

County Budget Workshop 2021-2022

Department for Local Government

Office of Financial Management &
Administration



Budget Timetable - January

Approve fee office
budgets by January 15th



Entire Budget Preparation Timetable is
listed on Page 7 of the Budget Manual

Approving Fee Office Budgets

Approve as a whole:

Without spending caps

Capping total disbursements line

Approve each line item:

Put a spending cap on each line item

Order must state specifics of approval

TO: The Honorable Jim Smith,
Generic County Judge Executive

FROM: Robert O. Brown, State Local Finance Officer
Office of Financial Management & Administration

DATE: *****

SUBJECT: 2021 Fee Office Budgets

The County Clerk and Sheriff's 2021 Fee Office Budgets were due to the Department for Local Government on January 15, 2021. To date, our office has not received their budgets and, therefore, they are considered delinquent.

Your county budget must be approved by July 1, 2021, for Fiscal Year 2022. Unfortunately, I cannot approve the county's budget without the receipt of a completed fee office budget from your clerk and sheriff.

If you have any questions, please feel free to contact me or your county representative at 800-346-5606

Order Setting Maximum Amount for Fee Office Deputies and Assistants

- KRS 64.530 states:

“The Fiscal Court shall fix annually the maximum amount including fringe benefits which the county clerk and sheriff may expend for deputies and assistants.”

- Form is available on DLG Website
- 

This is the Form for Setting the Maximum Salaries of Deputies and Assistants

ANNUAL ORDER SETTING MAXIMUM AMOUNT FOR DEPUTIES AND ASSISTANTS

Pursuant to KRS 64.530(3), "...The fiscal court shall fix annually the maximum amount, including fringe benefits, which the officer may expend for deputies and assistants..."

The fiscal court of _____ County in compliance with state law hereby sets the maximum amount which the _____ (specify county clerk or sheriff) of _____ County may expend from fees during calendar year _____ at \$_____ for deputies, assistants and other employees. The maximum amount as set includes all amounts paid from fees for:

- ☐ Full time salaries and wages
- ☐ Overtime wages
- ☐ Part time salaries and wages
- ☐ Vacation and sick leave
- ☐ Health insurance
- ☐ Insurance other than health
- ☐ Employer match SS/Retirement
- ☐ Other _____
- ☐ Other _____

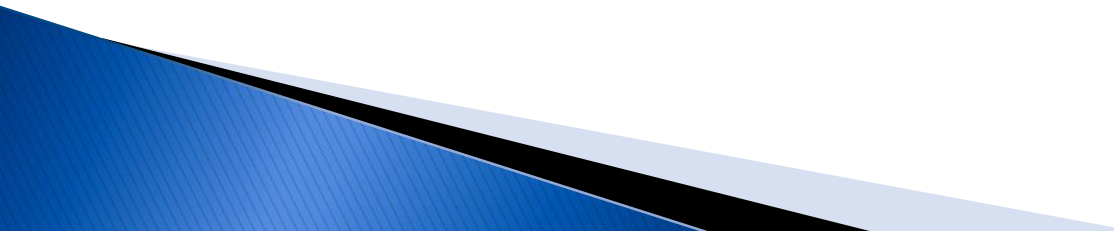
Motion made by _____, second by _____

Vote _____

Signed _____ Fiscal Court Clerk
Date _____

Fee Official Support

Fiscal Courts may support fee official's expenses through the payment of claims presented to the fiscal court and paid from a properly budgeted line item in the county budget.



Fee Official Support

If the county pays these expenses, they should not be included in the fee officials' budget. This includes salaries, fringe benefits or all expenses should you fee pool.

KRS 64.710

“No public officer or employee shall receive or be allowed or paid any lump sum expense allowance, or contingent fund for personal or official expenses...”

This includes excess fees from the prior year as a reimbursement/funding of office expenses.

A decorative graphic in the bottom-left corner consisting of overlapping blue and black geometric shapes, possibly representing a stylized wave or a modern design element.

