transfers	\$549,456	\$663,881	\$520,756	\$595,570
Total Revenues	\$42,402,682	\$52,951,753	\$44,046,521	\$47,153,950
Expenditures				
Administration	\$1,870,721	\$1,910,791	\$2,180,341	\$2,290,190
Finance	\$1,245,517	\$1,319,600	\$1,467,617	\$1,522,982
Technology	\$894,625	\$3,524,572	\$1,506,521	\$2,033,876
Clerk/Customer Experience	\$448,853	\$447,338	\$469,663	\$528,632
Planning	\$603,360	\$647,471	\$793,342	\$905,893
Police	\$11,642,350	\$12,637,436	\$13,486,837	\$14,063,509
Fire	\$9,729,500	\$10,438,612	\$11,387,316	\$11,899,435
Public Works	\$3,988,232	\$4,205,814	\$4,794,212	\$4,975,504
Parks and Recreation	\$3,123,799	\$3,316,436	\$3,786,090	\$4,466,056
Cable Authority	\$132,612	\$85,343	\$85,355	\$85,325
Human Rights	\$10,914	\$10,820	\$23,643	\$15,215
Engineering/Floodwall	\$1,547,400	\$1,604,703	\$1,931,910	\$2,083,848
Human Resources	\$500,749	\$505,168	\$677,694	\$707,568
Audit Adjustments	\$347,561	\$882,911	0	0
Interfund Transfers	\$3,252,460	\$6,975,815	\$3,559,336	\$12,059,746
Total Expenditures	\$39,338,653	\$48,512,830	\$46,149,877	\$57,637,779

GENERAL FUND STATEMENT OF REVENUES BY SOURCE

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
Fines				
Warrant Service Fee	\$32,430	\$37,960	\$30,000	\$32,000
Nuisance Violations	\$24,852	\$49,917	\$45,000	\$46,000
Other Fines	\$33,648	\$33,062	\$27,500	\$22,500
Grants				
State Incentive – Police	\$416,351	\$490,056	\$455,000	\$458,000
State Incentive – Fire	\$361,305	\$401,000	\$382,000	\$375,000
Other Grants	\$803,827	\$4,204,597	\$279,000	\$158,305
Interest Income	\$206,665	\$1,416,842	\$900,000	\$1,400,000
Charges for Service				
Tax Collection Fee – PJC	\$8,187	\$8,347	\$8,000	\$8,600
Tax Collection Fee – School	\$218,976	\$232,684	\$220,000	\$262,000
Overhead (Admin) Charges	\$345,000	\$364,720	\$362,220	\$363,800
Other Charges for Service	\$188,722	\$202,629	\$153,300	\$198,580
Licenses & Permits				
Payroll Tax	\$17,958,572	\$19,383,060	\$19,000,000	\$20,300,000
Insurance Tax	\$5,834,012	\$6,331,216	\$6,100,000	\$6,500,000
Business License	\$5,297,560	\$5,375,589	\$5,400,000	\$5,450,000
ABC License	\$164,976	\$191,680	\$180,000	\$185,000
License Penalties	\$413,107	\$418,281	\$225,000	\$325,000
Revenue sharing with County	(\$170,830)	(\$36,767)	(\$26,500)	(\$26,500)
Permits & Fees				
KY Telecommunication Tax	\$309,648	\$315,011	\$315,000	\$293,000
Building & Electrical	\$187,660	\$182,041	\$181,000	\$201,000
Other Permits & Fees	\$68,028	\$73,014	\$68,500	\$63,000
Property Rent & Sales				
Forest Hills Lease	\$340,762	\$363,240	\$426,045	\$432,000
Other Property Rent & Sales	\$35,595	\$42,881	\$30,000	\$110,000
Taxes				
Real Current Year	\$5,509,977	\$5,869,136	\$6,085,000	\$6,475,000
Personal Current Year	\$554,439	\$593,663	\$600,000	\$600,000
Vehicle Tax County	\$913,410	\$996,543	\$905,000	\$1,016,000
PJC Tax Collection	\$361,124	\$368,753	0	0
Local Bank Deposit Tax	\$403,997	\$406,141	\$416,000	\$405,000
PILT – Paducah Power	\$247,152	\$246,135	\$247,000	\$236,000
Annexation Rebates	(\$47,125)	(\$118,173)	(\$50,850)	(\$56,905)
Other Taxes	\$513,456	\$533,680	\$364,000	\$499,000
Recreation Fees	\$100,855	\$152,001	\$92,500	\$143,000
Sales	\$42,562	\$21,233	\$23,500	\$27,000
Other Fees	\$70,372	\$116,006	\$82,550	\$57,000
Audit/GASB Adjustments	\$103,954	\$3,021,723	0	0
Interfund Transfers	\$549,456	\$663,881	\$520,756	\$595,570
Total Revenues	\$42,402,682	\$52,951,782	\$44,046,521	\$47,153,950

ADMINISTRATION

Department Mission:

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

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

Board of Commissioners:

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

City Manager's Office:

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

The communication function and grants administration also reside in the City Manager's Office. The Communications 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. The Grants Administrator applies for and administers federal, state, and private grants.

Staffing Summary: Administration

	Actual FY2022	Revised FY2023	Actual FY2024	Proposed FY2025
<i>Mayor & Commissioners</i>				
Mayor	1.0	1.0	1.0	1.0
Commissioner	4.0	4.0	4.0	4.0
<i>City Manager</i>				
City Manager	1.0	1.0	1.0	1.0
Assist. City Manager	1.0	1.0	1.0	1.0
Communications Manager	1.0	1.0	1.0	1.0
ERP Manager*	1.0	1.0	0.0	0.0
Business Analyst*	1.0	1.0	0.0	0.0
Grants Administrator	1.0	1.0	1.0	1.0
Senior Admin Assistant	1.0	1.0	1.0	1.0
TOTAL	12.0	12.0	10.0	10.0

*For FY2024 ERP Manager became Software Manager and Business Analyst became Software Specialist and moved to Technology Department.



FY2024 Accomplishments:

- Held an annual retreat with the Commission to create the City Commission Priorities, worked with the Leadership Team to implement the priorities and completed regular reporting. The Administration department also plays a key role in the implementation of the priorities.
- Adopted and implemented a balanced budget.
- Continued to work with the Board of Commissioners on the proposed expenditures for the 2020 bond proceeds and complete the projects utilizing ARPA funds.
- Lead the Natural Gas and Telecommunications Franchise process.
- Implemented comprehensive marketing campaign for mental health awareness including social media posts, proclamations, wrapping of PATS cutaway bus, and a billboard.
- Developed marketing campaign focusing on beautification and code awareness called Considerate & Kind Paducah.
- Created Customer Use and Commenting Policy for social media sites.
- Worked with Paducah Human Rights Commission to provide media training, logo development, and marketing materials for Fair Housing Luncheon.
- Focused on growing social media presence with launch of City of Paducah Instagram page and number of e-news subscribers with a nearly 50 percent growth since previous fiscal year.
- Provided regular grant update reports and presented the list of current, pending and closed grants to the Board of Commissioners

FY2025 Goals:

- Continue to oversee the implementation and complete the reporting for the City Commission Priorities.
- Continue to focus on promotions, education, and awareness of City Commission Priorities with specific communication campaigns regarding the Trails and Bike Lanes, Mental Health Awareness, Quality of Life, and more.
- Explore using an outside facilitator to create the Commission Priorities for 2025.
- Continue to work with the Board of Commissioners on the proposed expenditures for the 2020 bond proceeds.
- Lead the Natural Gas and Telecommunications Franchise process.
- Maintain the quarterly grant reporting process and continue to present the list of current, pending and closed grants to the Board of Commissioners.

Department Budget Summary: Administration

Department Summary:

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
Personal Services	\$995,889	\$1,011,002	\$965,935	\$981,545
Contractual Services	\$557,106	\$567,318	\$842,911	\$938,295
Commodities	\$99,794	\$108,929	\$151,495	\$150,350
Contributions	\$217,933	\$223,542	\$220,000	\$220,000
Total Dept. Budget	\$1,870,722	\$1,910,791	\$2,180,341	\$2,290,190

Division Summary:

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Mayor & Commission</i>				
Personal Services	\$202,572	\$211,349	\$210,658	\$209,068
Contractual Services	\$51,209	\$1,131	\$1,160	\$11,700
Commodities	\$52,678	\$60,113	\$82,750	\$83,450
<i>City Manager</i>				
Personal Services	\$793,317	\$799,653	\$755,277	\$772,477
Contractual Services	\$34,189	\$21,519	\$42,920	\$25,795
Commodities	\$47,116	\$48,816	\$68,745	\$66,900
<i>Corporate Counsel</i>				
Contractual Services	\$223,710	\$280,794	\$325,000	\$250,000
<i>Other¹</i>				
Contractual Services	\$247,998	\$263,874	\$473,831	\$650,800
Contributions	\$217,933	\$223,542	\$220,000	\$220,000
Commodities	0	0	0	0
Total Dept. Budget	\$1,870,722	\$1,910,791	\$2,180,341	\$2,290,190

¹Other includes Non-Departmental, Memberships & Contingency, and Civic Beautification divisions of Administration

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.

Administration:

Administration oversees the general operation, which includes: budget preparation, accounting/payroll, debt management, budget monitoring, revenue collection, 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, the annual budget, and the Comprehensive Annual Financial Report. This division processes bi-weekly payroll for all employees and prepares all manner of payroll-related reports, along with processing all purchase requisitions entered by departments, issuing over 6,000 vendor payments a year.

Revenue:

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

Staffing Summary: Finance

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Administration</i>				
Director of Finance	1.0	1.0	1.0	1.0
Senior Admin Assistant	1.0	1.0	1.0	1.0
<i>Accounting & Budget</i>				
Controller	1.0	1.0	1.0	1.0
Senior Accountant	1.0	1.0	1.0	1.0
Accountant	2.0	2.0	2.0	2.0
<i>Revenue</i>				
Revenue Manager	1.0	1.0	1.0	1.0
Revenue Auditor	1.0	1.0	1.0	1.0
Revenue Technician II	0.0	1.0	1.0	1.0
Revenue Technician	3.0	2.0	3.0	3.0
TOTAL	11.0	11.0	12.0	12.0

FY2024 Accomplishments:

- Awarded the 33rd consecutive GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY2023 Comprehensive Annual Financial Review
- Coordinated foreclosure actions for numerous delinquent property tax accounts
- Utilized social media in an effort to detect business licensing non-compliance
- Maintained the City's bond rating
- Prepared the FY2025 budget
- Continued to refine ERP software; including support for Fleet Maintenance software; and, ESS development and support

FY2025 Goals:

- Continue to monitor opportunities to refinance debt issues, when possible
- Refine the General Fund's 5-year projection tool for revenues and expenditures
- Produce an audit document worthy of receiving the GFOA Certificate for Achievement for Excellence in Financial Reporting
- Produce Paducah's second Popular Annual Financial Report (PAFR) for FY2024
- Refine ERP software Phase 1 – Accounting, Budget, Purchasing
- Refine ERP software replacement Phase 2- Business Licenses and General Billing
- Refine ERP software Phase 4 – Property Taxes
- Refine ERP software Phase 5 – Human Resources/Payroll
- Continue to streamline the look and evaluate the functionality of the City of Paducah Budget document
- Maintain the City's bond rating of AA-
- Continue developing methods, processes, procedures, and partnerships in an effort to attain 100% business license and payroll tax compliance
- Continue efforts to collect delinquent accounts, including but not limited to: property taxes, business licenses, and payroll taxes
- Continue engagement with Arbitrage Consultants to review 2020A GOB compliance

Department Budget Summary: Finance

Department Summary:

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
Personal Services	\$1,057,229	\$1,146,258	\$1,272,277	\$1,327,592
Contractual Services	\$118,387	\$83,936	\$86,200	\$81,235
Commodities	\$69,904	\$89,405	\$109,140	\$114,155
Total Dept. Budget	\$1,245,520	\$1,319,599	\$1,467,617	\$1,522,982

Division Summary:

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Administration</i>				
Personal Services	\$285,771	\$336,628	\$352,054	\$370,408
Contractual Services	\$3,198	\$3,242	\$3,860	\$3,310
Commodities	\$8,622	\$7,970	\$16,150	\$15,980
<i>Accounting & Budget</i>				
Personal Services	\$387,813	\$415,102	\$439,630	\$455,962
Contractual Services	\$46,317	\$28,623	\$29,830	\$24,485
Commodities	\$18,266	\$20,427	\$28,750	\$27,975
<i>Revenue</i>				
Personal Services	\$383,645	\$394,528	\$480,593	\$501,222
Contractual Services	\$68,872	\$52,071	\$52,510	\$53,440
Commodities	\$43,016	\$61,008	\$64,240	\$70,200
Total Dept. Budget	\$1,245,520	\$1,319,599	\$1,467,617	\$1,522,982



TECHNOLOGY

Department Mission:

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

- Advisory roles to its customers;
- Network and telecommunication infrastructure;
- Application software implementation, training, and support;
- Geospatial data, information, analysis, and solutions.

The Technology department consists of four divisions: Support, Infrastructure, Software, and Geographic Information Systems (GIS).

Support:

The support division provides both hardware and software support to all users of technology in the City of Paducah as well as Joint Sewer Agency. This division currently provides support to over 375 users and approximately 900 endpoints.

Infrastructure:

The Technology Department administers and maintains the City network operations center providing voice and data communications and network resources to all City departments 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 Paducah Police and Fire Departments wireless mobile network, hardware, software, and network infrastructure for 911 operations is administered and maintained by the Technology Department.

Software:

The Software division is responsible for implementation, deployment, process improvement analysis, business intelligence and training for all software used by the City of Paducah and Joint Sewer Agency. This division acts as a liaison between software as a service providers and end users; most notably Tyler Technologies.

Geographic Information Systems:

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

Staffing Summary: Technology

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
Director Information Tech	1.0	0.0	0.0	0.0
Chief Technology Director	0.0	1.0	1.0	1.0
Software Manager	0.0	0.0	1.0	1.0
Software Specialist	0.0	0.0	1.0	1.0
Systems Administrator	0.0	0.0	1.0	1.0
Systems Technician	0.0	0.0	1.0	1.0
Network Administrator	2.0	2.0	0.0	0.0
Help Desk Technician	1.0	1.0	1.0	1.0
GIS Manager	0.0	1.0	1.0	1.0
GIS Specialist	1.0	1.0	1.0	1.0
TOTAL	5.0	6.0	8.0	8.0

*For FY2024 ERP Manager became Software Manager and Business Analyst became Software Specialist and moved from Administration to Technology.

FY2024 Accomplishments:

- Updated Computer Aided Dispatch addressing Geographic Information System database to Ky State NextGen 911 standards
- Modernized server infrastructure by virtualizing 25 physical servers
- Conducted phishing awareness training for all employees and started a monthly phishing testing campaign
- Implemented Multi-factor authentication (MFA) for Microsoft 365 accounts
- Implemented a digital time and attendance solution for all hourly employees
- Updated all EnerGov reports for Fire Prevention to increase load time and efficiency

FY2025 Goals:

- Financial Transparency Portal for citizens
- Capital Project Transparency Portal for citizens
- Internally, use the data we have more efficiently to create meaningful reports that compare data to find what we are doing well and what needs attention
- Internally, use the data we have to create reports to replace the laborious task of piecing together information we need to report metrics and complete processes in a timely and more efficient manner
- Meet with each department Director to analyze their business processes in order to:
 - Ensure full adoption of the system to maximize our ROI
 - Analyze existing processes that could be automated
 - Remove any barriers, if able, caused by the system
- Continued network infrastructure improvements

Department Budget Summary: Technology

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
Personal Services	\$433,604	\$416,145	\$794,902	\$857,313
Contractual Services	\$353,038	\$2,955,855	\$475,349	\$569,097
Commodities	\$67,312	\$94,485	\$130,325	\$115,380
Capital Outlay	\$40,671	\$58,087	\$105,945	\$492,086
Total Dept. Budget	\$894,625	\$3,524,572	\$1,506,521	\$2,033,876

CITY CLERK AND CUSTOMER EXPERIENCE

Department Mission:

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

➤ *Accessible Information*

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

➤ *Fostering Empathy*

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

➤ *Open Communication*

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

➤ *Supporting Journeys*

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

➤ *Citizens at the Center*

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

Department Divisions:

City Clerk:

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

Customer Experience:

The Customer Experience Department is in charge of assisting citizens and businesses with navigating city government, acting as liaisons and advocates. Customer Experience Representatives schedule kick-start meetings for building projects, oversee the 311 App, 311 Online Portal and OpenCounter Scope My Project software. Special Event Permits are processed through the Customer Experience Department. Additionally, the Customer Experience Department handles general inquiries and complaints and solicits and maintains feedback data. We are in charge of making recommendations for continual improvements to internal processes and customer experiences.

Staffing Summary: Customer Experience

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
City Clerk / Director of Customer Exp.	1.0	1.0	1.0	1.0
Assistant City Clerk	1.0	1.0	1.0	1.0
Senior Customer Exp. Representative	1.0	1.0	1.0	1.0
Customer Exp. Representative	2.0	1.0	1.0	2.0
TOTAL	5.0	4.0	4.0	5.0

FY2024 Accomplishments:

- Updated the City of Paducah Ethics Ordinance and became a KLC Certified City of Ethics.
- Oversaw Special Event Permitting for 167 events in the calendar year 2023
- E-mail Address for Customer Experience was added to every page of the City's website
- Received and responded to over 5,000 citizen inquiry e-mails to customerexp@paducahky.gov
- Maintained OpenCounter Scope My Project
- Hosted 24 Kick-Start Meetings to assist organizations and entrepreneurs who want to start or expand a business or complete a renovation in Paducah
- Assisted approximately 9,032 walk-in visitors to City Hall in 2023 and answered approximately 8,730 calls to the main City Hall phone number
- Assisted with project management for the Request for Proposals related to the 911 Radio System Upgrade
- Over 2300 Tyler 311 requests processed in calendar year 2023

FY2025 Goals:

- Work with Departments to update various sections of the Paducah Code of Ordinances.
- Continue to support citizens, visitors, and businesses through Kick-Start Meetings, OpenCounter, 311, Walk-In Visitor Assistance, Public Art Exhibits, access to public records, alcoholic beverage control, special event permitting, and community partnerships
- Enact a Leadership Training Seminar for Boards and Commission members.
- Integrate Scope My Project with Energov

Department Budget Summary: Customer Experience

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
Personal Services	\$372,605	\$383,688	\$401,678	\$455,502
Contractual Services	\$29,994	\$42,734	\$33,360	\$36,030
Commodities	\$28,718	\$20,356	\$29,430	\$37,100
Capital Outlay	\$17,536	\$559	\$5,195	0
Total Dept. Budget	\$448,853	\$447,337	\$469,663	\$528,632

PLANNING

Department Mission

The Department of Planning exists to

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

The department consists of professionals who work to provide the highest quality of service possible in the areas of land use and development, long-range planning, housing, and community and economic development. The Planning Department consists of two divisions: Administration and Planning.

