



**City
Uniform Financial
Information Report
Fiscal Year 2010-2011**



Return to:
Department for Local Government
Cities and Special Districts Branch
1024 Capital Center Drive, Suite 340
Frankfort, KY 40601

Part I - REPORTING INFORMATION

City name _____

Address _____

City, State, Zip _____

County _____

City Classification _____

(Please correct any error in name, address, and ZIP Code)



Please save the worksheet to your hard drive. Once completed, you can attach the worksheet to an email and forward to glenn.oldham@ky.gov

SEND ONE ORIGINAL AND TWO COPIES OF THE COMPLETED FORM to the Department for Local Government **BY MAY 1, 2012.**

Note – Data supplied by your city in this report will be used by State and Federal Agencies and public interest groups in Kentucky. By filing this report, you will not receive local government finance reporting forms from the U.S. Census Bureau.

Part II - CONTACT INFORMATION

Name of person who completed form		Telephone
Title		Date
Company (if not city)	Reporting format (accounting basis)	Telephone

RELATED ORGANIZATIONS – Please list related organizations such as Boards, Commissions, or Utilities, whose Board members are appointed by the City’s Mayor or legislative body, or who receive a major portion of their funding from city resources.

Organization/Address	Chief Executive	Telephone

Part III - CERTIFICATION – *Completed report must be signed prior to filing.*

This is to certify that the data contained in this report is accurate to the best of my knowledge and belief.

Signature of Official	Title	Date completed
Printed Name of Official		Telephone



**F-65(ky-3)0
City UFIR**

GENERAL INSTRUCTIONS

Before filling out this form, please read carefully each part and all related definitions and instructions.

All information should be provided on a basis consistent with generally accepted accounting principles for the fiscal year July 1, 2010 through on June 30, 2011.

Combine all items that are not entered in specific categories provided and enter this total in the "Other" line item. Amounts classified as "Other" should not exceed 5% of the corresponding category total.

ROUND TO THE NEAREST DOLLAR. DO NOT SHOW CENTS FOR REVENUES OR EXPENDITURES.

THE ACTUAL TAX RATE LEVIED, COLUMN (c), PART IV MUST BE COMPLETED EVEN IF THERE WAS NOT A CHANGE IN THE TAX RATE FROM FISCAL YEAR 2009–2010.

Tax rates should be reported as decimal amounts. For instance a rate of 22 and 7/10 cents per \$100 assessed value should be reported as .227.

PLEASE BE SURE THAT AN OFFICIAL SIGNS THE CERTIFICATION. FORMS WILL NOT BE ACCEPTED WITHOUT A SIGNATURE.

Part IV – City Revenue requests the fee, rate or amount charged per unit of service. If any line-item has multiple rate schedule, please provide a copy of the rate schedule. The schedule is only required in years when the rates have been revised or implemented.

Please be sure to reconcile subtotals and totals to the city's annual financial statements.

Report only new debt or lease agreements. DO NOT COMPLETE THESE SECTIONS AGAIN IF THEY WERE REPORTED LAST YEAR AND THERE WERE NO CHANGES IN THE DEBT OR LEASE AGREEMENTS.

DLG has developed an electronic version of the UFIR. You can access this document on the DLG website: www.dlg.ky.gov. For more information contact Glenn Oldham at glenn.oldham@ky.gov or 800–346–5606.

Information in this report should match financial information in the city's annual audited financial statements prepared in accordance with KRS 91A.020.

NOTE ESPECIALLY

Please report amounts covering all funds and accounts of your city except for employee-retirement funds administered by your city. Include bond redemption and interest funds, and construction or development funds, as well as current funds. Exclude refunds and transfers between funds.

Please use a black or blue ball point pen.

Since this form applies to cities of different sizes and complexity, some items may not apply to your city. However, read the definitions carefully for each item in the report.

Do not change any categories. Call for clarification.

This report must be returned to the Department for Local Government by **May 1, 2012** per requirements of KRS 65.905.

Financial information for all utilities connected with the city must be reported on this form.

Please note your basis of accounting (i.e., cash, modified accrual or accrual) in this report.

Depreciation – to be shown as a part of "Other Operations"

GENERAL DEFINITIONS

The following general definitions will apply to grouping of expenditure categories:

General Government – includes all general functions of your city including finance, administration, elected officials, public buildings and general insurance coverage if not assigned to individual operating departments.

Public Safety – includes all police, fire, ambulance, correctional, inspection and code enforcement activities, and any other activity that promotes the protection of life and property.

Public Services – includes maintenance and construction of basic infrastructure and solid waste activities. Streets and roads, leaf and brush collection, solid waste collection and recycling, operation of public parking, riverports, and stormwater and natural resource management.

Community Services – includes parks and recreation, public health, public welfare and assistance activities, housing and community development, mass transit programs and educational support programs.

Utilities – includes water, sewerage, natural gas, electric and telecommunications systems. Please report stormwater utility costs within Public Services even if a fee is charged to support the program as a utility.