Approving Fee Office Budgets

Amount budgeted to receive from
fiscal court is shown:

Sheriff's Budgeted Receipts...Line 11

Clerk's Budgeted Receipts...Line 4



Part Two Receipts	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Accounts Receivable 12/31	Settlement Total
1. Federal Grants						\$0.00		\$0.00
2. State Grants						\$0.00		\$0.00
3. State - KLEFFP						\$0.00		\$0.00
4. State Fees for Services								
5. Finance and Administration Cab.						\$0.00		\$0.00
6. Cabinet Human Resources						\$0.00		\$0.00
7. Circuit Clerk								
8. Sheriff Security Services						\$0.00		\$0.00
9. Fines/Fees Collected						\$0.00		\$0.00
10. Court Ordered Payments						\$0.00		\$0.00
11. Fiscal Court (includes Election Comm.)						\$0.00		\$0.00
12. County Clerk (Delinquent taxes)						\$0.00		\$0.00
13. Commissions on Taxes Collected						\$0.00		\$0.00
14. Fees Collected for Services								
15. Auto Inspections						\$0.00		\$0.00
16. Accident/Police Reports						\$0.00		\$0.00
17. Serving Papers						\$0.00		\$0.00
18. CCDW						\$0.00		\$0.00
19. Other (Describe)						\$0.00		
20.						\$0.00		\$0.00
21. Interest Earned						\$0.00		\$0.00
22. Total Revenues	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
23. Petty Cash						\$0.00		\$0.00
24. Borrowed Money						\$0.00		\$0.00
25. State Advancement						\$0.00		\$0.00
26. Bank Note						\$0.00		\$0.00
27. Total Receipts (Total lines 22 through 26)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Part Two Receipts	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Accounts Receivable 12/31	Settlement Total
1. Federal Grants/Reimbursements								
2. State Grants								
3. State Fees For Services								
4. Fiscal Court						\$0.00		
5. Revenue Supplement (< 20,000 pop)						\$0.00		
6. Licenses and Taxes								
7. Motor Vehicle:								
8. Licenses and Transfers								
9. Usage Tax								
10. Tangible Personal Property Tax								
11. Notary Fees								
12.								
13. Licenses: (describe)								
14. Fish and Game								
15. Marriage								
16. Occupational								
17. Beer & Liquor								
18.								
19.								
20. Deed Transfer Tax								
21. Delinquent Taxes								
22. Fees Collected for Services								
23. Recordings:								
24. Deeds, Easements, and Contracts								
25. Real Estate Mortgages								
26. Chattel Mortgages & Financing Stmtnts								
27. Powers of Attorney								
28. All Other Recordings								
29. Charges for Other Services:								
30. Copywork								
31. Postage								

Budget Timetable - February

Attend budget workshops.
Compile Budget Information.



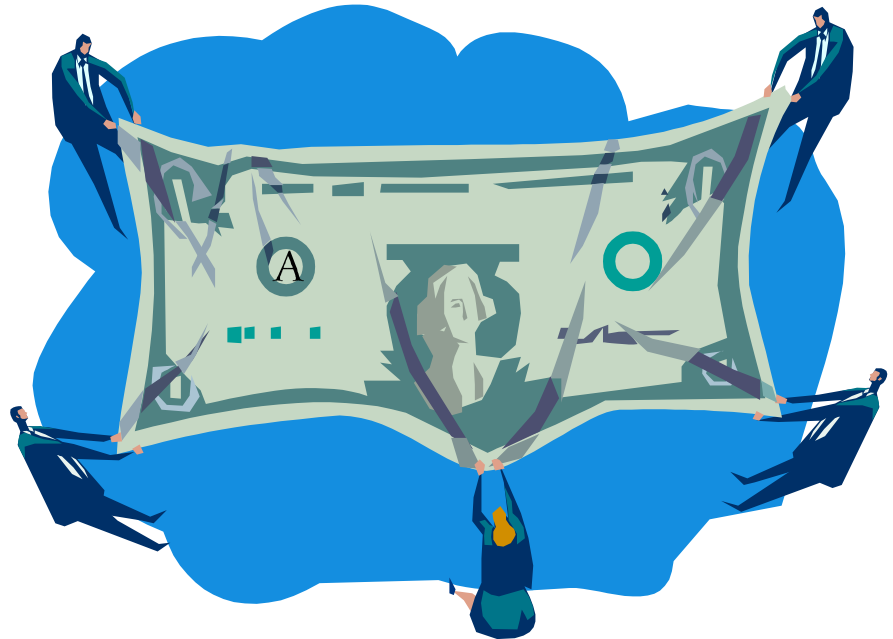
Budget Timetable - March

Prepare jail fund budget proposal.



Budget Timetable - April

Submit proposed jail fund budget
to the fiscal court by April 1st.