Responsibilities

The foundational guide for fulfilling the department's mission is the Comprehensive Plan for the City of Paducah; the Plan ideally is inclusive, transparent, unbiased and reflects the comprehensive values of the entire community and protects the public interest.

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

Administration

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

Planning

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

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

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

The **Main Street** program is another focused program implementing a keystone objective of the Comprehensive Plan: continued revitalization of downtown. The department has the Downtown Development Specialist and the Main Street director who work to recruit business and linking partner associations, downtown stakeholders and the Main Street Advisory Board. The Main Street Board of Directors, a board of seven citizens, has the responsibility of assisting with the Main Street accreditation process, coordinating with staff in executing strategies of the Four-point Main Street approach.

Downtown Incentives:

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



Entertainment Destination Center: Enables pedestrians to purchase to-go cups and carry on the sidewalks, along the riverfront, and in common areas. Supports directly bars, restaurants, and entertainment venues. Draws people to downtown to shop, dine, stay, and partake in cultural attractions.

Downtown Design Guidelines: Articulates design guidelines for historic buildings and new infill construction in historic district.

Local Grows Here Campaign: Marketing campaign to attract and grow local businesses. Includes OPEN flags for every downtown business, branded merchandise, print/radio/media marketing.

Remote Workers Incentive Program: *Create and implement an effective incentive program to attract and retain remote workers.*

The Business Development Specialist leads this program. The Remote Workers Incentive Program seeks to attract new professionals to move to Paducah, while keeping their current job. The proposed project combines a number of initiatives:

- Market Paducah's high quality of life, schools, and affordability
- Direct assistance for moving and set-up expenses
- Perks packages to cultural organizations, local businesses, and professional networks.
- 1-year payroll tax rebate program to eliminate barrier to entry.

The commissions priority is to have 25 remote workers in Paducah. Planning staff will continue to process and review applications in FY25 to achieve the target of 25 workers. Planning staff will be reviewing applications not accepted to determine if there needs to be modifications made to the program to increase participation. To date we have approved a total of 12 remote workers.

Southside Enhancements: *Targeted empowerment, engagement, and beautification of Southside Neighborhoods.*

The Southside region comprises of eight distinct neighborhoods. The Planner leads this multi-departmental, multi-pronged community development initiative to bring attention, engagement, and resources to a historically underserved area. In FY23, the City kicked off the Rise and Shine project. Rise and Shine was an 8-week initiative that encourages neighbors to work together to spruce up their neighborhoods and take full advantage of a week of free, expanded city services. At the end of the week, neighbors, community organizations, and city staff gather together to celebrate. In late FY24 two housing grant incentives were developed and opened to residents of the Walter Jetton neighborhood for home repair and new construction. Two repair incentives reserved for small businesses located on the Southside were opened as well. As we enter FY25 we are going to be developing additional initiatives around beautification, neighborhood stabilization, housing development, access to open space, and infrastructure improvements. Planning Staff will be working with Incremental Development Alliance to train small scale developers to help carry out the initiatives of the Southside program. Planning Staff will also be working on drafting and implementing a long-range neighborhood plan for the Walter Jetton neighborhood and a bicycle/pedestrian plan that will tie into the ongoing Greenway Trail project. This work will establish a foundation to apply for Bicycle Friendly Community designation.

Annexations: *Proactively annex adjacent properties into city corporate boundaries.*

The Senior Planner is responsible for working with property owners to assess and implement annexations into the city limits. Priority is given to industrial, commercial, and multi-family residential properties. The city has developed an annexation strategy and incentive to be able to promote annexations in the City. The primary goal is to make the boundaries of the City as compact and contiguous as possible. With additional consideration for future development and density. SB141 has placed additional notification requirements on annexations, but Planning Staff plan to continue to carry out the outlined annexation strategy.

Comprehensive Plan: *Joint Agency Comprehensive Plan with McCracken County*

Planning Staff will be working in partnership with McCracken County to complete a joint agency Comprehensive Plan for the City and County. Kendig Keast has been hired to facilitate the planning process and create the planning document. The goal is for the plan to be adopted early in FY24.

Economic Development: *Establish an economic development recruitment strategy*

The Planning Department will be working to establish an economic development recruitment strategy. Part of the concept will be to create prospectus, marketing material, and train professionals to be able to attract development and investment at national commercial real estate conferences.

FY2024 Highlights:

Land Use and Zoning Application Reviews for Public Hearing

The Planning Department has taken the opportunity to evaluate planning cases and board decision outcomes and identify ways to streamline the process and improve efficiency. Planning Department staff have been working on code revisions that allow for administrative approvals on certain applications or requests which has reduced the number of applications presented in front of the boards.

- Planning Commission: 23 applications
- In house waivers 29 applications
- BOA: 23 applications
- HARC: 15 applications
- HARC Administrative approvals 15 applications
- Annexations: 2 consensual

*an additional 128 applications were processed within the department administratively that did not require a public hearing.

Economic Development

- Final approval of the Tax Increment Financing (TIF) project by the Kentucky Economic Development Finance Authority. Awarded \$21.4 million over a 20-year period. Upon submission D dated 12/31/2023, \$15,694,606 in capital investment of which \$9,771,827 is public infrastructure had been invested.
- Implemented the executed City Block Development Agreement. Weyland Ventures will invest \$21 million in a new hotel and mixed-use housing/commercial development. The town square development of the project is complete
- Approved 3 new residential subdivisions, a 4th is in preliminary plat phase.
- Remote workers incentive program has had 2 individuals move to Paducah and receive the awards package. One additional remote worker has made the move and the request for reimbursement is under review. 2 additional workers have moved to Paducah but has not yet submitted reimbursement requests.

Business Growth and Expansion

- Business Retention Meetings (one-on-one) held with 80 unique businesses.
- Assisted with Minority Business Development with WKCTC.
- Sponsored Small Business Training Resources in partnership with the Chamber of Commerce.
- Assisted Small Business Development through Sprocket.
- Developed strong partnerships with economic development partners, GPED, Murray State, SBDC.
- Hosted developer workshop with Incremental Development Alliance, Tetra Tech, and ICMA
- Expanded remote worker program to Make My Move platform

Downtown Development Incentives

- Roof stabilization: no new projects this year, we did have one change order request approved in the amount of \$3,355 and total \$12,450 additional private investment
- Upper Story Residential: 3 applications approved, 2 completed project in the amount of \$93,960.41 and totaled over \$1.5 million in private investment.
- Façade: 6 projects in the amount of \$10,048 and totaled \$21,686 in private investment.
- New Business Grant: 7 new business grants awarded in the amount of \$77,766 and totaled \$204,980 in private investment.

Neighborhoods & Housing

- Continued work on the Southside Neighborhoods Initiative, and completed the two neighborhood events. Worked with community volunteers and area residents to solicit feedback. We developed a steering committee to assist with facilitating the process.
- Completed the Northside Historic Neighborhood District Survey to be placed on the National Register of Historic Places.
- A total of 6 surplus properties was sold in FY 2024 with a proposed \$697,927 in new investment. Developed a new evaluation process for selling surplus properties and added additional incentives to the program. Including providing house plans to participants who are awarded a surplus property.

FY2025 Planning Goals:

- Establish framework for bicycle friendly community through the implementation of the Greenway Trail
- Connect main commercial corridors by bike paths and/or bike lanes
- Implement the city-wide bicycle plan
- Support multi-departmental Greenway Trail expansion
- Review the Southside Incentives for possible enhancement or expansion
- Implement Creative and Cultural Council Strategic Plan
- Develop Economic Development Strategic Plan
- Adopt Joint Agency Comprehensive Plan
- Encourage, incentivize and/or support more housing options throughout the City
- Promote occupancy in all downtown buildings
- Encourage and assist local business attraction, retention and expansion
- Improve the Planning Commission, BOA and HARC to be more user-friendly, streamlined, and resilient
- Recommend new landscaping requirements for the enhancement of new commercial development and subdivisions
- Remove parking requirements
- Introduce corner stores into the historic fabric of the R-3 and R-4 Zones
- Streamline Energov

Staffing Summary: Planning

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Administration</i>				
Director of Planning	1.0	1.0	1.0	1.0
Senior Admin Assistant	1.0	1.0	1.0	1.0
<i>Planning</i>				
Downtown Dev. Specialist	0.0	1.0	1.0	1.0
Business Dev. Specialist	1.0	1.0	1.0	1.0
Principal Planner	1.0	1.0	0.0	0.0
Senior Planner	1.0	1.0	0.0	0.0
Planner	2.0	1.0	0.0	0.0
Planner I	0.0	0.0	1.0	1.0
Planner II	0.0	0.0	1.0	1.0
Planner III	0.0	0.0	1.0	1.0
TOTAL	7.0	7.0	7.0	7.0

Department Budget Summary: Planning

Department Summary:

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
Personal Services	\$505,055	\$546,274	\$627,037	\$730,673
Contractual Services	\$13,279	\$12,895	\$19,970	\$21,015
Commodities	\$74,032	\$87,024	\$143,225	\$148,705
Capital Outlay	\$10,995	\$1,279	\$3,110	\$5,500
Total Dept. Budget	\$603,361	\$647,472	\$793,342	\$905,893

Division Summary:

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Administration</i>				
Personal Services	\$217,095	\$235,356	\$246,096	\$255,879
Contractual Services	\$5,627	\$7,513	\$10,905	\$11,020
Commodities	\$8,495	\$12,001	\$10,455	\$14,200
Capital Outlay	\$10,995	\$1,279	\$3,110	\$5,500
<i>Planning</i>				
Personal Services	\$287,960	\$310,918	\$380,941	\$474,794
Contractual Services	\$7,652	\$5,382	\$9,065	\$9,995
Commodities	\$65,537	\$75,023	\$132,770	\$134,505
Total Dept. Budget	\$603,361	\$647,472	\$793,342	\$905,893

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 strive each day to have positive, proactive interaction with members of our community. They conduct proactive patrols, investigate suspicious activity, enforce traffic laws, and investigate thousands of traffic crashes each year. Within this division are several specialized units: three K9 teams; Special Weapons and Tactics (SWAT) Team; Crisis Negotiation Team; Bomb Squad; Collision Reconstruction Team; Bike Patrol; and DARE instructor.

Support Services:

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

Staffing Summary: Police

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Administration</i>				
Police Chief	1.0	1.0	1.0	1.0
Captain	1.0	1.0	1.0	1.0
Police Officer	2.0	1.0	1.0	1.0
Senior Admin Assistant	1.0	2.0	2.0	2.0
Deflection Specialist	0.0	0.0	0.0	1.0
<i>Operations (Patrol)</i>				
Assistant Chief	1.0	1.0	1.0	1.0
Captain	4.0	4.0	4.0	4.0
Sergeant	7.0	7.0	7.0	7.0
Police Officer	50.0	51.0	49.0	49.0
<i>Support Services (Investigations)</i>				
Assistant Chief	1.0	1.0	1.0	1.0
Captain	1.0	1.0	1.0	1.0
Sergeant	2.0	2.0	2.0	2.0
Police Officer	8.0	8.0	10.0	10.0
Record Division Manager	1.0	1.0	1.0	1.0
Senior Records Clerk	1.0	1.0	1.0	0.0
Records Clerk	3.0	2.0	2.0	2.0
Crime Analyst II	1.0	1.0	1.0	1.0
Senior Evidence Technician	1.0	1.0	1.0	1.0
Evidence Technician	1.0	1.0	1.0	1.0
Senior Admin Assistant	0.0	0.0	0.0	1.0
<i>COPS Grant</i>				
Police Officer	3.0	3.0	3.0	3.0
TOTAL	90.0	90.0	90.0	91.0

FY2024 Accomplishments:

- The number of “major crimes” reported – murder, rape, robbery, aggravated assault and “other assaults” – dropped two percent from 2022 to 2023. For the fourth year in a row, reported crime overall dropped or remained steady, and we continued to drop below the historic 16 percent decrease from 2019.
- Officer James Robbins was named Employee of the Year for 2023. He was recognized for his continuing devotion to his job and the citizens of Paducah. He is an unofficial leader and a mentor for young officers, and often goes beyond his assigned duties to assist citizens with whom he comes in contact. He is a “go-to” for professional and personal advice and guidance in times of need. He for many years has served as a Police Training Officer and Firearms Instructor.
- More than 35 officers and civilian employees and six Paducah citizens were honored at the department’s annual Awards Ceremony. Officer Andrew Parrish received a Meritorious Service Award, the department’s second-highest award.

- Joe Hayes was promoted to assistant chief; Jordan Murphy to captain; and Beau Green and A.J. Parrish to sergeant. Assistant Chief Justin Crowell and Officer Kevin Collins retired.
- The department hired three officers, a crime analyst and a Records clerk.
- Officers Gretchen Morgan, Zane White and Cassandra Ravens continued their assignments in the School Resource Officer program. In cooperation with Paducah Independent Schools, the department finalized a grant and organized the program in FY21. The officers are assigned to Paducah Tilghman High School and Paducah Middle School, and Clark Elementary schools.
- We continued our department's focus on being involved in the community, along with engaging our citizens and visitors to help prevent crime.
- We continued with the advancement of the department's technology capabilities.
- We continued digital forensic investigations on cell phones and other digital media.
- An officer remains in Poland with his National Guard unit.

FY2025 Goals:

- **Operational Efficiency:** We will evaluate current geographical zone boundaries and location-based dispatching. We will seek more efficient practices related to repeat calls for service.
- **Crime and Collision Reduction:** We will reduce overall crime by five percent. This will be accomplished by continuing an intelligence-led, problem-oriented approach. We will reduce the number of traffic collisions by five percent. This will be accomplished by updating our collision reduction plan with continued focus on education, enforcement and engineering.
- **Community Engagement:** We will increase our interactions with community members through our Community Engagement Officer. We will facilitate community meetings in all neighborhoods. We will enhance our efforts in VIPS, Explorers and similar community programs.
- **Personnel:** We will establish a peer support program and develop a holistic wellness program to increase the health and wellness of our personnel. We will continue employee development by providing quality training to increase knowledge, skills and abilities. We will continue focusing on recruitment and retention to achieve and maintain full staffing.
- **Technology:** We will continue toward replacement of our radio system. We will utilize technology to improve efficiency in all areas of the department.

Department Budget Summary: Police

Department Summary:

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
Personal Services	\$9,712,500	\$10,553,574	\$11,141,300	\$11,399,665
Contractual Services	\$551,568	\$574,090	\$558,819	\$855,762
Commodities	\$1,378,282	\$1,509,773	\$1,612,018	\$1,735,137
Capital Outlay	0	0	\$9,700	\$72,945
Total Dept. Budget	\$11,642,350	\$12,637,437	\$13,321,837	\$14,063,509

Division Summary:

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Administration</i>				
Personal Services	\$593,411	\$682,005	\$714,771	\$821,149
Contractual Services	\$406,877	\$432,122	\$393,604	\$659,165
Commodities	\$295,469	\$346,975	\$376,771	\$369,974
Capital Outlay	0	0	0	\$72,945
<i>Operations (Patrol)</i>				
Personal Services	\$6,845,312	\$7,312,913	\$7,659,669	\$7,710,692
Contractual Services	\$108,367	\$89,262	\$102,560	\$113,515
Commodities	\$872,166	\$947,349	\$984,940	\$1,076,448
Capital Outlay	0	0	0	0
<i>Support Services (Investigations)</i>				
Personal Services	\$2,028,796	\$2,243,972	\$2,428,127	\$2,536,217
Contractual Services	\$36,324	\$52,706	\$62,655	\$83,082
Commodities	\$196,882	\$203,726	\$238,397	\$279,005
Capital Outlay	0	0	\$9,700	0
<i>COPS Grant</i>				
Personal Services	\$244,981	\$314,684	\$338,733	\$331,607
Commodities	\$13,765	\$11,723	\$11,910	\$9,710
Total Dept. Budget	\$11,642,350	\$12,637,437	\$13,321,837	\$14,063,509

FIRE

Department Mission:

The Fire Department's Mission is comprised of three (3) goals:

Educate to Prevent Harm

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

Protect

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

Be Kind and Helpful

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



The Fire Department consists of four (4) divisions:

Administration:

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

Suppression:

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

Prevention:

The Prevention Division is responsible for city-wide fire prevention in the form of the fire safety program, the construction program, the code enforcement program, fire investigation, and public education. The fire safety program is carried out by the Fire Marshal section which conducts fire prevention inspections using the Kentucky Fire Prevention Code annually on residential, assembly, education, business, mercantile, storage, factory and industrial, high hazard, and utility and miscellaneous type use groups. The Fire Marshal's office also offers discussions, demonstrations on fire safety, and education that is free of charge to all legitimate civic organizations, businesses, schools, churches, and healthcare facilities. The new construction program is carried out by the construction section that ensures that building and electrical work done within the city complies with codes, laws, and regulations mandated by the State. Not only are building plans reviewed for compliance with codes, but inspections are also made at predetermined stages of construction. Inspectors advise and confer with contractors and/or property owners before and during construction to help ensure compliance. The code enforcement program is carried out by the code enforcement section that enforces

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

Training:

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

Staffing Summary: Fire

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Administration</i>				
Fire Chief	1.0	1.0	1.0	1.0
Dep. Fire Chief Fire Prevention	1.0	1.0	1.0	1.0
Deputy Fire Chief Operations	1.0	1.0	1.0	1.0
<i>Suppression</i>				
Fire Assistant Chief	3.0	3.0	3.0	3.0
Captain	15.0	15.0	15.0	15.0
Lieutenant	15.0	15.0	15.0	15.0
Firefighter*	29.0	29.0	29.0	29.0
<i>Prevention</i>				
Deputy Fire Marshal	2.0	2.0	2.0	2.0
Chief Building Inspector	1.0	1.0	1.0	1.0
Dep. Building Inspector	1.0	1.0	1.0	1.0
Chief Electrical Inspector	1.0	1.0	1.0	1.0
Dep. Electrical Inspector	1.0	1.0	1.0	1.0
Permit Technician	1.0	1.0	1.0	1.0
Code Enforcement Officer	3.0	3.0	3.0	3.0
Senior Admin Assistant	1.0	1.0	1.0	1.0
<i>Training</i>				
Battalion Chief/Training Officer	1.0	1.0	1.0	1.0
TOTAL	77.0	77.0	77.0	77.0

*Including 2 authorized positions not budgeted

FY2024 Accomplishments:

- CY2023 – Responded to 4783 incidents
- Initiated 51 foreclosures
- CY2023 – 44 Demolitions – City ordered 19; Owners 25
- CY2023 – 671 permits issued for \$63 million valuation
- CY2023 – 1,973 inspections for building and electrical
- CY2023 – 378 inspections for fire marshals
- CY2023 – 5,248 inspections for code enforcement
- CY2023 – 19 consultations
- Trained 4 new recruits
- CY2023 – Trained 15,952 man-hours
- Successful Contractor Conference w/record attendance
- CY2023 Issued 11 Mayfield Permits
- Continued pursuit of National Accreditation Process
- Implemented Vector Solutions for Learning Management and Scheduling
- Awarded grant for and installed Exhaust Capture Removal System.
- Awarded grant for boat from Port Security Grant Program
- Completed purchase of new training field location.
- Completed Katterjohn Demolition
- Maintained our ISO 2 score and increased the strength of our rating.
- Compiled and Received Feasibility Study regarding Staffing and Deployment of fire department operations.
- Received new fire apparatus engine 3