Part IV – TAX RATES

Please list each tax rate that your city currently levies as of the end of the reporting period. If the city levies more than one rate on different insurance lines, please list each and the applicable line on a separate sheet.

A. Property Tax Rates	Compensating (a)	4% increase (b)	Adopted rate (c)
1. Real			
2. Personal			
3. Motor vehicle/watercraft			
B. Other Rates			
1. Occupational license fee (payroll tax)			
2. Net profits			
3. Gross receipts tax			
4. Insurance premium tax			
5. Bank deposits			
6. Restaurant tax			
7. Motel tax			

Part V – TAX AND OTHER REVENUES

Please list all tax revenues received for the reporting period. Intergovernmental revenues should be listed from the source from which you received them, i.e. State, Federal, or from another City or Special District. This may include revenues received from services you provide to another government.

A. Property Taxes	
1. Real	T01
2. Personal	T01
3. Motor vehicle/watercraft	T01
4. Bank deposits franchise tax	T01
5. Delinquent (all years)	T01
SUBTOTAL Property Taxes	
B. License and Permit Fees	
1. City vehicle licensing (auto stickers)	T24
2. Right of way/street cut permits	T29
3. Alcoholic beverage licenses	T20
4. Planning, zoning, development fees	T29
5. Other licensing and permit fees including: (Animal control; building, electrical, and plumbing permits; Electrical contractors' licenses; development impact fees; unloading fees; building, electrical, plumbing, and natural gas inspections.)	T29
SUBTOTAL License and Permit Fees	

Please continue on next page

Part V – TAX AND OTHER REVENUES – Continued

If varying rates or fees are charged based upon classification, volume, value, or other criteria, the local government shall submit a fee or chart with the form.

C. Occupation and Business Fees	
1. Occupational license fees	
(a) Payroll	T40
(b) Net profits	T41
(c) Gross receipts	T41
2. Fixed rate business license	T28

SUBTOTAL for Occupation and Business Fees

D. Other Taxes/Fees	
1. Franchise fees	
(a) Electric	T15
(b) Natural gas	T15
(c) Water/wastewater	T15
(d) Other franchise fees	T15
2. Motel tax	T19
3. Restaurant tax	T19
4. Insurance premium tax	T19

SUBTOTAL for Other Taxes/Fees

Function activity	From cities, counties, or special districts (a)	From State (b)	From Federal (c)
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E. Intergovernmental Revenues			
1. General support	D30	C30	B30
2. Government payments in lieu of taxes	D30	C30	B30
3. Public safety			
(a) Police	D89	C89	B89
(b) Fire/EMS	D89	C89	B89
(c) Corrections	D89	C89	B89
4. Public services			
Streets and roads	D46	C46	B46
5. Community services			
(a) Parks and recreation	D89	C89	B89
(b) Public welfare	D79	C79	B79
(c) Public health	D42	C42	B42
(d) Housing and community development	D50	C50	B50
(e) Transit/bus systems	D94	C94	B94
(f) Educational support	D21	C21	B21

Please continue on the next page

Part V – TAX AND OTHER REVENUES – Continued

Function activity	From cities, counties, or special districts (a)	From State (b)	From Federal (c)
E. Intergovernmental Revenues – Continued			
6. Utilities			
(a) Water supply	D91	C91	B91
(b) Sewerage systems	D80	C80	B80
(c) Electric power systems	D92	C92	B92
(d) Natural gas systems	D93	C93	B93
(e) Telecommunications	D89	C89	B89
7. Other intergovernmental revenues (Include: Local government economic assistance; area development fund grant; other from local, state, or Federal governments.)	D89	C89	B89
SUBTOTAL for Intergovernmental Revenues			
F. Other Revenues/Charges			
1. Airport revenue	A01		
2. Utility sales			
(a) Water	A91		
(b) Sewerage	A80		
(c) Electric	A92		
(d) Natural gas	A93		
(e) Telecommunications/cable	A03		
3. Parking (lots, meters, garages, etc.)	A60		
4. Parks and recreation receipts	A61		
5. River ports, locks, etc.	A87		
6. Special assessments	U01		
7. Sale of real or surplus property	U11		
8. Investment/interest earnings (Exclude construction and pensions)	U20		
9. Fines and forfeits (including parking violations)	U30		
10. Transit authority	A94		
11. Penalties and interest	T01		
12. Donations	U50		
13. Rents	U40		
Please continue on the next page			