Budget Timetable - May



Submit entire budget proposal to the fiscal court by May 1st

Advertise LGEA & CRA proposed use hearings -- *sample notice on page 9*

Budget Timetable - June

- Fiscal court meets to consider proposed budget ordinance by June 1st
 - Hold LGEA and CRA proposed use hearings
-
- First reading of proposed budget ordinance
 - County Judge/Executive makes changes to proposed budget as directed by fiscal court

Budget Timetable - June

- Forward 3 copies of proposed budget to State Local Finance Officer
 - Proposed budget will be approved as to form and classification and returned to county
-
- Advertise 2nd reading and publish summary
-sample forms on pages 10 - 13
 - Post copy near front door of courthouse

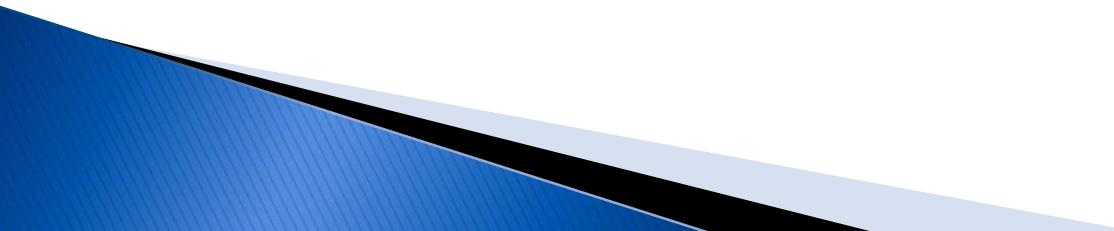
Budget Timetable - July

2nd reading and adoption of proposed budget ordinance by July 1

Publish -- *sample form starts on page 9*

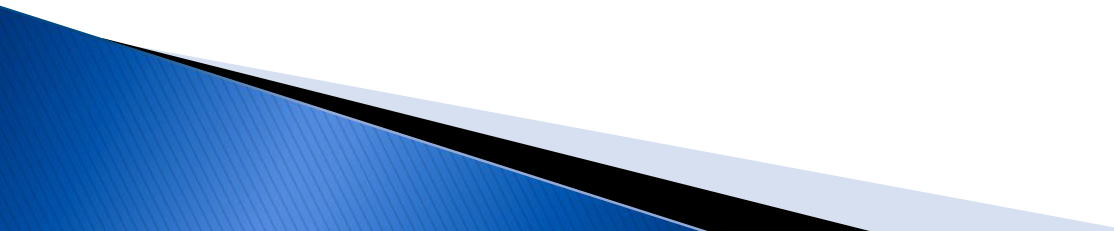
Provide 1 copy of Fiscal Court approved budget to the State Local Finance Officer

Budget Preparation

- Estimating Receipts
 - Estimating Expenditures
 - Unpaid Claims
 - Liabilities
 - Road Cost Allocation Worksheet
 - Standing Orders
 - Signature Page
- 

Estimating Receipts

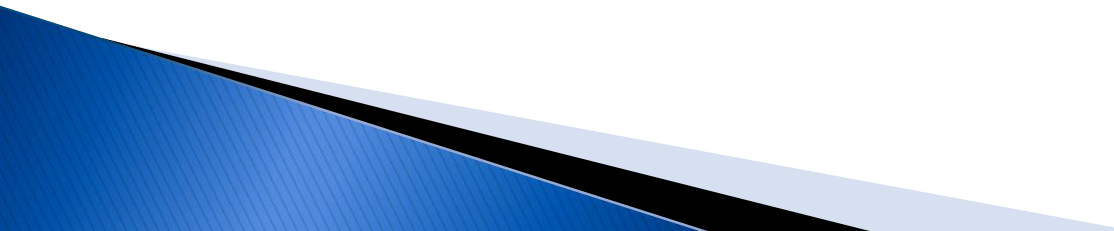
Pages 21 – 24

- Utilize the 6-30-2020 quarterly
 - Compare to the most recent quarterly report (3-31-21 electronic report)
 - Check with the treasurer, the jailer, other elected official's budgets
 - Other sources...
- 

Estimating Receipts

Pages 21 -24

Other sources may include:

- The ADD: Grants
 - The Fiscal Court: New taxes or fees
 - Your associations: Changes in legislation
- 

Estimating Receipts

Use Current Year Figures!

- Property tax receipts

- Truck license.....