FY2025 Goals:

- Continue National Accreditation Process pursuit towards “applicant agency”
- Pursue 3 personnel for suppression staffing with Assistance to Firefighters Grant Program.
- Site clearance and security of new training field
- Implement Vector Solutions for Apparatus checks
- Implement fleet camera system to reduce risk.
- Purchase boat from Port Security Grant Funds
- Continue foreclosure and demolition actions
- Maintain inspection certifications and inspection schedules
- Complete annual recertifications and updates for training
- Strive to maintain 2-week plan review time
- Continue to maintain high training standards to serve Paducah
- Continue to be active in local, regional, and state response teams
- Continue to be active in regional meetings for code enforcement consistency
- Community Outreach Programs—Smoke Detector Programs, Men Who Cook, MDA Fill the Boot, Breast Cancer Awareness, United Way Firehouse Chili, Car Seat Program, Courtesy Surveys, Iron Mom Support, Dragon Boat Race Support, Firehouse Tours, Operation Warm—Coats for Kids, Kids Christmas, Fire Safety House, Lunch Program, BBQ on the River, Big Brown Truck Pull, Parade Support, Quilt Show Support, Citizens Academy, Firefighter for A Day, Fountain Avenue Fall Festival, 9/11 Memorial Stair Climb in Nashville, Fill the Fire Truck School Supplies

**Department Budget Summary: Fire
Department Summary:**

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
Personal Services	\$8,423,301	\$9,010,567	\$9,577,297	\$9,935,382
Contractual Services	\$334,331	\$394,622	\$532,540	\$551,505
Commodities	\$954,860	\$1,030,911	\$1,247,881	\$1,380,839
Capital Outlay	\$17,007	\$2,513	\$29,598	\$31,709
Total Dept. Budget	\$9,729,499	\$10,438,613	\$11,387,316	\$11,899,435

Division Summary:

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Administration</i>				
Personal Services	\$584,520	\$597,265	\$616,547	\$656,473
Contractual Services	\$52,568	\$58,686	\$124,510	\$124,265
Commodities	\$85,253	\$76,044	\$148,988	\$150,025
Capital Outlay	0	0	0	0
<i>Suppression</i>				
Personal Services	\$6,913,463	\$7,311,667	\$7,783,064	\$8,047,958
Contractual Services	\$101,986	\$107,790	\$116,405	\$119,035
Commodities	\$749,820	\$810,342	\$939,280	\$1,047,636
Capital Outlay	\$17,007	\$2,513	\$29,598	\$31,709
<i>Prevention</i>				
Personal Services	\$887,693	\$976,283	\$1,048,207	\$1,094,413
Contractual Services	\$177,156	\$225,655	\$288,940	\$305,425
Commodities	\$72,391	\$85,900	\$101,765	\$117,245
<i>Training</i>				
Personal Services	\$37,625	\$125,352	\$129,479	\$136,538
Contractual Services	\$2,621	\$2,491	\$2,685	\$2,780
Commodities	\$47,396	\$58,625	\$57,848	\$65,933
Total Dept. Budget	\$9,729,499	\$10,438,613	\$11,387,316	\$11,899,435

PUBLIC WORKS

Department Mission:

It is our mission to provide effective and efficient maintenance and support services for all citizens of Paducah. We strive to use cost effective resources to deliver quality services for the maintenance of streets and City facilities.

Streets:

The Street Maintenance division is responsible for the maintenance of approximately 446 lane miles of City roadways in addition to right-of-way’s, sidewalks, alleys, curbs and gutters, independent storm sewer facilities, the landscaping of downtown and landscaped areas outside of City parks. Street Maintenance maintains more than 3,000 traffic signs and 6,000 storm inlets. This division as requested assists the Engineering Department with work associated with all City street restoration and rehabilitation coupled with Municipal Aid Program. Although lights are occasionally added to existing roadways, the majority of new lights come from new developments.

Facility Maintenance:

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

Staffing Summary: Public Works

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Streets (Maintenance & Lighting)</i>				
Public Works Director*	0.25	0.25	0.25	0.25
Assistant PW Director*	0.25	0.25	0.25	0.25
Administrative Assistant*	0.25	0.50	0.50	0.50
Street Superintendent	1.0	1.0	1.0	1.0
Street Supervisor	2.0	1.0	1.0	1.0
Landscape Supervisor	1.0	1.0	1.0	1.0
Equipment Operator	3.0	3.0	3.0	3.0
Concrete Finisher	2.0	1.0	1.0	1.0
Right-of-way Maintenance	13.0	15.0	15.0	15.0
Laborer	2.0	0.0	0.0	0.0
<i>Facility Maintenance</i>				
Public Works Director*	0.25	0.25	0.25	0.25
Assistant PW Director*	0.25	0.25	0.25	0.25
Administrative Assistant	0.25	0.25	0.25	0.25

Fleet/Maintenance Superintendent	.50	0.0	0.0	0.0
Maintenance Superintendent	0.0	1.0	1.0	1.0
Maintenance Supervisor	1.0	1.0	1.0	1.0
Janitor/Collector	4.0	4.0	4.0	4.0
Traffic Technician	1.0	1.0	1.0	1.0
Master Electrician	1.0	1.0	1.0	1.0
Maintenance Technician	5.0	5.0	5.0	5.0
TOTAL	38.0	36.75	36.75	36.75

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

FY2024 Accomplishments:

- Renovation of Probation & Parole facility
- Mural lighting upgraded
- Commission Chamber/Ante Room renovation
- Initiated renovation of Technology Dept.
- Paxton Park exterior renovation
- Compost office building replaced
- Replaced over 200 damaged/faded stop signs
- Installed a variety of over 1,000 plants in downtown beautification effort
- Fleet: Increased total number of external service contracts to 25
- Fleet: Continued to increase revenue to become self-sustaining enterprise fund

FY2025 Goals:

- Continue downtown beautification with installation of new trash receptacles and benches
- Increase coverage for de-icing/snow removal
- Complete renovation of Technology Dept.
- Install Christmas lights on Walter Jetton
- Fleet: Implement new software Asset Works

Budget Summary: Public Works**Department Summary:**

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
Personal Services	\$2,043,902	\$2,222,863	\$2,678,865	\$2,813,202
Contractual Services	\$121,151	\$138,372	\$157,255	\$169,170
Commodities	\$1,823,180	\$1,830,059	\$1,958,092	\$1,993,132
Capital Outlay	0	\$14,521	0	0
Total Dept. Budget	\$3,988,233	\$4,205,815	\$4,794,212	\$4,975,504

Division Summary:

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Streets (Main. & Light.)</i>				
Personal Services	\$1,375,761	\$1,463,711	\$1,684,137	\$1,739,489
Contractual Services	\$86,646	\$103,609	\$113,175	\$118,240
Commodities	\$1,519,754	\$1,512,626	\$1,591,270	\$1,609,040
Capital Outlay	0	\$13,185	0	0
<i>Facility Maintenance</i>				
Personal Services	\$668,141	\$759,152	\$994,728	\$1,073,713
Contractual Services	\$34,505	\$34,763	\$44,080	\$50,930
Commodities	\$303,426	\$317,433	\$366,822	\$384,092
Capital Outlay	0	\$1,336	0	0
Total Dept. Budget	\$3,988,233	\$4,205,815	\$4,794,212	\$4,975,504

PARKS AND RECREATION

Department Mission:

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

Administration:

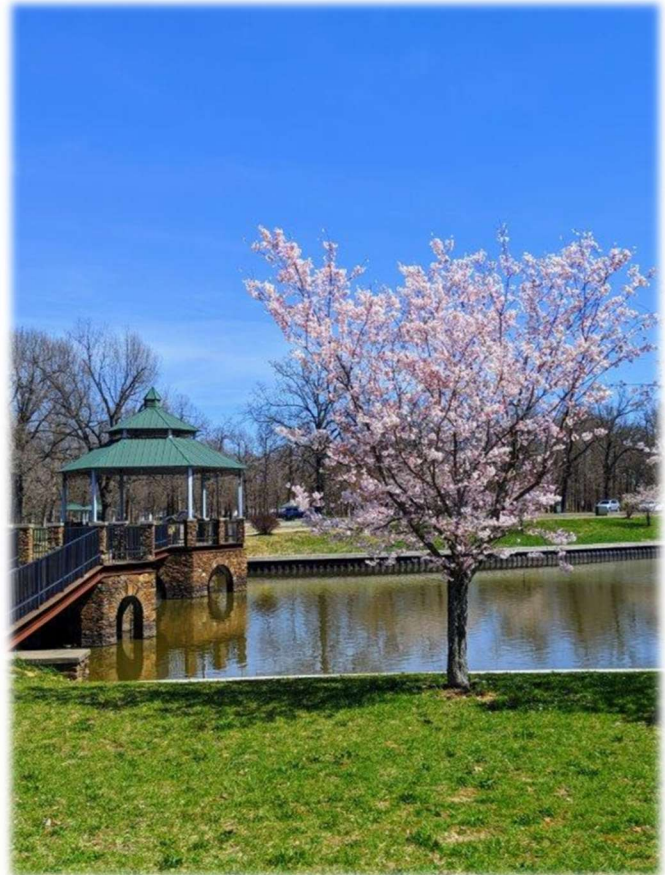
Administration is responsible for department operations, strategic planning, project development, project management, and budget management. Administrative staff handles all customer interactions to include program registration, facility reservations, Oak Grove Cemetery management, and park related requests and inquires.

Recreation and Events:

The Recreation and Events Division is charged with providing quality programs and events for the community. The division manages the operations of the Paducah Recreation Center, Paducah Farmer's Market, Noble Park Pool, and Robert Cherry Civic Center. The division is also tasked with implantation of large-scale community events to include the Independence Day Celebration, Veteran's Day Parade, and the Christmas Parade. The Recreation and Events division manages contracts with independent contractors, food and artisan vendors, and concessionaire vendors.

Parks Maintenance:

The Parks Maintenance Division maintains 28 parks facilities, trails, and green spaces, including the Paducah Recreation Center, the Noble Park Pool, and the splash pads at Coleman Park and Brockenborough Rotary Health Park, Oak Grove Cemetery, and the Transient Boat Dock. The division supports community festivals and events, as well as provides well maintained sports playing facilities. The Park Ranger program also falls under this division and provides park education and information, as well as assists with security and planning for special events.



Staffing Summary: Parks and Recreation

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Administration</i>				
Director of Parks Services	1.0	1.0	1.0	1.0
Assistant Dir of Parks	1.0	0.0	0.0	0.0
Assistant Dir of Recreation	1.0	0.0	0.0	0.0
Parks & Rec Superintendent	1.0	0.0	0.0	0.0
Recreation Specialist	2.0	0.0	0.0	0.0
Senior Admin Assistant	2.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0
<i>Parks Maintenance</i>				
Assistant Dir of Parks	0.0	1.0	1.0	1.0
Cemetery Sexton	1.0	0.0	0.0	0.0
Supervisor	2.0	2.0	2.0	3.0
Maintenance Technician	0.0	0.0	0.0	1.0
Laborer*	10.7	12.7	12.7	11.7
Right of Way Maintenance	1.0	1.0	1.0	1.0
<i>Recreation</i>				
Assistant Dir of Recreation	0.0	1.0	1.0	1.0
Recreation Superintendent	0.0	1.0	1.0	0.0
Recreation Supervisor	0.0	0.0	0.0	2.0
Senior Recreation Specialist	0.0	1.0	1.0	0.0
Recreation Specialist	0.0	3.0	3.0	3.0
<i>Special Events</i>				
Special Events Superintendent	1.0	0.0	0.0	0.0
Recreation Specialist	1.0	0.0	0.0	0.0
TOTAL	25.7	25.7	25.7	26.7

*One position split between Parks and Recreation and Transient Boat Dock

FY2024 Accomplishments:

- Attended Southern Region Cemetery conference.
- Staff certified in Green Stormwater Infrastructure program
- Staff completed certifications (CPRP) Certified Parks and Recreation Professional, (CPO) Certified Pool Operator, and (CPSI) Certified Playground Safety Inspector
- Staff graduated from Director's School, Maintenance Mgmt School, and Supervisor's School through National Parks and Recreation Association, and complete pesticide application licensure.
- Implementation of updated Oak Grove Cemetery Ordinance, Schedule of Fees, and administrative policies.
- The City's Transient Dock was awarded Boaters Choice Award in 2023 for the 7th straight year.
- Department won award for the Tennessee RiverLine program through the Kentucky Recreation and Parks Society.

- Ceiling repair and paint at the Mausoleum.
- Pickleball Court Project complete and opened to the public in September.
- Hosted 3rd Paddle Up Pickleball tournament on the new courts in November with 110+ participants.
- New Playground installed with accessible pour in place rubber surface, and new sidewalks installed at Robert Coleman Park.
- New playground installed with accessible pour in place rubber surface, and new sidewalks installed at Keiler Park.
- Recipient of LWCF grant for new playground to be installed at Keiler Park.
- Civic Center renovation complete.
- Parks Administrative staff relocated to the Civic Center for daily operations.
- Civic Center reopened to the public for private reservations.
- Paducah Sports Park Design complete and construction beginning in spring of 2024.
- Partnership with City Schools on use agreements between Brooks Stadium Commission and City Schools for use of the baseball field and city for use of Sheppard Field for softball.
- Dog Park Construction Project complete.
- Christmas Tree expansion purchase for downtown.
- Market Square Art Park site repaired and activated with new park furniture and plantings.
- Paxton Park improvements to include storm drain replacement and new paving on the entry road and parking lots.
- Replace skate park and tennis court lighting with LED.
- Parking lot replacement at the Robert Cherry Civic Center.
- New Programs include Yoga in the Park, Youth Volleyball League, Glow Tennis, and Holiday Craft Series for Toddlers and Preschool aged children.



FY2025 Goals:

- Tennis Court Resurfacing Project
- Downtown Restroom building replacement
- Greenway Trail Phase VII Design
- Signage Improvements
- Cemetery Maintenance Building renovations
- Renovation of the Arts and Crafts Building in Noble Park

- Crumb Rubber project at Rotary Health Park Fitness Course.
- Keiler Park sidewalk improvements.
- GIS Mapping project at Oak Grove Cemetery.
- New flooring for Recreation Center and dedicated office spaces for staff.
- New roofs at Shelter 19 and 23 in Noble Park.
- Staff certifications to include CPRP and Playground Safety Surfacing Installation
- Expand pool operational hours to 12pm – 7pm
- Revive pool rental opportunities
- Implement after school program in partnership with Paducah Schools at Morgan Elementary.
- Implement youth flag football league in partnership with George Wilson Foundation and Paducah Schools.
- Secure new facility/plans for Maintenance staff.

Budget Summary: Parks and Recreation

Department Summary:

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
Personal Services	\$2,088,927	\$2,033,363	\$2,328,970	\$2,826,250
Contractual Services	\$175,368	\$249,560	\$363,480	\$521,500
Commodities	\$859,505	\$936,300	\$1,077,085	\$1,114,906
Capital Outlay	0	\$97,214	\$15,500	\$3,400
Total Dept. Budget	\$3,123,800	\$3,316,437	\$3,785,035	\$4,466,056

Division Summary:

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Administration</i>				
Personal Services	\$547,712	\$439,652	\$487,551	\$500,802
Contractual Services	\$57,012	\$62,405	\$77,550	\$224,105
Commodities	\$156,825	\$188,305	\$211,185	\$254,336
Capital Outlay	0	\$69,406	0	0
<i>Parks Maintenance</i>				
Personal Services	\$1,100,986	\$965,782	\$1,119,342	\$1,360,856
Contractual Services	\$86,124	\$150,098	\$232,985	\$242,665
Commodities	\$341,353	\$332,998	\$448,970	\$399,140
Capital Outlay	0	\$27,808	\$15,500	\$1,700
<i>Recreation</i>				
Personal Services	\$440,229	\$627,929	\$722,077	\$964,592
Contractual Services	\$32,232	\$37,057	\$52,945	\$54,730
Commodities	\$361,327	\$414,997	\$416,930	\$461,430
Capital Outlay	0	0	0	\$1700
Total Dept. Budget	\$3,123,800	\$3,316,437	\$3,785,035	\$4,466,056

PADUCAH HUMAN RIGHTS COMMISSION (PHRC)

Department Mission:

The Paducah Human Rights Commission was formed May 26, 1964, the same year the U.S. Civil Rights was initially established, to safeguard all individuals within the City and McCracken County from discrimination in housing, employment, and public services. The Paducah Human Rights Commission:

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

Budget Summary: Human Rights

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
Personal Services	\$10,835	\$10,752	\$10,773	0
Contractual Services	\$78	\$68	\$95	\$590
Commodities	0	0	\$12,775	\$14,625
Total Dept. Budget	\$10,913	\$10,820	\$23,643	\$15,215

ENGINEERING/FLOODWALL

Department Mission:

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

Engineering Services:

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

Floodwall Operations:

Floodwall Operations executes all operation and maintenance functions for the City's floodwall and related appurtenances in an efficient, effective manner, in order to ensure the highest level of preparedness for the protection of the community's health, safety, and welfare that may be threatened during flooding conditions from the Ohio & Tennessee Rivers. The floodwall consists of a concrete and earthen levee system that extends 12.25 miles (9.25 miles of earthen levee and 3.0 miles of concrete) as well as 12 pump stations, numerous discharge pipes, vehicular openings, and other interrelated parts. The Paducah Floodwall system protects and minimizes the flood risk for 11,000 acres, over 20,000 people and an estimated \$1.2 billion of assets.