Part V – TAX AND OTHER REVENUES – Continued				
F. Other Revenues/Charges – Continued				
14. Solid waste collection and disposal	A81			
15. Other miscellaneous revenues (Include: recoveries, impounded vehicles, ambulance runs, fire protection, police arrest fees, etc.)	A89			
16. Bond proceeds	N/R			
SUBTOTAL Other Revenues/Charges				
TOTAL MUNICIPAL REVENUES				
Part VI – EXPENDITURES				
<i>List all city spending both as direct expenditures and costs associated with services provided by other governments. An example might be spending for sewerage treatment by another city, or police or fire services provided by the county government. Include costs your city incurs for services provided by other non-profit agencies such as social services, public health, and public welfare.</i>				
Function activity	To other cities, counties, or special districts (a)	To State (b)	Non-profits (c)	
A. Intergovernmental Expenditures (all payments to other governments for services, programs, or reimbursements)				
1. General government				
2. Public safety				
3. Public services				
4. Community services				
5. Utilities				
SUBTOTAL for Intergovernmental Expenditures	M89	L89	E89	
<i>Provide spending directly attributed to the city's operations by salaries and wages, other operations, and capital outlay. Salaries and wages should only include direct salary costs including any overtime and differential pay. Do not include fringe benefits or other costs such as unemployment insurance. Operations include all other costs including materials, supplies, contractual services and other miscellaneous costs. Capital outlay is normally defined as items costing at least \$1,000 and having a useful life of more than three years.</i>				
Function	Salaries and wages (a)	Other operations (b)	Capital Outlay	
			Equipment, land and existing structures (c)	Construction (d)
B. Direct Expenditures by the City				
1. General government (Administrative, legal, overhead, public buildings)	E29	E29	G29	F29
2. General government: Financial administration	E23	E23	G23	F23
3. Public safety				
(a) Police	E62	E62	G62	F62
(b) Fire/EMS/ambulance	E24	E24	G24	F24
(c) Code enforcement/inspection	E66	E66	G66	F66
(d) Corrections	E05	E05	G05	F05
(e) Other Costs (i.e, dispatch)	E89	E89	G89	F89
SUBTOTAL for Direct Expenditures by the City				
Please continue on the next page				

Part VI - EXPENDITURES - Continued

Function activity	Salaries and wages (a)	Other operations (b)	Capital Outlay	
			Equipment, land and existing structures (c)	Construction (d)
4. Public services				
(a) Streets and roads	E44	E44	G44	F44
(b) Sanitation/solid waste	E81	E81	G81	F81
(c) Natural resources	E59	E59	G59	F59
(d) Riverport facilities	E87	E87	G87	F87
(e) Parking facilities	E60	E60	G60	F60
(f) Cemeteries	E03	E03	G03	F03
SUBTOTAL for Public Services				
5. Community services				
(a) Parks and recreation	E61	E61	G61	F61
(b) Public health	E32	E32	G32	F32
(c) Public welfare	E79	E79	G79	F79
(d) Housing and community development	E50	E50	G50	F50
(e) Transit/bus system	E94	E94	G94	F94
(f) Educational support	E12	E12	G12	F12
SUBTOTAL for Community Services				
6. Utilities				
(a) Water systems	E91	E91	G91	F91
(b) Sewerage systems	E80	E80	G80	F80
(c) Electric power systems	E92	E92	G92	F92
(d) Natural gas systems	E93	E93	G93	F93
(e) Cable/telecommunications	E03	E03	G03	F03
7. Debt payments (Include all principal and interest)				
(a) General government				
(b) Public safety				
(c) Public services				
(d) Community services				
(e) Utilities				
SUBTOTAL for Debt Payments				
8. Bond issuance costs	E23	E23	G23	F23
9. Miscellaneous expenditures	E89	E89	G89	F89
SUBTOTAL for Bond Issuance and Miscellaneous Expenditures				
SUBTOTAL for Direct Expenditures by the City				

Please continue on the next page

Part VII - PENSION AND BENEFIT COSTS

List all pension and benefit costs for city employees. Health insurance costs include both city paid premiums and other reimbursements or supplements provided by the city. Other benefits include life, dental and deferred compensation payments to employees as well as unemployment insurance.

Personnel Expenditures	
1. CERS non-hazardous	
2. CERS hazardous	
3. City pensions	
4. Health insurance	
5. All other employee benefits	
SUBTOTAL Pension & Benefits	

Part VIII - INDEBTEDNESS

List a summary of total city debt outstanding at the beginning and end of the fiscal year. Include new debt incurred during the reporting period. Segregate the total debt by revenue and general obligation bonds.

Activity	Outstanding beginning FY (a)	Issued (b)	Retired (c)	Outstanding ending FY (d)	General obligation (e)	Revenue bonds (f)
1. General governmental funds	19U	29U	39U	49U		
2. Business type funds (water, sewer, gas, electric)	19U	29U	39U	49U		
3. Private activity bonds (industrial revenue, non-profits, etc.)	19T	24T	34T	44T		
4. Short-term debt (All government funds)						
(a) Beginning of fiscal year	61V					
(b) End of fiscal year	64V					
5. Interest paid on:						
(a) Water debt	191					
(b) Electric debt	192					
(c) Gas debt	193					
(d) Transit debt	194					
(e) All other debt	189					
TOTAL INTEREST PAID						
TOTAL MUNICIPAL EXPENDITURES <i>Sum totals of Parts VI and VII</i>						

Part IX - CASH AND INVESTMENTS

1. Beginning of fiscal year	
2. End of fiscal year	
(a) Sinking funds	W01
(b) Bond proceeds	W31
(c) Other reserved funds	W61
(d) All non-reserved cash and investments	W61

Finished