\$226,429

- LGEA

- Jail (bed allotment, medical, DUI)

- State Prisoner Payments

- Strip mine permit fees

Budgeting Cash Transfers

	General Fund	Road Fund	Jail Fund	Total
4909	(50,000)	(100,000)		(150,000)
4910	100,000		50,000	150,000

Featured on Pages 25 – 27 of the Budget Manual

Revenue Sources

Pages 14-16

General purpose revenues

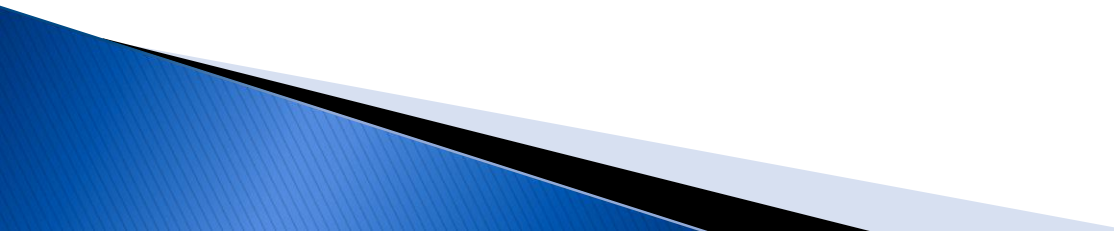
Restricted revenues



LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUNDS

Page 8

**KRS 42.455 prohibits expenditure of
LGEA funds for administration of
government**



ALLOWABLE USES FOR LGEA FUNDS DEPENDS UPON THE SOURCE

Coal severance

~~Coal impact~~

Mineral severance



LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUNDS

The county's status may change
during the fiscal year

Coal Producing  Coal Impact

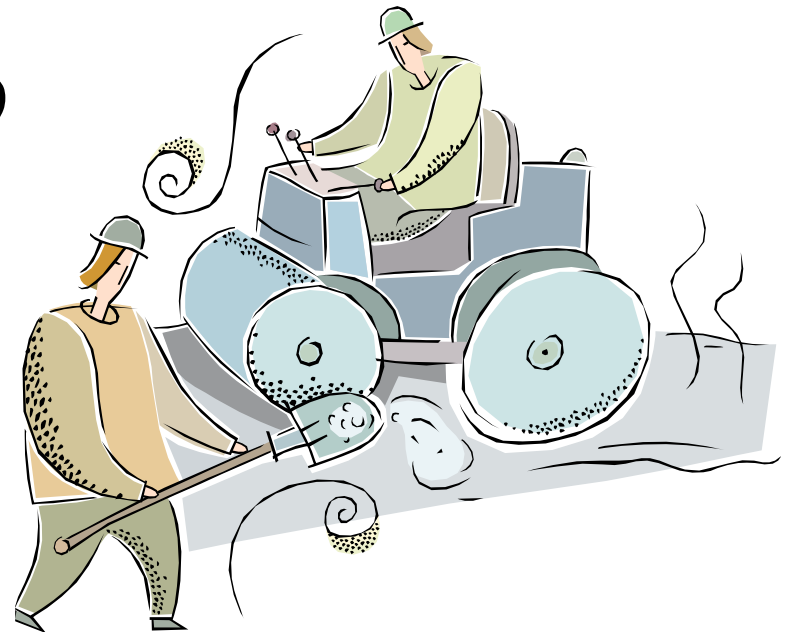
The Coal Impact category is not included in the state's current budget but could be brought back in future budgets.

COUNTY ROAD AID - KRS 177.320

These funds are for the construction,
reconstruction and maintenance of
county roads and bridges

Use accounting Code 02-4518

Municipal Road Aid - 02-4519



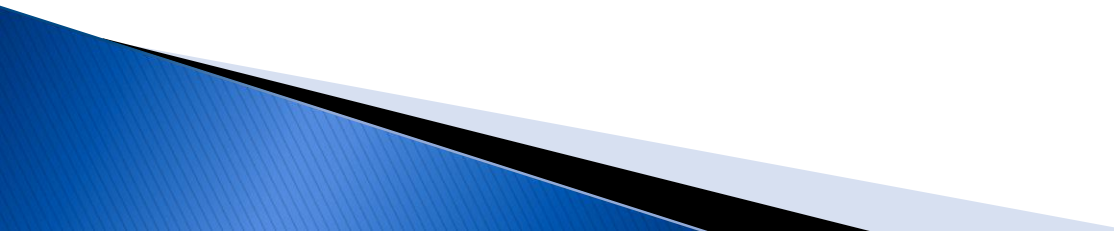
CRA 2021-2022 Figures

60% allocation of funds available Aug 1.