Staffing Summary: Engineering/Floodwall

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Engineering Services</i>				
City Engineer	1.0	1.0	1.0	1.0
Assistant City Engineer	1.0	1.0	1.0	1.0
Engineering Project Manager	1.0	1.0	1.0	1.0
Engineering Technician	1.0	1.0	1.0	1.0
Engineering Technician II	0.0	0.0	0.0	1.0
Engineering Technician III	1.0	1.0	1.0	1.0
Senior Admin Assistant	1.0	1.0	1.0	1.0
<i>Floodwall Operations</i>				
EPW Floodwall Superintendent	1.0	1.0	1.0	1.0
Floodwall Operator	4.0	4.0	4.0	4.0
TOTAL	11.0	11.0	11.0	12.0

FY2024 Accomplishments:

- Finalized \$7.3M rehabilitation project for Pump Station No. 2
- Substantial Completion of \$2M flap gate and sluice gate project consisting of replacing 46 gates ranging in size from 15” to 72” in diameter.
- Completed \$2.4M rehabilitation of S. 25th St from Jackson St to Alabama St.
- Completed 4-acre stormwater detention pond on S. 24th St.
- Oversaw a \$2M street rehabilitation program
- Worked with professional services professionals to move the design of the BUILD grant forward to 100% design.
- Managed the replacement of a 96” stormwater pipe under James Sanders Blvd.
- Managed the 2024 Dredging Project at the Transient Boat Dock
- Provided local oversight of a \$36M Local Flood Protection Program rehabilitation conducted by the US Corps of Engineers
- Perform routine maintenance and flood protection duties for the Paducah Floodwall and Levee System.
- Passed the Annual Levee Inspection by the US Army Corps of Engineers
- Participate in Kick Start meetings to assist local developers and businesses
- Performed site plan reviews and field inspections
- Oversaw telecommunication franchise infrastructure installation
- Initiated regular utility coordination meetings with the street rehabilitation program
- Processed 200 property plats into GIS
- Completed the 2023 Annual SMS4 Permit report

FY2025 Goals:

- Bid, award, and begin construction of the BUILD grant project
- Complete the S. 24th St Improvement Project
- Complete \$2.5M street rehabilitation program
- Manage the 2025 Dredging Project at the Transient Boat Dock
- Complete additional stormwater drainage improvement projects
- Assist local developers and businesses with site plan reviews and Kick Start meetings
- Provide technical expertise to other City Departments as requested
- Oversee telecommunication and gas franchise infrastructure construction
- Perform requirements of the SMS4 permit
- Continued improvement of the levee inspection grade
- Complete Ph 2 of the LFPP rehabilitation project
- Repaint all structural steel in the movable wall closures

Budget Summary: Engineering/Floodwall

Department Summary:

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
Personal Services	\$1,249,057	\$1,222,542	\$1,506,360	\$1,548,398
Contractual Services	\$49,302	\$73,778	\$108,670	\$72,260
Commodities	\$249,041	\$308,382	\$316,880	\$453,190
Capital Outlay	0	0	0	\$10,000
Total Dept. Budget	\$1,547,400	\$1,604,702	\$1,931,910	\$2,083,848

Division Summary:

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Engineering Services</i>				
Personal Services	\$713,567	\$761,134	\$854,439	\$889,461
Contractual Services	\$5,796	\$4,961	\$36,195	\$6,145
Commodities	\$24,697	\$55,357	\$75,530	\$237,105
Capital Outlay	0	0	0	\$10,000
<i>Floodwall Operations</i>				
Personal Services	\$535,490	\$461,408	\$651,921	\$658,937
Contractual Services	\$43,506	\$68,817	\$72,475	\$66,115
Commodities	\$224,344	\$253,025	\$241,350	\$216,085
Total Dept. Budget	\$1,547,400	\$1,604,702	\$1,931,910	\$2,083,848

HUMAN RESOURCES AND RISK MANAGEMENT

Department Mission:

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

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

Human Resources Administration:

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

Risk Management:

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

Staffing Summary: Human Resources and Risk

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
Director of HR	1.0	1.0	1.0	1.0
Risk Manager	1.0	1.0	1.0	1.0
Diversity Specialist	0.0	0.0	1.0	1.0
Senior HR Generalist	0.0	0.0	0.0	1.0
HR Generalist	1.0	1.0	1.0	0.0
Administrative Assistant	1.0	1.0	1.0	1.0
TOTAL	4.0	4.0	5.0	5.0

FY2024 Accomplishments:

- Recruited a Diversity Specialist
- Continue City-wide Diversity and Inclusion Efforts
- Continue to reduce accidents with improved safety training practices and procedures with a reduction in premiums

FY2025 Goals:

- Update Employee Handbook and other related policies
- Implement New Applicant Tracking System with Onboarding
- Continue City-wide Diversity, Equity, & Inclusion Programs and Trainings
- Implement Paducah Leadership Academy (PLA) for Management
- Reestablish the Paducah Youth Program with Paducah Independent Schools



Budget Summary: Human Resources and Risk Management

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
Personal Services	\$374,342	\$378,354	\$471,042	\$537,283
Contractual Services	\$39,077	\$46,451	\$81,692	\$63,590
Commodities	\$87,330	\$80,363	\$124,960	\$106,695
Total Dept. Budget	\$500,749	\$505,168	\$677,694	\$707,568

OTHER GENERAL FUND DIVISIONS

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

Budget Summary: Cable Authority

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
Contractual Services	\$85,392	\$85,343	\$85,355	\$85,325
Commodities	\$47,220	0	0	0
Total Budget	\$132,612	\$85,343	\$85,355	\$85,325

Budget Summary: Audit Adjustments*

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
Leave Expense	(\$13,563)	\$38,743	0	0
Debt Forgiveness	0	\$475,415	0	0
PJC Property Tax	\$361,124	\$368,753	0	0
Total Budget	\$347,561	\$882,911	0	0

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

Budget Summary: Interfund Transfers (out)

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
General Fund	0	0	0	0
Investment Fund	\$285,000	\$25,000	0	0
TIF Fund	0	0	\$100,000	\$100,000
E911 Fund	\$396,190	\$754,757	\$1,129,155	\$1,713,000
Debt Service Fund	\$1,027,438	\$1,030,776	\$1,291,180	\$1,445,270
Capital Projects Fund	\$1,026,092	\$4,769,049	\$1,163,376	\$8,065,000
Transient Boat Dock	\$33,715	0	0	\$304,100
Civic Center Fund	\$27,911	\$367	0	0
Rental Prop. Fund	\$30,316	\$57,340	\$73,295	0
Fleet Main. Fund	\$98,655	\$54,750	\$183,750	\$52,376
Insurance Fund	\$13,230	\$23,777	\$70,000	\$70,000
AEPF Fund	\$3,912	0	0	0
PFPF Fund	\$310,000	\$260,000	\$425,000	\$310,000
Total Budget	\$3,252,459	\$6,975,816	\$4,435,756	\$12,059,746

OTHER GOVERNMENTAL FUNDS

In addition to the General Fund, the City utilizes thirteen other Governmental Funds. These funds are: Rental Property Fund, Radio Depreciation & Operation Fund, E911 Fund, Municipal Aid Program Fund, Investment Fund, CDBG Fund, Court Awards Fund, Transient Room Tax Fund, Tax Increment Financing Fund (TIF), Debt Service Fund, Capital Projects Fund, Opioid Settlement Fund and Bond Fund.

RENTAL PROPERTY FUND

Fund Description:

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

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

On a lease by lease basis, the Public Works Department acting as landlord continues to monitor, assess, and in some cases may have maintenance responsibilities that become necessary to sustain the viability of these city owned assets.

Statement of Revenue and Expenditures: Rental Property Fund

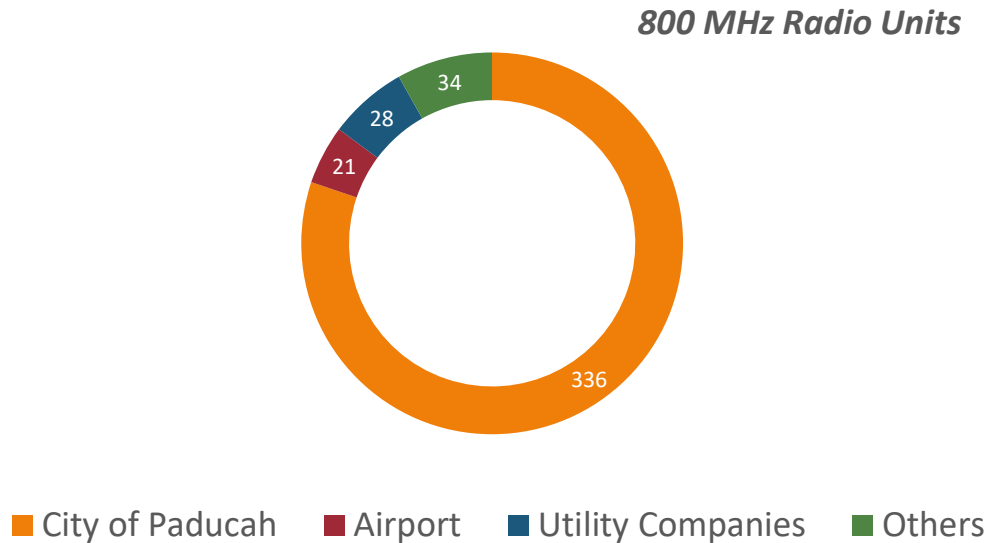
	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Revenue</i>				
Property Rent & Sales	\$137,216	\$133,157	\$132,210	\$154,482
<i>Interfund Transfers</i>				
General Fund	\$30,316	\$57,340	\$73,295	0
Total Revenue	\$167,532	\$190,497	\$205,505	\$154,482
<i>Expenditures</i>				
Contractual Services	\$12,783	\$13,553	\$14,805	\$19,410
Commodities	\$58,395	\$98,879	\$50,700	\$135,072
<i>Interfund Transfers</i>				
General Fund	\$86,318	\$76,858	0	0
Capital Projects Fund	0	0	\$140,000	0
Total Expenditures	\$157,496	\$189,290	\$205,505	\$154,482

RADIO DEPRECIATION & OPERATION FUND

Fund Description:

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

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



Statement of Revenue and Expenditures: Radio Depreciation Fund

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Revenue</i>				
Property Rent & Sales	\$139,877	\$148,639	\$159,280	\$158,469
Interest Income	\$3,596	\$5,026	\$500	\$3,600
Total Revenue	\$143,473	\$153,665	\$159,780	\$162,069
<i>Expenditures</i>				
Contractual Services	\$24,062	\$23,850	\$23,935	\$25,035
Commodities	0	0	\$25,000	0
<i>Interfund Transfers</i>				
General Fund	\$464,985	\$113,470	\$110,845	0
911 Fund	0	0	0	0
Total Expenditures	\$489,047	\$137,320	\$159,780	\$25,035

911 COMMUNICATIONS SERVICES FUND

Department Mission:

The mission of 911 Communications Services (a division of the Police Department) is to provide timely and appropriate response to requests for assistance. The 911 calls for service come into the agency through phone, text or radio communications. Requests from the public vary from highly volatile and dangerous situations, to informational inquiries and calls for basic public assistance.

It is the responsibility of the agency to facilitate the development and training of highly proficient, dedicated, and self-motivated personnel. Through developing employees and maintaining high performance standards, and improving the 911 infrastructure, the communication center is able to provide a high level of professional service and connect citizens to emergency services in their time of need.

Department Structure:

911 Communications Services consists of 23 positions within three divisions: Administration, Support Personnel, and Communications Personnel.

Administration:

Administration oversees and manages the 911 center as dispatchers process more than 180,000 annual calls for service to nearly 70,000 members of the community; creates and enforces policy; and determines budgetary needs for the center. The Division Manager and Assistant Manager of 911 oversee the daily operation of the center and report to the Paducah Police Department Chief of Police.

Support Personnel:

The 911 center has a Senior Administrative Assistant who works in a support role to the Division Manager. The 911 Systems Administrator is responsible for administering the Computer-Aided Dispatch (CAD) and ensuring all addresses within Paducah and McCracken County are listed correctly. This includes reviewing permits for new structures and adding information to our software to ensure responders' safety and a quick response to public needs. The 911 Systems Administrator is also responsible for the 911 database and the radio alias administration. Additionally, this role includes all maintenance and entry into the CAD system, mapping with Geo Fence Alerts and Hazard proximity alerts for first responder safety.

The Terminal Agency Coordinator (TAC) ensures all CJIS/LINK/NCIC data entry is correct and maintained pursuant to FBI/Kentucky State Police guidelines. This position is a special assignment for a Telecommunicator, who serves as the single point of contact for the systems as well as the subject matter expert for the Division. This position was created in fiscal year 2020.

Communications Personnel:

The center is staffed with 18 dispatchers, four of whom are shift supervisors. They provide 24-hour emergency dispatching service, while working 12-hour shifts.

Staffing Summary: 911 Communications Services

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
E911 Division Manager	1.0	1.0	1.0	1.0
Assistant Division Manager	1.0	1.0	1.0	1.0
Senior Admin Assistant	1.0	1.0	1.0	1.0
System Administrator	1.0	1.0	1.0	1.0
Supervisor	4.0	4.0	4.0	4.0
Telecommunicator	14.0	14.0	14.0	14.0
Terminal Agency Coordinator	1.0	1.0	1.0	1.0
TOTAL	23.0	23.0	23.0	23.0

FY2024 Accomplishments:

- Several significant steps were taken in moving the 911 radio infrastructure project forward. An interlocal agreement between the County and City was created. The project scope and criteria were established, resulting in a contract being granted to Communications International.
- Achieved 100% compliance and error free reporting to the State 911 board in Next Generation 911 reporting.
- Achieved 78% personnel staffing.
- Seven employees were awarded for their exemplary work during the year, including two life-saving awards and a Chief's award.
- Two dispatchers obtained Kentucky Excellence in Dispatching certificates, being the first in Western Kentucky to obtain the status.
- Multiple dispatchers became certified training officers and one supervisor obtained their center management certification.
- All dispatchers obtained and maintained state DOCJT certification.
- Training was identified for each dispatcher's needs and a creative training approach was established. On-line, in-person and in-house trainings from NENA, APCO, Denise Amber Lee Foundation, Virtual Academy and Tyler University were used to enhance dispatcher's skills.
- Increased daily and weekly employee evaluation and accountability was achieved through performance tracking, notations and daily employee notes.
- Assessed and implemented a new freedom of information request processing structure to increase responsiveness and maintain 100% compliance.
- Assessed and created new processes within the CAD system to track the center's work load.
- Created new radio procedures for multi-state, multi-agency Ohio River Responses.
- Created an automated after-hours critical incident response procedure for the McCracken County Sheriff's Department, Emergency Management, Animal Control and McCracken County Coroner's Office.
- Established automated notification of emergency incidents involving the I-24 and Brookport Bridge with the Metropolis Fire Department.
- Evaluated and updated County Fire Protection District's all agency critical infrastructure response plan.

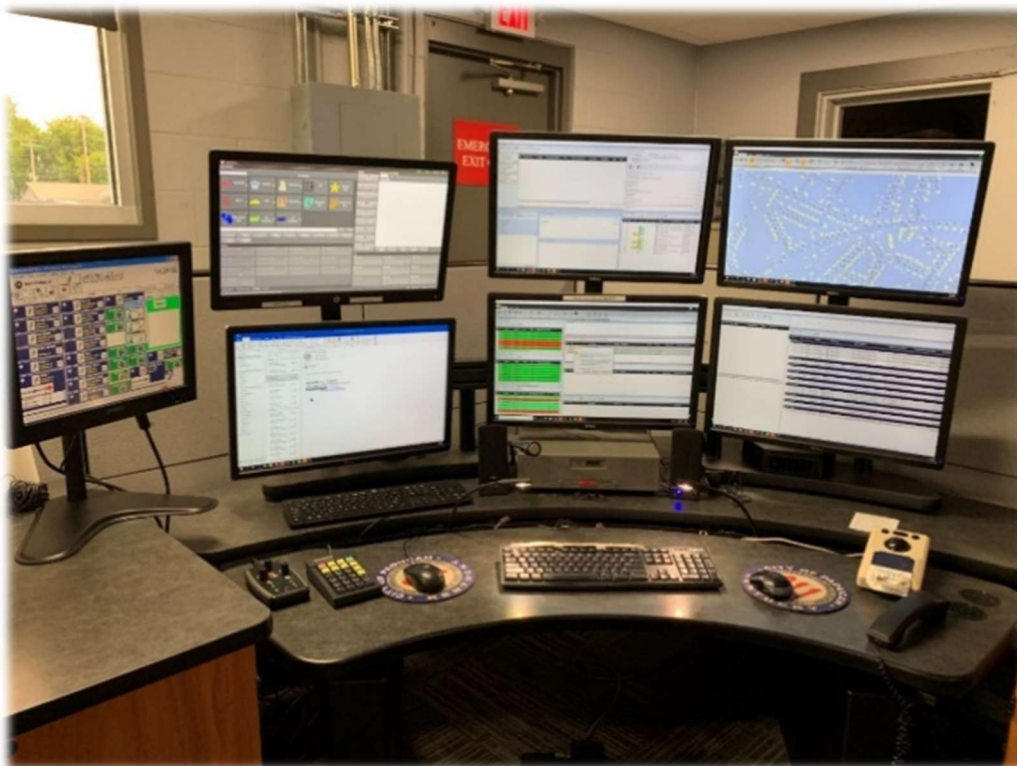
- Established five back-up CAD call taking positions at the Emergency Management center.
- Purchased two mobile 911 call taking consoles which enable dispatchers to receive 911 calls from remote locations with precision location information.
- All community partners were provided access and training for the center's CAD mobile software, CrewForce. This provided all community partners with access to live, updated call CAD information for the first time in the center's history.
- Established bi-weekly community partner meetings to evaluate the use of technology in an effort to leverage available resources to the greatest extent.
- Provided informational briefings to community partners to advise of updates and changes which could affect them.
- Increased online and community awareness and presence through social media use, in-center presentations, field trips and school presentations.
- Site visits were conducted at all community partner locations throughout the year.
- Provided training on radio procedures to police and fire service partners.

FY2025 Goals:

- Completion and full installation of the 911 radio infrastructure project.
- Fully staff all open employee positions within the center.
- Obtain Kentucky Chiefs of Police Association re-accreditation.
- Continue to evaluate and measure services provided to all community partners.
- Continue to expand employee recruitment and outreach by engaging the local high schools, colleges, job fairs and community outreach.
- Upgrade the center's Equature audio, phone and radio recording system.
- Shift Supervisors continue to work towards NENA Shift Supervisor and Center Manager certification.
- Maintain Next Generation 911 standards at 100% compliance.
- Complete center computer server duplication and security upgrades.
- Fully equip a back-up dispatch space and perform evacuation and testing drills on a quarterly basis.
- Continue with quarterly community partner meetings.
- Establish monthly community partners new newsletter to provide updates and information.
- Maintain New World Systems to the most up-to-date version available.
- Host national level 911 training course to become a training hub for western Kentucky.

Statement of Revenue and Expenditures: 911 Communications Services Fund

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Revenue</i>				
Taxes	\$687,383	\$711,782	\$695,000	\$702,000
Grants	\$535,476	\$635,353	\$765,375	\$1,257,000
Charges for Service	\$42,583	\$45,350	\$40,000	\$40,000
Interest Income	\$540	\$5,871	\$750	\$9,817
<i>Interfund Transfers</i>				
Radio Fund	\$464,985	\$113,470	\$110,845	0
General Fund	\$396,190	\$754,757	\$1,129,155	\$1,713,000
Total Revenue	\$2,127,157	\$2,266,583	\$2,741,125	\$3,721,817
<i>Expenditures</i>				
Personal Services	\$1,568,113	\$1,619,005	\$2,043,988	\$2,188,641
Contractual Services	\$170,199	\$176,537	\$251,615	\$559,260
Commodities	\$242,427	\$278,687	\$298,327	\$447,976
Capital Outlay	0	\$4,496	\$4,900	\$383,520
<i>Interfund Transfers</i>	\$146,418	\$187,858	\$142,295	\$142,420
Total Expenditures	\$2,127,157	\$2,266,583	\$2,741,125	\$3,721,817



OPIOID SETTLEMENT FUND

Fund Description:

The Opioid Settlement Fund accounts for all revenue and expenditures as it relates to the City's participation in the National Opioid Settlement.