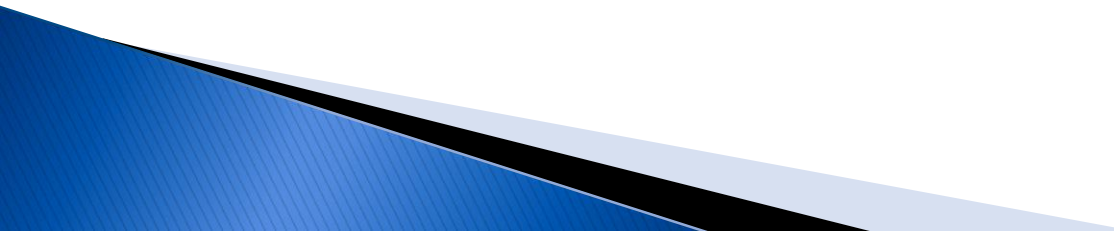
See us after the presentation for your
estimated amounts



Estimating Expenditures

- Review the 6-30-2020 4th Qtr. report
 - Review the most recent electronic quarterly report
 - Get budgets, financial statements, contracts, agreements, etc.
- 

Estimating Expenditures

- Check with the treasurer, department heads, other offices, fiscal court...
 - Was there anything mentioned during the proposed use hearings for LGEA and CRA that needs to be included?
 - Check the fee office budgets - Ensure that Fiscal Court payment for services aren't "double budgeted."
- 

Fund to Fund Appropriation Transfer

- ❑ 01-9200-999 (10,000)
- ❑ 01-9300-999 10,000
- ❑ 01-9300-999 (10,000)
- ❑ 03-9200-999 10,000

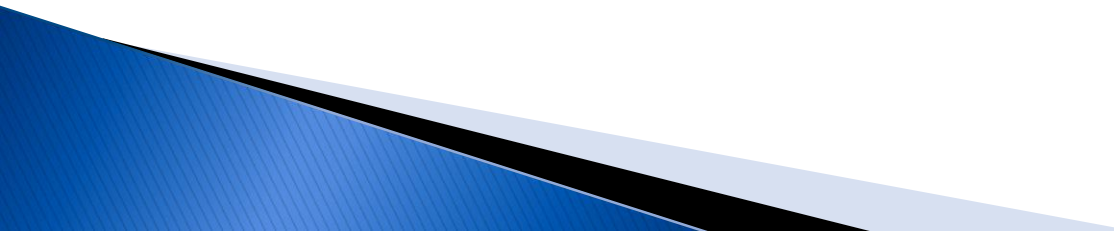
Mandated Appropriations

Listed on pages 17 & 18

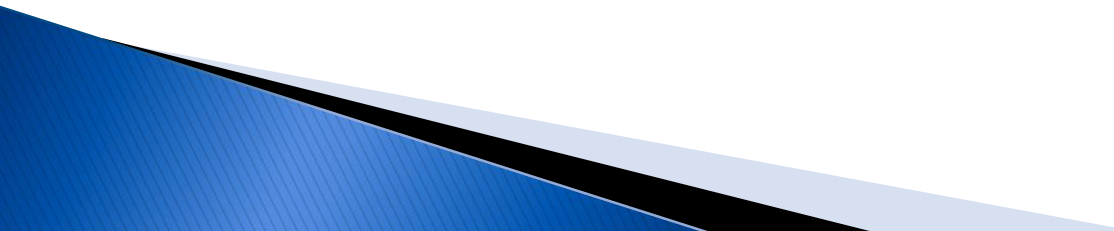


Mandated Appropriations

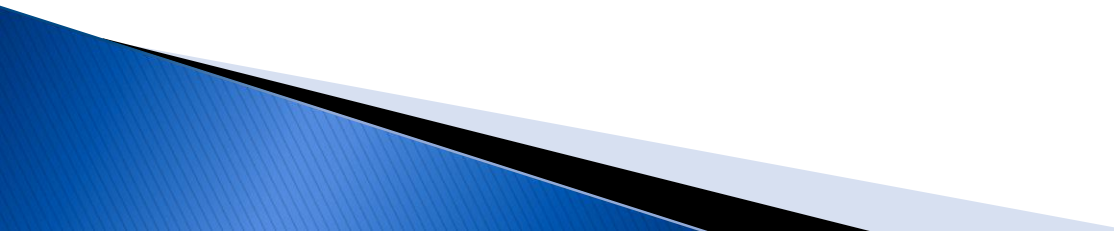
Elected officials' salaries

- County Judge/Executive
 - Jailer (if county operates a full-service jail)
KRS 64.5275
 - Jailer (if county does not operate a full -
service jail) KRS 441.245 & 64.527
- 

Mandated Appropriations

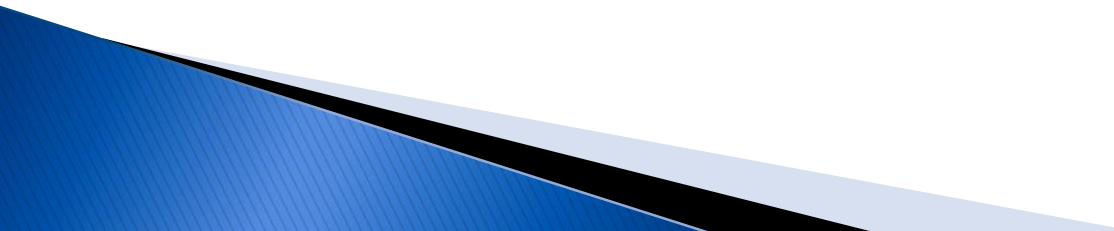
- Sheriff and Clerk : If county fee pools or pays salary through county budget
 - 1/12 of Official's Annual Salary (Subject to 64.5275) shall be paid monthly. KRS 64.535
 - Training incentives under HB 810 - KRS 64.5275
- 

Mandated Appropriations

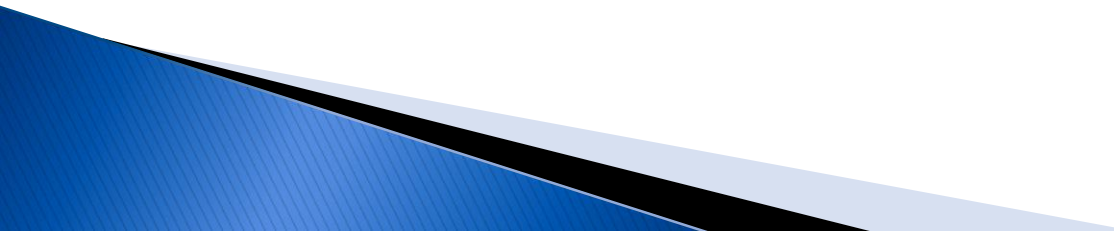
- Commissioners/Magistrates
 - Coroner
 - Constable (if paid a salary)
- 

Mandated Appropriations

Salaries for statutorily mandated appointments including:

- Road Supervisor
 - County Treasurer
 - Dog Warden
- 

Mandated Appropriations

- Personal bonds for elected/appointed officials. (Pages 93 & 94)
 - Unemployment insurance for county employees. KRS 341.050
 - Worker's compensation for county employees KRS 342.630 & KRS 342.640
- 

Mandated Appropriations

Mandatory Matches for County Employees:

- Social Security 7.65%

Required by KRS 61.460



Mandated Appropriations

Mandatory Matches for County Employees:

Retirement (CERS) effective July 1, 2021

- 26.95% for non-hazardous
- 44.33% for hazardous duty

Required by KRS 78.530



Mandated Appropriations

County Attorney's Salary (if fiscal court has set one)

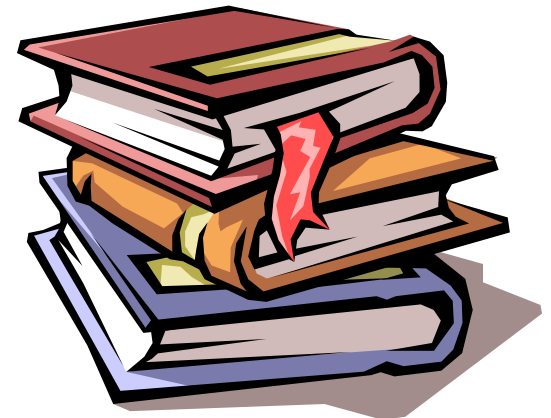
Office expenses incurred by the county attorney in the performance of his duties as legal advisor to the county shall be paid by the fiscal court. KRS 15.750 (4)



Mandated Appropriations

Between \$600 and \$1,200 annually to the Circuit Clerk for duties as ex officio librarian of the county law library. KRS 172.110(1)

This payment is subject to all withholdings.



Mandated Appropriations

12.5 cents per capita for the public defender -- KRS 31.185 (2)

Cost of interdisciplinary evaluation report if court ordered. KRS 387.540



Mandated Appropriations

KRS 42.455(2) requires that 30% of LGEA Coal Severance receipts be used on coal haul roads.