Statement of Revenue and Expenditures: Opioid Settlement Fund

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Revenue</i>				
Restitution	0	\$576,019	0	\$105,140
Total Revenue	0	\$576,019	0	\$105,140
<i>Expenditures</i>				
<i>Interfund Transfers</i>				
General Fund	0	0	0	\$64,200
Total Expenditures	0	0	0	\$64,200

MUNICIPAL AID PROGRAM (MAP) FUND

Fund Description:

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

The City maintains approximately 446 lane miles of streets. The Engineering Department ranks the streets in need of resurfacing, and continues the restoration of streets, curbs, gutters, and sidewalks based on the priority list established and maintained by the City Engineer and the Street Superintendent, in coordination with local public utility companies and associated capital improvement projects.

Statement of Revenue and Expenditures: Municipal Aid Program Fund

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Revenue</i>				
Taxes	\$510,824	\$527,517	\$515,000	\$580,000
Interest Income	\$5,361	\$46,038	\$20,000	\$20,000
<i>Interfund Transfers</i>				
Investment Fund	\$918,000	\$1,200,000	\$1,500,000	\$2,000,000
Solid Waste Fund	0			
Total Revenue	\$1,434,185	\$1,773,555	\$2,035,000	\$2,635,000
<i>Expenditures</i>				
Contractual Services	\$1,280	\$1,280	\$1,280	\$1,705
Commodities	0	0	0	0
Capital Outlay	\$1,202,817	\$1,508,434	\$2,033,720	\$2,500,000
<i>Interfund Transfers</i>				
Capital Projects Fund	0	0	0	0
Total Expenditures	\$1,204,097	\$1,509,714	\$2,035,000	\$2,501,705

INVESTMENT FUND

Fund Description:

The City of Paducah levies a tax of 2% called an Occupational License Fee, also known as the Payroll Tax. The fee is paid by people who work within the City of Paducah. For every \$1.00 earned, \$.02 is paid to the City. The fee is the largest revenue source for the City. In 2005, the City of Paducah increased the fee from 1.5% to its current 2%. The first 1.5% of the fee is placed into the General Fund with the remaining 0.5% placed into the Investment Fund. Expenditures from the Investment Fund are dedicated to economic development, neighborhood redevelopment, infrastructure/capital investment, and property tax relief. Nearly 20% of all Investment Fund resources are dedicated to debt service for capital investment and economic development for previous capital projects, or for existing economic development agreements.

Statement of Revenue and Expenditures: Investment Fund

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Revenue</i>				
Licenses & Permits	\$5,886,614	\$6,521,531	\$6,200,000	\$6,750,000
<i>Interfund Transfers</i>				
General Fund	\$285,000	\$25,000	0	0
Debt Service Fund	0	0	0	0
Capital Projects Fund	0	\$33,831	\$552,218	0
Total Revenue	\$6,171,614	\$6,580,362	\$6,752,218	\$6,750,000
<i>Expenditures –</i>				
<i>Economic Development</i>				
Contractual Services	\$49,944	\$21,120	\$21,400	\$3,900
Contributions	\$900,546	\$1,017,346	\$1,547,000	\$1,586,500
<i>Interfund Transfers</i>				
General Fund	\$70,000	\$120,000	\$120,000	\$120,000
MAP Fund	\$918,000	\$1,200,000	\$1,500,000	\$2,000,000
Debt Service Fund	\$1,631,872	\$1,639,449	\$1,533,985	\$1,373,680
Capital Projects Fund	\$2,126,250	\$2,735,000	\$2,193,725	\$3,231,250
Total Expenditures	\$5,696,612	\$6,732,915	\$6,916,110	\$8,315,330

TAX INCREMENT FINANCING FUND

Fund Description:

The Tax Increment Financing (TIF) Fund was established in FY2024 for the purpose of capturing all manner of financial transactions associated with the City’s TIF District. TIF is a financing and development tool that permits local governments to capture future increases in certain taxes generated by new development within a specified area. The captured value of the increase in revenues is used to finance public improvements and to attract private development projects.

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Revenue</i>				
County Increment (Property Tax)	0	0	\$21,000	\$21,000
<i>Interfund Transfers</i>				
General Fund (Payroll & Property Tax)			\$100,000	\$100,000
Total Revenue	0	0	\$121,000	\$121,000
<i>Expenditures</i>				
<i>Interfund Transfers</i>				
Capital Projects Fund	0	0	\$121,000	0
Total Expenditures	0	0	\$121,000	0

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Fund Description:

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

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

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

Statement of Revenue and Expenditures: CDBG Fund

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Revenue</i>				
Grants	\$395,000	\$197,500	\$1,407,500	\$1,407,500
Total Revenue	\$395,000	\$197,500	\$1,407,500	\$1,407,500
<i>Expenditures</i>				
Contractual Services	\$395,000	\$197,500	\$1,400,000	\$1,400,000
Total Expenditures	\$395,000	\$197,500	\$1,400,000	\$1,400,000

COURT AWARDS FUND

Fund Description:

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

The Court Awards Fund balance is very fluid; money seized by law enforcement agencies is in "suspense" until it is released to the agency by the courts, which happens at various times during the year. On average, more than half of the available balance is in "suspense" at any given time.

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

Statement of Revenue and Expenditures: Court Awards Fund

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Revenue</i>				
Fines	\$37,853	\$46,541	\$30,000	\$30,000
Interest Income	\$2,420	\$21,851	\$7,000	\$25,000
Total Revenue	\$40,273	\$68,392	\$37,000	\$55,000
<i>Expenditures</i>				
Contractual Services	\$34,180	\$43,932	\$60,800	\$61,165
Commodities	0	\$26,576	\$30,000	\$55,000
Total Expenditures	\$90,800	\$70,508	\$90,800	\$116,165

TRANSIENT ROOM TAX FUND

Fund Description:

The Room Tax Fund was established in FY2020 for the purpose of capturing all manner of financial transactions associated with the City's 4% transient room tax. The room tax is collected by hotels and like organizations based on gross receipts collected. Room Tax receipts are submitted monthly to McCracken County, then transmitted directly to the CVB (3%) and the Convention Center (1%) as directed by interlocal cooperative agreement with the County.

Statement of Revenue and Expenditures: Transient Room Tax Fund

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Revenue</i>				
Licenses	\$1,788,776	\$1,839,464	\$1,850,000	\$1,850,650
Total Revenue	\$1,788,776	\$1,839,464	\$1,850,000	\$1,850,650
<i>Expenditures</i>				
Grants	\$1,788,776	\$1,839,464	\$1,850,000	\$1,850,650
Total Expenditures	\$1,788,776	\$1,839,464	\$1,850,000	\$1,850,650

DEBT SERVICE FUND

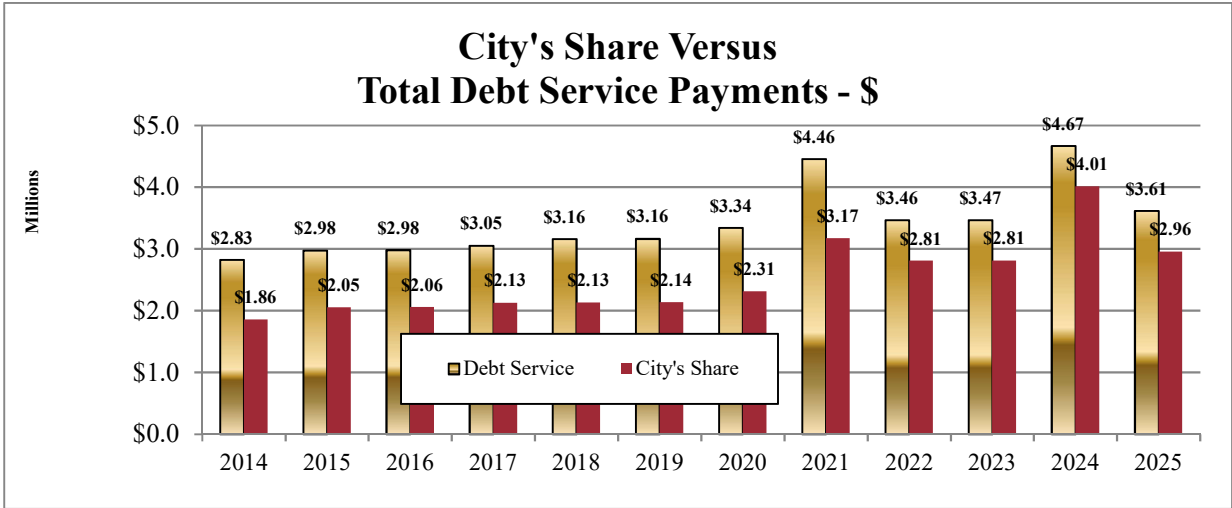
Fund Description:

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

The City of Paducah considers debt financing for major, non-recurring items, which are typically capital in nature. The Debt Service Fund currently accounts for the activity in around a dozen notes/bond issues outstanding as of the end of the fiscal year. Final maturity dates on these debt issues range from FY2025 to FY2040. The primary funding source for debt service payments is the Investment Fund, although there are also other income sources including General Fund, E911 Fund, as well as the County Transient Room Taxes.

Pursuant to §158 of the Kentucky Constitution, the City shall not incur net general obligation indebtedness to an amount exceeding 10% of the value of taxable property within the City as estimated by the last certified assessment previous to the incurring of the indebtedness. The City’s current legal debt margin is \$260,115,130. The City’s projected net general obligation indebtedness of \$33 million at June 30, 2025 is well within this limit.

In addition, per Administrative Policy FIN-27, the annual debt service requirement, which includes principal and interest, shall not exceed 10% of General Fund revenues. For FY2025, the City’s net debt service payments (\$3.6 million gross) will be approximately 7.7% of General Fund revenues. The table below illustrates the City’s portion of debt service payments over the last few years.



Statement of Revenue and Expenditures: Debt Fund

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Revenue</i>				
Leases	\$9,778	\$6,378	0	0
Licenses & Permits	\$654,429	\$655,076	\$655,875	\$656,670
Property Rent & Sales	\$103,822	\$103,822	\$980,465	0
Charges for Service	0	0	0	0
Interest Income	\$10,689	\$67,564	0	\$30,000
Other fees	0	0	0	
<i>Interfund Transfers</i>				
General Fund	\$1,027,438	\$1,030,776	\$1,291,180	\$1,445,270
Bond Fund	0	0	0	
E911	\$146,419	\$141,858	\$142,295	\$142,420
Investment Fund	\$1,631,872	\$1,639,449	\$1,533,985	\$1,373,680
Total Revenue	\$3,584,447	\$3,644,923	\$4,603,800	\$3,648,040
<i>Expenditures</i>				
Contractual Services	\$2,130	\$2,130	\$2,130	\$2,835
Agent Fees KLC				
2001 Series	\$550,627	\$551,274	\$551,800	\$551,650
2003 Series	\$233,625	\$232,618	\$41,000	0
2004 Series	0	0	0	
2005 PFPF	\$489,940	\$493,405	\$491,550	\$440,075
2009 KLC	\$185,274	\$183,221	\$186,150	\$184,300
2009 KACO	\$196,291	\$195,287	\$193,985	\$192,280
2010 Series	\$429,197	\$429,300	\$429,100	\$413,600
Murray State University	\$170,638	\$161,425	\$161,425	\$161,430
2013 Series	\$301,433	\$304,326	\$1,258,620	\$93,260
2017 CFSB	\$103,802	\$103,802	\$104,075	\$105,020
2018A Series	\$111,556	\$107,768	\$108,930	\$109,810
2018B Series	\$146,418	\$141,858	\$142,295	\$142,420
2018C Series	\$7,859	\$25,503	\$221,440	\$219,000
2018D Series	0	0	0	
2020A Series	\$537,498	\$537,371	\$797,500	\$1,002,100
<i>Interfund Transfers</i>				
General Fund	0	0	0	0
Investment Fund	0	0	0	0
Total Expenditures	\$3,466,288	\$3,469,288	\$4,690,000	\$3,617,780

CAPITAL PROJECTS FUND

Fund Description:

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

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



APPROPRIATIONS			
<i>Project Name / Description</i>	<i>ID</i>	<i>File No.</i>	<i>Amount</i>
Surplus Property	CD0041	9.117	\$ 800,000
SSR - Demo/Foreclosures	CD0102	9.325	\$ 85,000
SSR - Beautification/CleanUp	CD0103	9.327	\$ 20,000
SSR - Homeowners Incent Program	CD0104	9.328	\$ 200,000
Neighborhood Signage	CD0112	9.382	\$ 100,000
DT - Roof Stabilization	DT0030	9.244	\$ 35,000
DT - Upper Story Living	DT0033	9.253	\$ 105,000
DT - Facade Grant Program	DT0035	9.257	\$ 10,000
DT - New Business Grant	DT0038	9.260	\$ 150,000
Dredging	DT0047	9.292	\$ 150,000
BUILD Grant	DT0050	6.314	\$ 2,000,000
TIFF - LIVE	DT0052	9.329	\$ 32,000
Art Park/Market St. Lighting	DT0053	9.380	\$ 30,000
SSR - Business Grants	ED0116	13.201	\$ 40,000
Weyland Ventures	ED0119	13.155	\$ 2,000,000
I/T - Virtualization	EQ0031	9.353	\$ 35,000
Fire Training Field	FI0032	9.287	\$ 158,000
2023 Port Security Grant	FI0041	6.363	\$ 181,250
Lien Recovery Program	MR0010	9.70	\$ 50,000
Cultural Assets	MR0088	9.341	\$ 250,000
Greenway/Bike Master Plan	MR0095	9.355	\$ 75,000
Highway Signage	MR0100	9.383	\$ 50,000
Sports Field Maintenance	PA0133	9.378	\$ 40,000
Coleman Pk Sprayground Rehab	PA0134	9.379	\$ 120,000
Facilities Maintenance	PF0070	9.225	\$ 500,000
City Facilities Improvements	PF0079	9.33	\$ 500,000
Future Facilities	PF0092	9.375	\$ 2,200,000
City Hall HVAC	PF0093	9.381	\$ 80,000
PD Technology Set Aside	PO0101	9.291	\$ 50,000
Police - Camera Repairs/Upgrade	PO0119	N/A	\$ 50,000
South 24th Street	ST0041	9.377	\$ 1,200,000
Total Appropriations			\$ 11,296,250
SOURCE OF FUNDING			
General Fund			\$ 8,065,000
Investment Fund			\$ 3,231,250
Total Sources			\$ 11,296,250

Source: FY2025 CIP Fund (4000) Revenues & Expenditures budget.

Statement of Revenue and Expenditures: Capital Improvements Fund

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Revenue</i>				
Grants	\$1,886,547	\$2,029,657	\$7,426,207	0
Interest Income	0	0	(\$1,430)	0
Insurance	0	\$1,533,192	\$153,840	0
Loans	\$3,460,662	\$1,213,469	\$41,289	0
Charges for Service	\$58,679	\$106,574	\$81,125	0
Other	\$204,638	\$184,092	\$89,055	0
Property Rent & Sales	\$12,633	\$2,671	\$321	0
<i>Interfund Transfers</i>				
General Fund	\$1,026,092	\$4,769,049	\$3,390,295	\$8,065,000
Rental Fund	0	0	\$121,608	0
E911 Fund	0	\$46,000	0	0
MAP Fund	0	0	0	0
Investment Fund	\$2,126,250	\$2,735,000	\$2,193,725	\$3,231,250
Capital Projects Fund	\$654,362	\$4,731,595	\$4,037,619	0
Bond Fund	0	0	\$7,590,781	0
Solid Waste Fund	0	0	0	0
Civic Center Fund	0	0	0	0
Total Revenue	\$9,429,863	\$17,351,299	\$25,124,437	\$11,296,250
<i>Expenditures</i>				
Administration	\$270,928	\$655,672	\$537,230	\$300,000
Finance	\$34,800	\$45,551	\$650,007	\$2,200,000
Technology	\$48,948	\$308,901	\$757,489	\$35,000
Clerk/Customer Exper.	\$17,228	\$542	\$802	0
Planning	\$497,017	\$1,266,729	\$4,741,548	\$3,597,000
Police	\$478,427	\$253,129	\$379,965	\$100,000
Fire	\$280,498	\$654,254	\$1,395,348	\$474,250
Public Works	\$36,474	\$194,820	\$2,495,045	\$1,080,000
Engineering/Floodwall	\$5,799,179	\$7,844,740	\$8,101,096	\$3,350,000
Human Resources	0	0	0	0
Parks	\$140,186	\$1,076,512	\$3,426,423	\$160,000
E911	\$35,775	0	\$4,531,285	0
<i>Interfund Transfers</i>				
General Fund	\$3,128	\$1,918	\$1,051	0
Rental Fund	0	0	0	0
MAP Fund	0	0	\$3	0
Investment Fund	0	\$33,831	\$552,218	0
Capital Projects Fund	\$654,362	\$4,731,595	\$5,362,423	0
Other Trust Funds	0	\$1,969	0	0
Total Expenditures	\$8,296,957	\$17,070,163	\$32,931,933	\$11,296,250

BOND FUND

Fund Description:

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

In January 2020 (FY2020), the City issued tax exempt GOB 2020A for \$20.52 million to fund various capital projects (bond proceeds \$20 million) as authorized by ordinance 2019-11-8598. The City's Insurance Premium Tax was increased by the Board of Commission action in November 2019 (2019-11-8597) by 1%, which is expected to provide \$700K/year for the General Fund. The increase in the Insurance Premium Tax (\$700K), coupled with anticipated decreases in future annual debt service payments (over time) is expected to fund the annual debt through 2040. The average annual debt service payment for the 2020A GOB is \$1.57 million for Fiscal Year 2025 and forward.

Statement of Revenue and Expenditures: Bond Fund

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Revenue</i>				
Bond Premium	0	0	0	0
Bond Proceeds	0	0	0	0
Interest Income	\$145,996	\$704,774	\$300,000	\$400,000
Total Revenue	\$145,996	\$704,774	\$300,000	\$400,000
<i>Expenditures</i>				
Contractual Services	0	0	\$9,000	\$929,000
Debt Service	\$37,153	\$2,531,649	\$12,491,000	\$11,000,000
<i>Interfund Transfers</i>				
Debt Service	0	0	0	0
Capital Projects Fund	0	0	\$5,000,000	\$3,071,000
Total Expenditures	\$37,153	\$2,531,649	\$17,500,000	\$15,000,000

ENTERPRISE FUNDS

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

SOLID WASTE FUND

Fund Mission:

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

Administration:

This division supervises, 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.

Residential Collection:

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

The division maintains an inventory of all rollouts and manages their repair and replacement on an as needed basis.

Commercial Collection:

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

Bulk, Brush, & Leaf:

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

Compost and Yard Debris Recycling:

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

Staffing Summary: Solid Waste Fund

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Administration</i>				
Public Works Director	0.50	0.50	0.50	0.50
Assistant PW Director	0.50	0.25	0.25	0.25
Solid Waste Superintendent	0.0	0.0	1.0	1.0
Solid Waste Supervisor	2.0	2.0	1.0	1.0
Administrative Assistant	1.50	1.25	1.25	1.25
<i>Residential Collection</i>				
Laborer	3.0	1.0	1.0	1.0
Truck Driver	11.0	13.0	13.0	13.0
<i>Commercial Collection</i>				
Truck Driver	4.0	4.0	4.0	4.0
<i>Compost and Yard Debris Recycling</i>				
Compost Supervisor	1.0	1.0	1.0	1.0
Compost Equipment Operator	2.0	2.0	2.0	2.0
TOTAL	25.50	25.0	25.0	25.0

Statement of Revenue and Expenditures: Solid Waste Fund

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Revenue</i>				
Grants	\$56,682	\$103,345	\$64,000	\$64,000
Property Rent & Sales	\$1,580	\$61,557	\$1,000	\$5,000
Charges for Services	\$4,800,026	\$4,816,742	\$4,778,000	\$5,245,000
Interest Income	\$28,349	\$134,149	\$88,000	\$137,000
Other Fees	\$2,819	\$5,322	\$1,000	\$1,000
Total Revenue	\$4,889,456	\$5,121,115	\$4,932,000	\$5,452,000
<i>Expenditures</i>				
Administration	\$1,121,036	\$1,312,649	\$1,312,687	\$1,312,511
Residential Collection	\$1,754,216	\$2,126,113	\$2,888,809	\$2,685,332
Commercial Collection	\$1,256,300	\$1,471,143	\$1,718,203	\$1,718,845
Compost	\$358,893	\$519,569	\$643,573	\$858,997
Landfill	\$14,670	\$16,195	\$17,030	\$20,000
Recycling	\$21,946	0	0	0
Interfund Transfers	\$360,296	\$342,363	\$395,055	\$341,390
Total Expenditures*	\$4,887,357	\$5,788,032	\$6,975,357	\$6,937,075

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

TRANSIENT BOAT DOCK FUND

Fund Description:

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



FY2023 Accomplishments:

- Awarded Boater's Choice Award for the sixth straight year.

Staffing Summary: Transient Boat Dock Fund

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
Laborer*	0.3	0.3	0.3	0.3
TOTAL	0.3	0.3	0.3	0.3

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

Statement of Revenue and Expenditures: Transient Boat Dock Fund

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Revenue</i>				
Rental Income	\$36,701	\$34,187	\$36,000	\$36,000
Interest on Checking	\$246	\$2,195	0	\$1,690
Sales	\$78,491	\$94,054	\$80,000	\$85,000
Permits & Fees	\$5,627	\$5,195	\$5,500	\$5,500
<i>Interfund Transfers</i>				
General Fund	\$33,715	0	0	\$304,100
Total Revenue	\$154,780	\$135,631	\$121,500	\$432,290
<i>Expenditures</i>				
Personal Services	\$19,998	\$21,103	\$21,199	\$21,311
Contractual Services	\$19,426	\$20,277	\$23,315	\$23,810
Commodities	\$80,677	\$81,272	\$93,130	\$397,560
Total Expenditures	\$120,101	\$122,652	\$137,644	\$442,681

CIVIC CENTER FUND

Fund Description:

The main function of the Robert Cherry Civic Center is to provide rental services at a competitive rate. The Robert Cherry Civic Center held a ribbon-cutting ceremony on Monday, February 26, 2024 after renovations were completed. The upgraded facility boasts a new banquet hall equipped with audio and visual technology, a new lobby, office space, a catering kitchen, and restrooms. Paducah Parks & Recreation is responsible for overseeing the rentals at the Robert Cherry Civic Center including handling the reservations, obtaining set up information, and making sure that all documentation is in place prior to the rental date. An outside vendor is contracted to provide cleaning and set up services for the events.



Statement of Revenue and Expenditures: Civic Center Fund

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Revenue</i>				
Rental Income	(\$175)	0	0	0
<i>Interfund Transfers</i>				
General Fund	\$27,911	\$367	0	0
Total Revenue	\$27,736	\$367	0	0
<i>Expenditures</i>				
Contractual Services	\$2,128	0	0	0
Commodities	\$23,221	0	0	0
Depreciation	\$10,020	0	0	0
<i>Interfund Transfers</i>				
General Fund	0	\$69,406	0	0
Total Expenditures	\$35,369	\$69,406	0	0

INTERNAL SERVICE FUNDS

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

FLEET MAINTENANCE FUND

Fund Mission:

The Public Works Department oversees the Fleet Maintenance Fund and strives to establish efficient and effective delivery of City fleet services by providing customers with safe, reliable, economical, and environmentally sound transportation and related support services. These services are responsive to the needs of the various city departments, and maximize vehicle value and equipment investment. The Fleet Maintenance Fund maintains and repairs all City vehicles and provides outside service to many local fire departments and agencies. They have sole authority and responsibility for the acquisition and disposal of all rolling stock and equipment owned by the City of Paducah.

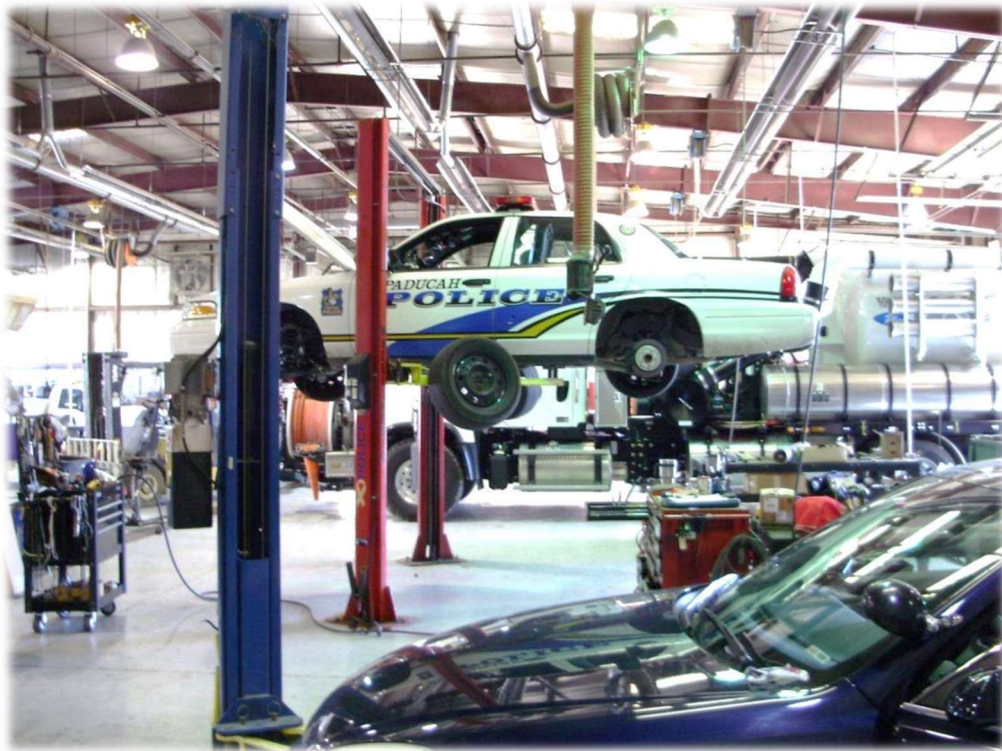
Staffing Summary: Fleet Maintenance Fund

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Fleet Maintenance</i>				
Fleet/Maintenance Superint.	0.5	0.0	0.0	0.0
Assistant PW Director*	0.0	0.25	0.25	0.25
Fleet Superintendent	0.0	1.0	1.0	1.0
Fleet Supervisor	1.0	1.0	1.0	1.0
Senior Admin Assistant	1.0	1.0	1.0	1.0
Fleet Mechanic II	4.0	5.0	5.0	5.0
TOTAL	6.5	8.25	8.25	8.25

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

Statement of Revenue and Expenditures: Fleet Maintenance Fund

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Revenue</i>				
Property Rent & Sales	\$310	\$175	0	0
Internal Service Rev.	\$500,713	\$744,179	\$630,000	\$802,000
Interest on Checking	0	0	0	\$500
Other Fees	0	0	0	0
<i>Interfund Transfers</i>				
General Fund	\$98,655	\$54,750	\$183,750	\$52,376
Solid Waste	\$40,296	\$22,363	\$75,055	\$21,390
Total Revenue	\$639,974	\$821,467	\$888,805	\$876,266
<i>Expenditures</i>				
Personal Services	\$463,069	\$629,654	\$711,844	\$736,216
Contractual Services	\$30,034	\$31,475	\$26,360	\$29,300
Commodities	\$53,639	\$75,046	\$98,601	\$100,750
Capital Outlay	0	0	\$52,000	\$10,000
Depreciation	\$4,886	\$3,664	\$3,715	\$3,715
Total Expenditures	\$551,628	\$739,839	\$892,520	\$879,981



FLEET LEASE TRUST FUND

Fund Mission:

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

The Fleet Lease Trust Fund, created in FY1999, ensures that appropriate funding is available for the replacement of vehicles and heavy equipment owned by the City. When a new unit is purchased, a lease amount is calculated by dividing the cost of the unit over its expected useful life. Each department (lessee) pays the lease amount monthly into the Fleet Lease Trust Fund. When the unit comes to the end of its useful life and is ready for auction, the funds accumulated from the lease payments and interest earned provide the funds to replace the unit. All units included in this fund are owned by the Fund itself, not the lessee Department, and Fleet Maintenance has the sole authority and responsibility for management (including acquisition and disposal) of Fleet Lease Trust Fund Units. Solid Waste and Fleet Maintenance Fund vehicles are not included in the Fleet Lease Trust Fund.

Statement of Revenue and Expenditures: Fleet Lease Trust Fund

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Revenue</i>				
Property Rent	\$1,027,174	\$1,079,142	\$1,094,290	\$1,222,905
Insurance	0	\$70,810	\$50,000	\$50,000
Sales	\$14,400	(\$6,416)	\$25,000	\$25,000
Interest Income	\$23,448	\$141,632	\$100,000	\$142,000
Interfund Transfer	0	0	0	0
Total Revenue	\$1,065,022	\$1,285,168	\$1,269,290	\$1,439,905
<i>Expenditures</i>				
Contractual Services	\$53,195	\$57,195	\$57,195	\$59,255
Commodities	0	0	\$2,000	\$2,000
Capital Outlay	0	0	\$1,619,870	\$1,526,000
Depreciation	\$954,526	\$866,507	\$838,000	\$838,000
<i>Interfund Transfers</i>				
General Fund	0	0	0	0
Total Expenditures	\$1,007,721	\$923,702	\$2,517,065	\$2,425,255

INSURANCE FUND

Fund Mission:

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

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

Statement of Revenue and Expenditures: Insurance Fund

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Revenue</i>				
Interest Income	0	0	0	0
Internal Service Revenues	\$1,267,992	\$1,275,188	\$1,276,415	\$1,278,140
<i>Interfund Transfers</i>				
General Fund	\$13,230	\$23,777	\$70,000	\$70,000
Total Revenue	\$1,281,222	\$1,298,965	\$1,346,415	\$1,348,140
<i>Expenditures</i>				
Contractual Services	\$1,219,400	\$1,269,237	\$1,350,845	\$1,348,140
<i>Interfund Transfers</i>				
General Fund	0	0	0	0
Total Expenditures	\$1,219,340	\$1,269,237	\$1,350,845	\$1,348,140

HEALTH INSURANCE FUND

Fund Mission:

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

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

Statement of Revenue and Expenditures: Health Insurance Fund

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Revenue</i>				
Internal Service Revenues	\$3,583,651	\$3,359,357	\$3,444,420	\$3,505,420
Interest Income	\$26,253	\$143,013	\$90,000	\$150,000
Retiree Life Insurance	0	0	0	\$4,000
Total Revenue	\$3,609,904	\$3,502,370	\$3,534,420	\$3,659,420
<i>Expenditures</i>				
Contractual Services	\$3,539,209	\$3,671,423	\$3,454,720	\$3,568,050
<i>Interfund Transfers</i>				
General Fund	\$70,000	\$75,700	\$79,700	\$91,370
Total Expenditures	\$3,609,209	\$3,747,123	\$3,534,420	\$3,659,420

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 (PFPP).

APPOINTIVE EMPLOYEES' PENSION FUND (AEPF)

Fund Description:

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

In the past, the AEPF's source of funding has been from investments; however, all Fund assets were exhausted by the end of FY2016. Starting in FY2017 this fund was funded by the General Fund through FY2022 with the passing of the final pensioner.

Statement of Revenue and Expenditures: AEPF Fund

	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Revenue</i>				
<i>Interfund Transfers</i>				
General Fund	\$3,912	0	0	0
Total Revenue	\$3,912	0	0	0
<i>Expenditures</i>				
Personal Services	\$3,025	0	0	0
Contractual Services	\$887	0	0	0
Commodities	0	0	0	0
Total Expenditures	\$3,912	0	0	0

POLICE & FIRE PENSION FUND (PFPF)

Fund Mission:

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

This fund is primarily funded by a \$6 million bond that was issued in 2005. Although it was anticipated that this bond would carry the fund to term, the downturn in the economy in 2008 led to decreased investment earnings and an unfunded liability. An annual transfer from the General Fund is made to meet the minimum actuarial requirement.

Statement of Revenue and Expenditures: PFPF Fund

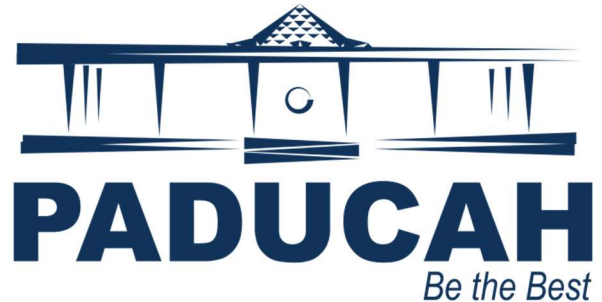
	Actual FY2022	Actual FY2023	Revised FY2024	Proposed FY2025
<i>Revenue</i>				
Property Rent & Sales	(\$678,848)	\$310,144	\$260,000	\$260,000
Interest Income	\$69,207	\$84,164	\$100,100	\$100,500
Other Fees	0	\$3,595	\$500	\$500
Internal Service Revenues	0	0	0	0
<i>Interfund Transfers</i>				
General Fund	\$310,000	\$260,000	\$425,000	\$310,000
Total Revenue	(\$299,641)	\$657,903	\$785,600	\$671,000
<i>Expenditures</i>				
Personal Services	\$934,025	\$842,634	\$822,000	\$754,000
Contractual Services	\$44,264	\$40,752	\$30,355	\$32,465
Commodities	\$292	\$282	\$300	\$300
Total Expenditures	\$978,581	\$883,668	\$852,655	\$786,765

City of Paducah Statistical & Supplemental Information

Mission, Vision, and Organizational Values

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

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



Organizational Values

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

Government Structure and Partner Agencies

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

The Paducah Board of Commissioners is comprised of the Mayor and four Commissioners elected at large on a non-partisan basis. The Mayor is elected for a four-year term and each Commissioner for a two-year term. The Mayor and Commissioners have equal voting powers. The 44th Paducah Board of Commissioners began their terms on January 1, 2023.

The Paducah Board of Commissioners sets the policies that govern the City. The City Manager, who is appointed by the board, serves as the chief administrative officer. The City Manager is responsible for the day-to-day operations of the City government which includes approximately

340 full-time employees. The City Manager also is responsible for preparing the budget, submitting it to the board for adoption, and administering it. Department directors report directly to the City Manager. The City of Paducah is comprised of 11 main departments: Administration, Customer Experience/City Clerk, Police, Fire, Finance, Parks & Recreation, Technology, Planning, Engineering, Public Works, and Human Resources.

After conducting a national recruitment process using the executive search firm GovHR USA, the Paducah Board of Commissioner approved in July 2021 the hiring of Daron Jordan as Paducah’s City Manager. Jordan had previously served as the city manager of Paris, Kentucky. Jordan holds a Master’s in Organizational Management and has been certified by the International Economic Development Council as a Certified Economic Developer.

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.

The Paducah-McCracken County Convention Center Corporation (PMCCC), an independent board of directors appointed by Paducah’s Mayor and the McCracken County Judge-Executive, oversees two convention center facilities and the dome pavilion in downtown Paducah.



The Julian Carroll Convention Center encompasses more than 65,000 square feet of convention space. Attached to the Convention Center is the Bill and Meredith Schroeder Expo Center providing an additional 45,000 square feet. The 37,800 square feet of convention space inside the inflatable dome pavilion is marketed alongside the Convention Center and Expo Center. The facilities have seen an uptick in the number of sports leagues interested in renting space for tournaments.

Community Overview

Paducah, which is approximately 20 square miles, is the only incorporated community in McCracken County, Kentucky. The 2020 Census shows population growth for both the city and county with a total McCracken County population of 67,875, an increase of 3.52 percent. Paducah experienced an 8.44 percent growth between 2010 and 2020 with the 2020 Census figures at 27,137. However, since Paducah is the economic, educational, medical, and cultural

hub of the region, daytime population can often swell to more than 100,000 people. This daytime population places a stress on the local services including police, fire, and E911 response.

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

Paducah is uniquely located 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.



Situated in far western Kentucky, the topography of Paducah and the surrounding region includes alluvial plains and small hills. Much of the area is nearly flat and poorly drained which stresses the City's aging storm water drainage system. However, the soil is fertile, and agriculture sustains the surrounding region with corn, soybeans, and wheat as the dominant

Paducah's Population Trend	
Year	Population
2020	27,137
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	

crops. Paducah's inland location tends to produce a large seasonal temperature range with highly variable weather. The mean temperature is 57.8 degrees with a record high of 108 and a record low of -15. Its position north of the Gulf of Mexico contributes ample moisture for precipitation. Paducah typically receives 49 inches of precipitation with an average of nine inches of snow.

Paducah's heritage is reflected in 19th century architecture and a number of museums and historic markers. Paducah, originally known

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

Paducah thrived in the 19th century due to its port, dry dock facilities, and factories. However, the extreme fluctuation of the Ohio River led to several floods with the most notable in 1937. As a result, the United States Army Corps of Engineers constructed a 12-mile concrete and earthen floodwall to protect Paducah. The floodwall was completed in 1949. The floodwall also serves as a tourist attraction due to the beautiful Dafford murals. Plus, several miles of the levee section serve as the surface for the Greenway Trail.



This floodwall and floodgates were put to good use in 2018 and 2019. The Ohio River reached nearly 53.3 feet in February 2019, the sixth highest crest on record in Paducah.

Since 1997, the City has been working with the U.S. Army Corps of Engineers to rehabilitate the floodwall including the rehabilitation of all pump stations, flap gates, seal closures, gate wells, I-walls, and the construction of a new pump station. The rehabilitation projects are in their final stages. These critical and current projects have a significant budgetary impact. The floodwall rehabilitation is an approximately \$37 million project with a 65/35 cost-sharing split.

In addition to river and rail industries, Paducah is called the *Atomic City* due to an area just outside of Paducah being selected in 1948 for the development of a uranium enrichment plant. The plant has been decommissioned with the facility currently undergoing significant cleanup.