Funds can now be spent in the same manner as Mineral Severance.

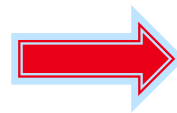
~~KRS 42.470 Requires 100% of LGEA Coal Impact receipts for roads and public transport.~~

There is no Coal Impact in 2021-2022!



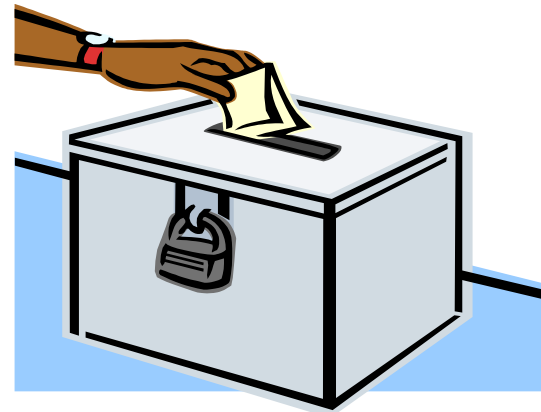
Mandated Appropriations

50% of forestry receipts must be sent to the school board of any district with a portion of the forest reserve within its borders, using code: 02-9500-902



KRS 149.130 (3)

Election Expenses
KRS 117.035, 117.045



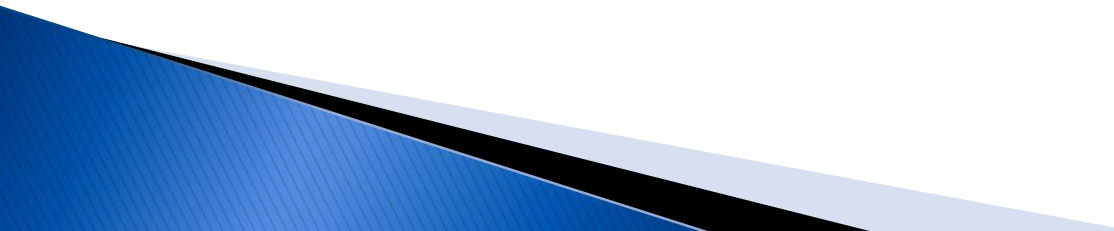
Mandated Appropriations

PVA Statutory Contribution -- KRS 132.590

Preliminary figure comes via letter from Revenue in March/April – based upon last years assessments plus 5%

Final figures come via letter from Revenue in August / September

Contact: PVA Administrative Support
502-564-5620





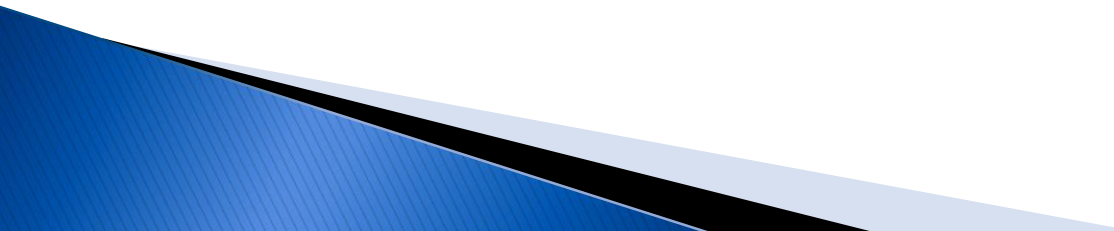
DLG

DEPARTMENT
FOR LOCAL
GOVERNMENT

Additional Items to Consider

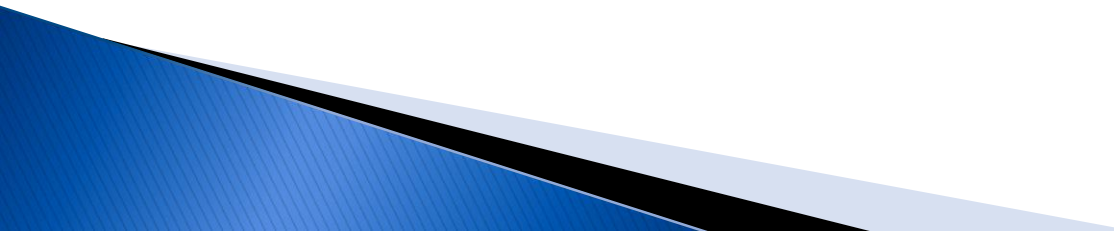
All categories of tax revenue to be estimated and reported separately.

Utilization of minor codes 499 and 599 for miscellaneous is limited to \$1000 per major object code.