The uranium enrichment plant led to population growth in Paducah in the mid-19th century.

Economic Overview

Paducah’s Principal Taxpayers – Property Tax (2023)		
Taxpayer	Assessed Valuation	% of Total Assessed Valuation
Kentucky Oaks Mall	\$45,465,000	1.58%
Prosper Paducah LLC	25,680,000	0.89%
Boyd Co. FKA Whayne Supply Company	20,987,627	0.73%
LCP Paducah II LLC	15,674,484	0.54%
Menard LLC	14,950,001	0.52%
Paducah Medical Investors	13,440,090	0.47%
Ducmall LLC	13,119,800	0.45%
Woodstone Enterprises LP	12,429,000	0.43%
LCP Paducah II LLC	11,235,596	0.39
Walmart Real Estate Business	10,646,400	0.37%
TOTALS	\$183,627,998	6.37%
Source: Property Valuation Administration; Assessed value as of January 1, 2022		

The Paducah-McCracken County Labor Shed consists of 11 counties in western Kentucky and southern Illinois with a population of more than 233,000 that includes a highly skilled workforce of approximately 120,000. 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 one of the largest in the state with approximately 1000 business members.

To assist residents and business owners with entrepreneurial goals along with business retention and expansion, the Paducah’s Business Development Specialist, a position in the Planning Department, works collaboratively with representatives from the Greater Paducah Economic Development (GPED) and the Paducah Area Chamber of Commerce. Plus, in collaboration with local partners, the City offers a Business Resource Guide providing connections to local banks, commercial insurance agencies, accountants, and grants.

The area also is served by Barkley Regional Airport which is located in McCracken County. The airport receives financial support from the City of Paducah. In June 2023, a new terminal opened to the public with the celebratory ribbon cutting on July 6, 2023. In March 2022, SkyWest issued a departure notice to discontinue Essential Air Service to 29 regional airports including Barkley Regional. The airport worked through the Essential Air Service process and announced that Contour Airlines would be providing service from Paducah to Charlotte with the first flight in December 2022.



Assessed Value of Taxable Property			
Fiscal Year	Real Estate		Personal Property
	Commercial	Residential	
2023	\$1,169,528,609	\$1,044,566,181	\$577,849,087
2022	\$1,089,161,125	\$951,835,958	\$554,605,247
2021	\$1,041,983,926	\$936,331,898	\$584,105,652
2020	\$988,724,688	\$903,643,347	\$518,116,004
2019	\$959,205,670	\$882,316,666	\$550,296,896
Source: McCracken County Property Valuation Administrator			

With Paducah’s easy river access and rail service, the city is the headquarters for several river industry giants including Ingram Barge, Marquette Transportation, James Marine, and

Crouse Corporation. Paducah is at the center of the inland waterways linking cities including Pittsburgh and Minneapolis/St. Paul to the Gulf of Mexico. The Paducah Riverport Authority is positioned for growth in the sector of intermodal river transportation through the purchase of the largest flat-top tower crane in North America. In 2015, the U.S. Department of Commerce Foreign-Trade Zone Board approved the Riverport to establish a foreign-trade zone, an incredible business recruitment tool. In August 2018, U.S. Secretary of Transportation Elaine Chao announced the establishment of a new Inland Waterways Gateway Office in Paducah.

Paducah’s Principal Employers (2023)		
Employer	Employees (1)	% of Total Employment (2)
Bon Secours Mercy Health, Inc.	1445	4.90%
Baptist Healthcare Systems	1432	4.86%
Walmart Associates, Inc.	969	3.29%
Paducah Board of Education	623	2.11%

Baptist Health Medical Group	410	1.39%
West Kentucky Community & Technical College	376	1.28%
ViWinTech Windows & Doors	370	1.26%
City of Paducah	339	1.15%
Lowes of Paducah #465	329	1.12%
GMRI	319	1.08%
TOTALS	6612	22.44%
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)
2022-2023	27,137	\$830,934,940	\$30,620	43.8	2,770	4.3%
2021-2022	27,137	\$830,934,940	\$30,620	43.8	2,832	4.6%
2020-2021	27,137	\$830,934,940	\$30,620	43.8	2,832	5.9%
2019-2020	25,024	\$511,240,320	\$20,430	41.4	3,232	5.4%
2018-2019	25,024	\$511,240,320	\$20,430	41.4	2,980	5.5%
2017-2018	25,024	\$511,240,320	\$20,430	41.4	2,835	6.4%
2016-2017	25,024	\$511,240,320	\$20,430	41.4	3,132	6.8%
2015-2016	25,024	\$511,240,320	\$20,430	41.4	3,139	6.2%
2014-2015	25,024	\$511,240,320	\$20,430	41.4	2,843	5.6%
2013-2014	25,024	\$511,240,320	\$20,430	41.4	3,138	8.2%
Sources:						
(1) Bureau of the Census Count – 2010, 2020						
(2) Board of Education; represents elementary and secondary public schools						
(3) Kentucky Cabinet for Human Resources, Department for Employment Services						

Educational Opportunities

Paducah and McCracken County have had significant investments in educational facilities over the past decade. Currently, the Paducah Independent School District is constructing a new Head Start Building adjacent to Paducah Tilghman High School using \$14.5 million in Federal Disaster Relief Act funds. The funding is a result of the heavy rain from the remnants of Hurricane Harvey in 2017 which flooded the Head Start facility. Outside the City limits, the new Lone Oak Middle School, a nearly \$39 million project, opened to students in late 2021.

Other significant achievements include the 2020 grand opening to celebrate the \$22.6 million investment for the Paducah Innovation Hub at Paducah Tilghman High School, a state-of-the-art technology center where students and community members can access and connect to industry skills. These projects are in addition to the more than \$90 million worth of educational projects completed before 2020. In 2013, the community saw the openings of the 94,000 square-foot Paducah Middle School and the 300,000 square-foot McCracken County High School which consolidated three county high schools.

Regarding higher education, the Murray State University Paducah Regional Campus opened in 2014. The facility, which receives financial support from the City through bond payments, is situated across from West Kentucky Community & Technical College (WKCTC) along Paducah's higher education corridor on U.S. 62. In February 2019, WKCTC and MSU signed a transfer agreement to allow for a seamless pathway for WKCTC graduates to transfer credits in certain fields toward a bachelor's degree from MSU.

Over the past several years, the Aspen Institute has recognized WKCTC as a community college that achieves strong student success. In 2015, Aspen named WKCTC as one of the top three community colleges in the United States. In its pursuit of excellence, WKCTC has been recognized as an Aspen Prize Top 10 Community College five times and has twice been named a Finalist With Distinction for providing students with strong job training and continuing higher education opportunity, for achieving high completion and transfer rates, and for providing strong employment results for its graduates.

The downtown and adjacent Lower Town areas of Paducah benefit from the presence 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.



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.

To prepare the workforce of the future, 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 funding 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.

Population, Housing, and Education Overview		
Quick Facts	Paducah	Kentucky
Population (2020 Census)	27,137	4,505,836
Population (2010 Census)	25,024	4,339,367
Percent Change (2010 to 2020)	8.44%	3.84%
Persons under 5 years, percent, 2020	6.5%	6.1%
Persons under 18 years, percent, 2020	20.5%	22.4%
Persons 65 years and over, percent, 2020	19.5%	16.8%
Female persons, percent, 2020	53.5%	50.7%
White alone, percent, 2020	73.4%	87.5%
Black or African American alone, percent, 2020	21.8%	8.5%
American Indian and Alaska Native alone, percent, 2020	0.9%	0.3%
Asian alone, percent, 2020	0.8%	1.6%
Native Hawaiian and Other Pacific Islander alone, percent, 2020	0.1%	0.1%
Two or More Races, percent, 2020	2.2%	2.0%
Hispanic or Latino, percent, 2020	3.1%	3.9%
Veterans, 2018-2022	1324	244,703
Foreign born persons, percent, 2018-2022	2.1%	4.1%
Housing units, July 1, 2022	NA	2,023,724
Owner-occupied housing unit rate, 2018-2022	53.7%	68.1%
Median value of owner-occupied housing units, 2018-2022	\$152,600	\$177,000
Households, 2018-2022	11,432	1,769,102
Persons per household, 2018-2022	2.26	2.48
Living in same house 1 year ago, percent of persons age 1 year+, 2018-2022	88.2%	86.6%
Language other than English spoken at home, % of persons age 5 years+, 2018-2022	2.5%	5.9%
High school graduate or higher, percent of persons age 25 years+, 2018-2022	90.6%	88.2%
Bachelor's degree or higher, percent of persons age 25 years+, 2018-2022	27.8%	26.5%
Median household income (in 2022 dollars), 2018-2022	\$46,984	\$60,183
Per capita income in past 12 months (in 2022 dollars), 2018-2022	\$37,828	\$33,515
Persons in poverty, percent	22.3%	16.5%
Source: U.S. Census Bureau		

Cultural and Creative Community

Paducah is internationally known for its arts and culture, and the City of Paducah provides financial support to many of the local arts agencies. Tourism spending in McCracken County totaled more than \$314 million in 2022 which supported more than 2400 jobs and generated \$25.7 million in state and local taxes.

Paducah is called *Quilt City USA®* based on the founding of the American Quilter's Society by quilt visionaries Bill and Meredith Schroeder. Due to the COVID-19 situation, the 2020 and 2021 annual AQS QuiltWeek™, which attracts approximately 30,000 local and international visitors each April, had to be cancelled, but the event and its crowd of fiber arts enthusiasts returned



in April 2022. These quilt and art enthusiasts also visit the National Quilt Museum of the United States located in downtown Paducah. During 2017 and 2018, Paducah held biannual quilt shows with the second show held in the fall.

Paducah is known as a *Creative City*. Paducah's long tradition of quilting and fiber arts led to its designation in 2013 by the United Nations Educational, Scientific and Cultural Organization (UNESCO) as a City of Crafts & Folk-Art. In September 2017, Paducah proudly hosted the UNESCO Creative Cities of Crafts & Folk-Art Annual Meeting. Paducah was in the spotlight as global leaders shared strategies of incorporating the arts and culture.

Other cultural attractions in downtown Paducah include Inland Waterways Museum, 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.



Paducah is thrilled to see a more than \$14 million investment in Paducah's Southside with The Dunlap project. This renovation to the historic Walter C. Jetton Middle School includes housing units, a restoration of the concert hall for the Paducah Symphony Orchestra, and the creation of a conservatory for music training and education. The groundbreaking for this project was in August 2021 with the first residents welcomed in April 2023.

The Hotel Metropolitan, a museum that pays tribute to African-American heritage, is minutes from the downtown district. In 2023, the Hotel Metropolitan used funds from an African American Cultural Heritage Foundation grant to improve the facility. The City currently is working with the Hotel Metropolitan to seek additional grant funding.

Paducah 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.



In February 2024, the City pledged its support to the renovation of the Columbia Theatre located at 504 Broadway. This 1927 facility, which has been vacant for years, needs significant stabilization at an estimated cost of \$1.5 million. The City pledged \$500,000 toward the effort continent upon the Columbia Art House, Inc.

securing the remaining funds by June 30, 2026.

The City of Paducah also works to support local artists, creatives, and entrepreneurs. In December 2020, the City assisted Sprocket, Inc. with a forgivable loan to help build out the more than 8000 square feet of makerspace at 3121 Broadway. Sprocket partners with Cape

Girardeau-based Codefi for a co-working and business start-up incubator to create high tech jobs and startup companies in Paducah.

The Paducah Creative & Cultural Council, which was created in 2020, acts as a resource for local artists and organizations; recognizes, promotes and encourages creative industry growth; assists with the installation of public art in neighborhoods, public places, and commercial corridors; and performs assessments on the state of arts and culture in Paducah. In 2022, the Council launched the website paducaharts.org which includes a creative directory. Artists of all types are encouraged to submit their information for inclusion on the directory which will help link artists with projects. Currently, the Council is working on a public art implementation plan.

Neighborhoods

Neighborhood revitalization has been a City of Paducah priority for decades and has received national awards and attention. In 2002, City leaders adopted a plan to revitalize Lower Town, the oldest neighborhood in Paducah by inviting artists from across the nation to come to the neighborhood and restore neglected homes into galleries and living quarters. Lower Town now is a neighborhood with beautiful homes, galleries, and working artists.

In 2007, the City of Paducah adopted a plan to revitalize another neighborhood, Fountain Avenue. Over the next decade, 37 new residential structures were built with 92 structures seeing significant rehabilitation. More than \$14 million in permitted investment was incorporated in the Fountain Avenue Neighborhood.



In November 2022, the National Park Service listed the Northside Residential District on the National Register of Historic Places. This District consists of more than 450 buildings within an area generally between Park Avenue, North 10th Street, Palm Street, and North 14th Street.

The City Commission also has prioritized the Southside region of neighborhoods, a large area of eight neighborhoods. In March 2021, residents and business owners provided input at two public meetings. In June and July 2021, the City, volunteers, and partners held Southside Rise & Shine Neighborhood events which allowed a neighborhood to be the center

of attention for a week of beautification and celebration. Paducah was honored to receive the 2022 Kentucky League of Cities City Government of the Year award for the Southside Rise & Shine Neighborhood Spruce Up initiative.

The City is continuing to prioritize Southside. The Southside Steering Committee has been meeting since February 2022. Plus, there is a focus on revitalization and incorporating public art in the Walter Jetton Neighborhood, the site of The Dunlap project. In 2023, the City finalized a package of residential and business incentive packages for the Southside.

The City of Paducah also partners with the Paducah Alliance of Neighbors by providing funding to the non-profit as it works to achieve Community Housing Development Organization (CHDO) status with the Kentucky Housing Corporation. Furthermore, in 2023 and 2024, the City is working to provide educational opportunities for local developers through the City's partnership with Incremental Development Alliance.

Downtown

Paducah Main Street, a division of the Paducah Planning Department and 2024 Accredited Main Street America and Kentucky Main Street Accredited program, strives to revitalize the downtown area, promote the variety of businesses and restaurants in the district, and develop exciting events that encourage people to make downtown their destination.

Paducah enjoys seeing new businesses open in the district and provides revitalization programs for assistance. Programs include façade and beautification grants, roof stabilization assistance, and upper story residential grants. The energy of the Downtown Farmers' Market and outdoor musical events organized by the Parks & Recreation Department along with Main Street events such as the Downtown Block Parties and the award-winning Cocktail Trail assist in creating a vibrant and active downtown.

In June 2021, the State issued Paducah an Entertainment Destination Center license. This license allows customers to take to-go alcoholic drinks in designated cups from participating businesses to stroll our historic streets, browse the windows of local boutiques, and enjoy the riverfront and outdoor events.

The City of Paducah is dedicated to providing an environment for downtown growth. In March 2021, the City was thrilled to receive final approval by the Kentucky Economic Development Finance Authority (KEDFA) for Paducah's Downtown Riverfront TIF District (TIF). The City also has created a Prospectus of Projects for the City's two Opportunity Zones.

A pivotal downtown project is the City Block Project. Private developer, Weyland Ventures, is bringing a multi-use development to the property that currently is a parking lot at 2nd and Broadway. The development includes an 81-room boutique hotel along Jefferson Street and a mixed use-development along Broadway. Between the two developments is city-owned parking and public open space. City Block was honored to have



Kentucky Governor Andy Beshear speak at the January 2023 groundbreaking. The construction of the public amenities was accomplished in 2023. However, due to uncertain market and construction conditions, Weyland Ventures has yet to start the hotel construction.

In September 2020, the City held a ribbon cutting for Greenway Phase V which extended the trail from Jefferson Street through Schultz Park along the riverfront. Schultz Park also received a major facelift which prepares it for the projects associated with the \$10.4 million Better Utilizing Investments to Leverage Development (BUILD) grant that the City is receiving through the Maritime Administration (MARAD). The BUILD grant’s primary objectives are to provide improved transportation elements and increase the passenger experience for riverboat visitors who visit downtown Paducah including the new riverboat partner, Viking Cruises.

The BUILD grant project’s design process is complete with the project to be placed out to bid and an approximately 18-month construction period commencing in 2024. The BUILD grant’s transformative projects for Paducah’s downtown and riverfront include

- A new dock structure and excursion landing plaza downstream of the foot of Broadway;
- Improved bike and pedestrian linkages through the improvements of three intersections, the addition of wayfinding, and creation of a multi-use path; and
- Improvements near the transient boat dock (former Executive Inn site) to include green space and seating.



Embracing Our River Access

In October 2020, Paducah/McCracken County along with Calvert City celebrated being named in the Tennessee RiverTowns Program. Paducah previously was a Pilot Community for the Tennessee RiverLine Partnership. With the RiverTowns selection, we are working with other communities toward a continuous system of multi-modal trail experiences such as paddling, hiking, and biking along the 652-mile Tennessee River from Knoxville, Tennessee, to Paducah.

In January 2022, Tennessee RiverLine awarded Paducah-McCracken County the Excellence in River Animation award for demonstrating an exemplary commitment to breaking down access barriers to river spaces and experiences through river programming that is safe, inclusive and innovative. Training experiences at local pools and multiple small events on area rivers are helping build a culture of paddling among diverse community members and organizations. In 2023, the Kentucky Recreation & Parks Society honored the program with the Outstanding Program Award – Class 4 for the free paddling events that take participants along the Clarks, Tennessee, and Ohio Rivers.



For the seventh consecutive year, Paducah's Transient Boat Dock located in downtown Paducah received the Boater's Choice Award through Marinas.com. The award honors marinas and docks that consistently provide an excellent home for the boating community.

Parks & Recreation

The City of Paducah manages more than two dozen parks and recreational facilities. To encourage health and fitness and link several neighborhoods, Paducah offers more than five



miles of Greenway Trail for the community to enjoy. A partnership between the City and McCracken County, grants, and corporate donors led to the installation of the Bob Leeper Pedestrian Bridge over Perkins Creek in September 2020. This 110-foot long bridge ties the City's 5-mile trail to McCracken County's 1.5-mile trail and facilities.

In 2023, Paducah received the National Park Service – River, Trails, and Conservation Assistance Program grant. This grant is

assisting the community in the public input process and design for Greenway Trail extensions and bicycling loops. The National Park Service is working with the City and a steering committee to prepare for public workshops in mid-2024.

Paducah continues to invest in its largest and most frequently visited park, Bob Noble Park. Over the past few years, the park has celebrated several enhancements including the following:

- The Music Garden, an interactive playground with outdoor musical instruments opened in 2020 due to partnerships among the City, seven garden clubs of Paducah, and private donors.
- The Noble Park Tennis Courts will be resurfaced in 2024. Over the past few years, the area has been improved with the addition of a restroom facility along with court reconstruction and the additions of sidewalks and paved parking.
- The Peck Education Trail, a project funded by the estate of J. Lane Peck, opened in 2020. The half mile trail connects to the existing wooded trail behind the Amphitheatre. In 2021, the Kentucky Recreation & Parks Society's (KRPS) honored the Paducah Parks & Recreation Department with the 2021 Outstanding Facility Award for the Peck Education Trail.
- In 2023, the City opened an eight-court pickleball facility across from the Noble Park Tennis Courts on the east side of Lake Montgomery.
- In preparation for the construction of the Paducah Sports Park at the former Bluegrass Downs site and Stuart Nelson Park, the City approved in 2023 the relocation of the Stuart Nelson Dog Parks to Noble Park. The dog parks were relocated in 2024.



Along with parades, recreational leagues, and events organized through the Parks & Recreation Department, the City of Paducah also supports numerous annual festivals through either cash or in-kind support including the Dogwood Trail, AQS QuiltWeek™, the Lower Town Arts & Music Festival, and Barbecue on the River.

Commission Priorities

After holding strategic planning sessions in February 2024, the Paducah Board of Commissioners adopted 10 priorities and five continuous improvement items. The Commission Priorities and continuous improvement items along with their objectives are listed below:

- **Priority – Beautification and Wayfinding.** The goal is to have a beautiful community with a variety of signage that welcomes visitors and generates pride in neighborhoods.

The focus will be on neighborhood identification signage, welcome to Paducah signage along the interstate, and partnerships to increase beautification.

- **Priority – Downtown.** The goal is a concentrated effort to support, enhance, celebrate, beautify, and improve our thriving downtown community. An incredible amount of work has been done to make downtown successful through the approval of the Tax Increment Financing District, the City Block project, the BUILD grant project, and Opportunity Zones. This priority also focuses on small businesses and filling vacant storefronts through energizing the merchants, Paducah Main Street Board, and associated committees.



- **Priority – Housing.** The goal is to improve Paducah’s housing stock to help grow the community. The process includes developing a joint Comprehensive Plan with McCracken County which will be completed in 2024. This priority also focuses on evaluating incentives and expanding financial support for developers, increasing downtown residential development, working with the Paducah Alliance of Neighbors, and supporting the development of the Katterjohn site (1501 Broadway). The Katterjohn building, a dilapidated former hospital, was razed by the City early in 2024. To spur housing growth, the City provides surplus property parcels for redevelopment along with an incentive of providing house plans at no charge. Furthermore, a success story is The Dunlap, a private development to rehabilitate the former Walter Jetton School into apartments and space for the Paducah Symphony. The City assisted through a roof stabilization grant.
- **Priority - Minority Inclusion.** The objective is to lead by example through the adoption of city-wide and departmental inclusion strategies focusing on a diverse pool of applicants for employment, committees, and boards. In 2023, City employees participated in a DEI survey with Murray State University. The results are being used to set goals and training for the City organization. In 2023, the City reinstated the Paducah Human Rights Commission and expanded the board size. The Board brought back the Fair Housing Luncheon in April 2024 as a community event.
- **Priority - Operational Efficiencies.** The focus will be driving improvement to the current development review process and analyzing the electrical permitting process and inspections.
- **Priority - Protecting Key Historical and Cultural Resources.** The goal is to collaborate with community partners to support and invest in the historical and cultural resources unique to Paducah. The City contracted with Rhodes Heritage Group for a preservation assessment and stewardship plan for various historic assets including the

Hotel Metropolitan and the Columbia Theatre. Early in 2024, the City pledged \$500,000 toward the stabilization of the Columbia Theatre as long as the Columbia Art House is able to secure funding for the remaining \$1 million needed for the building's stabilization. The City also is supporting the Upper Town Heritage Foundation's grant application to the Mellon Foundation for funds for the Hotel Metropolitan. Other significant achievements include the ribbon cutting in February 2024 to celebrate the revitalization of the Robert Cherry Civic Center. Later in 2024, the Paducah Sports Park construction will begin. This is a partnership with McCracken County and the McCracken County Sports Tourism Commission which includes honoring the legacy of Dr. William Stuart Nelson as part of the joint City/County sports park.

- **Priority – Quality of Life.** The goal is a focused effort on City services and projects that improve the community. In 2023 and 2024, the Communications Manager led social media campaigns to bring awareness to various City codes and their importance for reducing nuisances and beautifying the city. The campaigns were “Lend a Helping Hand, Help Us Keep Paducah Beautiful” and “Considerate and Kind Paducah.” Additional tactics included raising public awareness on mental health, focusing on beautification and litter collection, and promoting the Paducah 311 online service request system and app.



- **Priority - Southside Enhancements.** The objectives are to engage, empower, and beautify the Southside region of neighborhoods and its associated business community. In 2023, the City launched residential and commercial incentive programs to provide city assistance to the neighborhoods. Early in 2024, a public meeting was held to gather input on public art in the Walter Jetton Neighborhood, and in January 2024, the larger playground with sidewalks was completed at Robert Coleman Park.



- **Priority – Stormwater.** With a topography that leads to flash flooding and an aging stormwater infrastructure, the City is implementing projects outlined in the Stormwater Master Plan. Using FEMA and ARPA funding, the City has replaced the bridge on Buckner Lane near Buckner Lake Circle. Also, the City expanded the project scope for the South 24th Street and South 25th Street road projects to include a four-acre stormwater detention basin. The City also is working with a stormwater consultant to create a drainage manual and update city ordinances to comply with current industry standards.

- **Priority – Trails and Bike Lanes.** The goal is to have a walkable and bikeable community through the expansion of trails and bike lanes. In 2023, Paducah received the National Park Service – River, Trails, and Conservation Assistance Program grant. This grant is assisting the community in the public input process and design for Greenway Trail extensions and bicycling loops.



- **Continuous Improvement - 911 Radio/Tower Upgrades and Operational Funding.** The goal is to establish a partnership agreement with McCracken County to create a sustainable revenue source to cover both operational funding and infrastructure improvements. An interlocal agreement is being drafted.

Over the past few years, upgrades have been made in the telephone, logging recorder, and computer aided dispatch systems. Currently, a large-scale project to upgrade the radio infrastructure, radios, and cell tower/antenna site is underway.

- **Continuous Improvement - City Facilities.** The City prioritized the facility needs outlined in the 2020 Facilities Survey and Plan that assessed 14 City buildings. Recent projects that have been completed include the rehabilitation of the Robert Cherry Civic Center, renovations to the City Commission chambers, Paxton Park Clubhouse exterior project, and upgrades to several fire stations.

- **Continuous Improvement – Mental Health Awareness.** The goal is a focused effort on communicating about mental health resources and mental wellness. In 2023, the Communications Manager led mental health awareness campaign for May’s mental Health Awareness Month and for September’s Suicide Awareness and Prevention Month. Tactics included proclamations, a mental health resources webpage, radio ads, a billboard, PATS bus wrap, and social media campaigns. For employees, the Human Resources Department organized informational emails and held lunch and learn events.



- **Continuous Improvement – Paducah Sports Park.** The City is partnering with McCracken County and the McCracken County Sports Tourism Commission on the outdoor facilities designed for Stuart Nelson Park and the former Bluegrass Downs site which was donated to McCracken County in 2020. An interlocal cooperation agreement

was signed by the three entities in September 2022. The master plan, design, and construction bidding are completed with construction to begin in 2024. The City also approved moving the Stuart Nelson Dog Parks to Noble Park with the relocation completed in the spring 2024.

- **Continuous Improvement – Revenue Equity.** This priority focuses on the auditing and enforcement of occupational licenses within the community.

THE BUDGET PROCESS

February 7, 2024 – Finance sends out budget calendar to departments

February 16, 2024 – Personal services population verified

March 5, 2024 – Payroll cost projections finalized for personal services

March 15, 2024 – Budget training

March 22, 2024 – Budget entry closed to departments

April 8 – April 15, 2024 – Department budget interviews with Finance Director

April 16 – April 22, 2024 – Department budget interviews with City Manager

April 29 – May 3, 2024 – Budget workshop with City Commissioners

May 28, 2024 – Introduce first reading of budget ordinance

June 11, 2024 – Second reading and adoption of budget ordinance

July 1, 2024 – Budget Book posted on City website

EMPLOYEE BUDGET CENSUS

CC	Department/Divisions	FY2022	FY2023	FY2024	FY2025	Change From PY
		Proposed <u>2021- 2022</u>	Proposed <u>2022- 2023</u>	Proposed <u>2023- 2024</u>	Proposed <u>2024- 2025</u>	
0102	MAYOR & COMMISSION*	5	5	5	5	0
0103	CITY MANAGER	7	7	5	5	0
	TOTAL GEN GOVT	<u>12</u>	<u>12</u>	<u>10</u>	<u>10</u>	<u>0</u>
0201	ADMINISTRATION	2	2	2	2	0
0202	ACCOUNTING & BUDGET	4	4	4	4	0
0205	REVENUE	5	5	6	6	0
	TOTAL FINANCE	<u>11</u>	<u>11</u>	<u>12</u>	<u>12</u>	<u>0</u>
0501	TECHNOLOGY	<u>5</u>	<u>6</u>	<u>8</u>	<u>8</u>	<u>0</u>
601	CUSTOMER EXPERIENCE	<u>5</u>	<u>4</u>	<u>4</u>	<u>5</u>	<u>1</u>
1201	ADMINISTRATION	2	2	2	2	0
1202	PLANNING	5	5	5	5	0
	TOTAL PLANNING	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>0</u>
1601	ADMINISTRATIVE SERVICES	5	5	5	6	1
1602	PATROL	62	63	61	61	0
1604	INVESTIGATIONS	20	19	21	21	0
1607	COPS GRANT	3	3	3	3	0
	TOTAL POLICE	<u>90</u>	<u>90</u>	<u>90</u>	<u>91</u>	<u>1</u>
1801	ADMINISTRATION	3	3	3	3	0
1802	SUPPRESSION	60	60	60	60	0
1803	PREVENTION	11	11	11	11	0
1804	TRAINING	1	1	1	1	0
	TOTAL FIRE	<u>75</u>	<u>75</u>	<u>75</u>	<u>75</u>	<u>0</u>

2202	STREET MAINTENANCE	24.75	23	23	23	0
2216	MAINTENANCE	<u>13.25</u>	<u>13.75</u>	<u>13.75</u>	<u>13.75</u>	<u>0</u>
	TOTAL EPW - PUBLIC WORKS	<u>38</u>	<u>36.75</u>	<u>36.75</u>	<u>36.75</u>	<u>0</u>
2201	ADMINISTRATION	4.5	4	4	4	0
2209	RESIDENTIAL	14	14	14	14	0
2210	COMMERCIAL	4	4	4	4	0
2211	COMPOST & RECYCLING	3	3	3	3	0
	TOTAL SOLID WASTE	<u>25.5</u>	<u>25</u>	<u>25</u>	<u>25</u>	<u>0</u>
2215	FLEET MAINTENANCE	<u>6.5</u>	<u>8.25</u>	<u>8.25</u>	<u>8.25</u>	<u>0</u>
2401	ADMINISTRATION	9	3	3	3	0
2402	GROUNDS & CEM.	14.7	16.7	16.7	17.7	1
2405	RECREATION	0	6	6	6	0
2409	SPECIAL EVENTS	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL PARKS & RECREATION	<u>25.7</u>	<u>25.7</u>	<u>25.7</u>	<u>26.7</u>	<u>1</u>
2406	BOAT DOCK	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>	<u>0</u>
3307	ENGINEERING	6	6	6	7	1
3308	FLOOD CONTROL	5	5	5	5	0
	TOTAL EPW - ENGINEERING	<u>11</u>	<u>11</u>	<u>11</u>	<u>12</u>	<u>1</u>
3511	RISK/HUMAN RESOURCES	<u>4</u>	<u>4</u>	<u>5</u>	<u>5</u>	<u>0</u>
4011	E911	<u>23</u>	<u>23</u>	<u>23</u>	<u>23</u>	<u>0</u>
	TOTAL FULL-TIME POSITIONS	339	339	341	345	4
	<i>* -The above amounts include elected officials (5).</i>					

<u>Summary:</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>Change</u>
GENERAL FUND	283.7	282.45	284.45	288.45	1
E911 FUND	23	23	23	23	0
ENTERPRISE FUNDS	<u>32.3</u>	<u>33.55</u>	<u>33.55</u>	<u>33.55</u>	<u>0</u>
FULL-TIME POSITIONS	<u>339</u>	<u>339</u>	<u>341</u>	<u>345</u>	<u>1</u>

OUTSTANDING DEBT

Outstanding Debt (revised March 21, 2024) Projected at Fiscal Year Ending June 30, 2025												
Debt Issue	Issue Date	Original Debt	Beg Bal Balance 6-30-2024		Debt Service Payment - FY2025			Funding Source - FY2025			Projected Balance @ 6-30-2025	
			Principal	Interest	Total	City	Other	Total				
2020A GOB (formerly aquatic ctr. issue)	January, 2020	\$20,520,000	\$20,260,000	\$475,000	\$527,100	\$1,002,100	\$1,002,100	\$0	\$1,002,100	\$0	\$1,002,100	\$19,785,000
2019KIA Floodwall Pumps	July, 2019	\$5,360,667	\$3,869,089	\$192,537	\$26,458	\$218,995	\$218,995	\$0	\$218,995	\$0	\$218,995	3,676,552
2018A E911 Equipment	July, 2018	\$1,655,000	\$1,215,000	\$100,000	\$42,419	\$142,419	\$142,419	\$0	\$142,419	\$0	\$142,419	1,115,000
2018A Riverfront Project	July, 2018	\$1,045,000	\$680,000	\$85,000	\$24,806	\$109,806	\$109,806	\$0	\$109,806	\$0	\$109,806	595,000
2017 CFSB Dome Relocation ##	January, 2017	\$3,000,000	\$2,666,440	\$52,482	\$52,533	\$105,015	\$0	\$105,015	\$0	\$105,015	\$105,015	2,613,958
2013A Series - Noble Park Pool	September, 2013	\$1,120,000	\$425,000	\$80,000	\$13,260	\$93,260	\$93,260	\$0	\$93,260	\$0	\$93,260	345,000
2022A (2011) MSU Facility Bonds	November, 2011	\$2,674,093	\$1,105,289	\$119,606	\$41,819	\$161,425	\$161,425	\$0	\$161,425	\$0	\$161,425	985,683
2014A (2010) Series - BABA	March, 2010	\$6,645,000	\$2,220,000	\$345,000	\$68,600	\$413,600	\$413,600	\$0	\$413,600	\$0	\$413,600	1,875,000
2017 (2009) KACO - J. Carroll Conv*	April, 2009	\$2,500,000	\$809,051	\$171,004	\$21,273	\$192,277	\$192,277	\$0	\$192,277	\$0	\$192,277	638,047
2018B (2009) Series - KLC	March, 2009	\$2,800,000	\$810,000	\$155,000	\$29,300	\$184,300	\$184,300	\$0	\$184,300	\$0	\$184,300	655,000
2014B (2005) Series - PFPF	November, 2005	\$6,100,000	\$610,000	\$430,000	\$10,073	\$440,073	\$440,073	\$0	\$440,073	\$0	\$440,073	180,000
2020B (2008, 2001) Series - Expo**	June, 2001	\$9,290,000	\$1,055,000	\$520,000	\$31,650	\$551,650	\$0	\$551,650	\$0	\$551,650	\$551,650	535,000
			\$ 62,709,760	\$ 2,725,629	\$ 889,291	\$ 3,614,920	\$ 2,958,255	\$ 656,665	\$ 3,614,920	\$ 656,665	\$ 3,614,920	\$ 32,999,240

Beg Bal versus original debt	57.0%
Current FY Principal vs. Beg Bala	7.6%
Current FY Interest vs. Beg Balanc	2.5%
Current FY Princ & Int vs. Beg Ba	10.1%
City's share of funded debt service	81.8%
End Bal versus Beg. Balance	92.4%

- Funded with County Bed Tax (2%); any balance is split 2-way between City & County.
 * - Debt service equally shared with McCracken County, amount shown is City share only.
 ** - Funded w/County Transient Rtn Tx (2%); o/s balance split 3-ways between City, County & CVB, (refinanced in FY2011 as 2010B, & again in FY2021 as 2020B)

Debt Metrics:

CONTRACT FUNDING RECOMMENDATIONS

Organization	Fund	Amount
Carson Center	24000401 580610	\$ 30,000
Maiden Alley Cinema	24000401 580710	\$ 3,500
Market House Theatre	24000401 580600	\$ 20,000
Midtown Alliance	24000401 580680	\$ 50,000
National Quilt Museum	24000401 580650	\$ 15,000
Paducah Arts Alliance	24000401 580840	\$ 3,000
Paducah Symphony Orchestra	24000401 580550	\$ 10,000
Sprocket	24000401 580810	\$ 100,000
UTHF – Hotel Metropolitan	24000401 580590	\$ 4,500
Yeiser Art Center	24000401 580330	\$ 12,500
Paducah Housing Authority	24000401 580860	\$ 2,500
Family Service Society	24000401 580910	\$ 20,000
George Wilson Safety Foundation	24000401 580920	\$ 2,500
Columbia Theater	24000401 580940	\$ 500,000
Child Watch	24000401 580950	\$ 5,000
Emerald Foundation	24000401 580960	\$ 7,500
Hope Unlimited	24000401 580970	\$ 7,000
Paducah Cooperative Ministry	24000401 580980	\$ 12,000
Empty Bowls	24000401 580985	\$ 2,500
Paducah Senior Center	24000401 580990	\$ 5,000
	Total	\$ 812,500

CITY OF PADUCAH, KY FLEET ACQUISITION FY2025

Fleet Lease (7100)			
Dpt	Year	Make/Model	Proj. Cost (\$)
Public Works	2025	Tymco Sweeper	\$350,000
Public Works	2025	1 Ton Dump Truck	\$110,000
Public Works	2025	ZTR Mower	\$16,000
Public Works	2025	¾ Ton Service Truck	\$70,000
Fire	2025	SSV Pickup	\$60,000
Parks	2025	15 Passenger Van	\$55,000
Parks	2025	John Deere Cab Tractor	\$62,000
Parks	2025	Finish Mower	\$25,000
Parks	2025	Single Cab ¾ Ton 4WD	\$55,000
Engineering	2025	1 Ton Service Body	\$90,000
Police	2025	(7) SUVs	\$399,000
Police	2025	(2) K9 SUVs	\$120,000
All	2025	Contingency for wrecked vehicles	\$114,000
Total for Fleet Lease Trust Fund			\$1,526,000

Solid Waste (5000)			
Dpt	Year	Make/Model	Proj. Cost (\$)
Compost	2025	Wheel Loader	\$260,000
Total for Solid Waste Fund			\$260,000

Total for Fleet Acquisition Plan for FY2025 \$1,786,000

GLOSSARY OF TERMS

A

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

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

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

B

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

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

C

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

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

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

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

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

D

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

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

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

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

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

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

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

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

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

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

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

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

Fiscal Year (FY) – A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Paducah’s fiscal year begins July 1st and

ends the following June 30th. The term FY2016 denotes the fiscal year beginning July 1, 2015 and ending June 30, 2016.

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

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

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

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

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

I

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

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

K

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

M

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

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

O

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

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

P

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

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

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

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

R

Reserve – Fund balance that cannot be appropriated or spent.

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

S

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

U

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