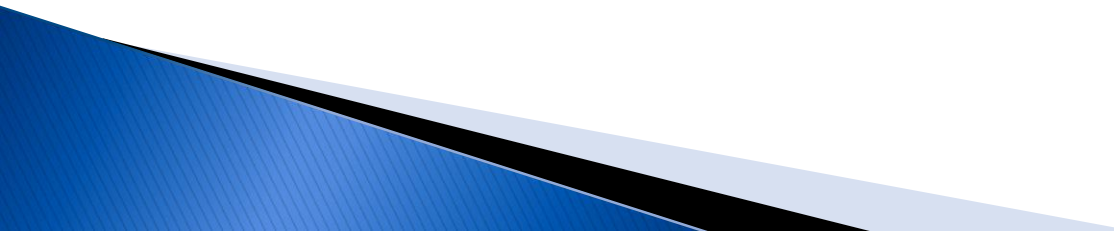
Unpaid Claims

Counties are discouraged from carrying over unpaid obligations into the next fiscal year since, under KRS 65.140, counties are required to pay all bills for goods and services within 30 days of receipt of an invoice.



Unpaid Claims

However, if a county must carry over an unpaid obligation, the county MUST budget for the complete payment of this obligation within the upcoming fiscal year. ALL unpaid obligations of any kind must be included in the county's budget.



Liabilities

Page 28 is the required budget form for showing
outstanding debt and debt service
including AOC debt issues

Appropriating for debt service is a mandate

The liabilities section and the appropriations sections must
tie together. **Include account codes!**

**Make sure quarterly report includes
issue dates for all liabilities.**



Road Cost Allocation Worksheet

Pages 33 - 34



- Allowable administrative costs
- Percentage of Road Fund to Operating Budget excluding Grants
- Maximum allowable.. ➡

\$226,429

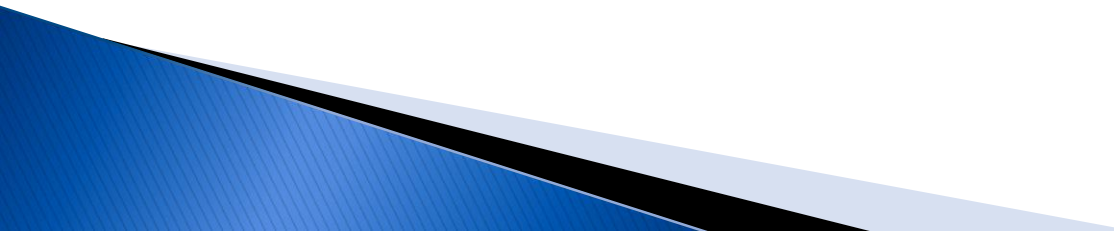
This is a copy of a Road Cost Allocation Worksheet from a county two budget cycles back

Page 34 of the Budget Manual shows the form's layout.

DLG can provide you a copy in Excel format.

ROAD FUND COST ALLOCATION WORKSHEET (2020-21)					BLANK COUNTY	
1. General Fund		\$841,002.00			Line 2	\$1,513,408.83
2. Road Fund		\$1,513,408.83			Divided By	
3. Jail Fund		\$134,050.00			Line 7	\$3,818,530.83
4. Waste Mngmt		\$98,020.00				
5. Occupational Tax		\$976,000.00				
6. 911		\$256,050.00				
7. Total		\$3,818,530.83			Equals	0.396333
Account #		Description		Amount	%	RF Allowed
Office of the County Judge/Executive						
5001-101		Co. Judge Executive Salary		\$86,879.65	0.396333	\$34,433.25
5001-165		Co Judge Exec Secretary Salary		\$28,000.00	0.396333	\$11,097.32
Office of the County Attorney						
5005-101		Co. Attorney Salary		\$21,270.00	0.396333	\$8,430.00
5005-102		Asst. Co. Attorney Salary		\$7,500.00	0.396333	\$1,648.19
Administration						
9100-521		Insurance		\$60,631.00	0.396333	\$24,030.05
9400-201		Social Security		\$60,500.00	0.396333	\$23,978.13
9400-202		Retirement		\$173,300.00	0.396333	\$68,684.47
9400-205		Health Insurance		\$128,000.00	0.396333	\$50,730.59
Grand Total				\$566,080.65		\$226,429

Standing Orders

- Please send your Standing Orders at the same time you send the rest of the budget.
 - Payroll, Utilities and Debt Service are the only items that are guaranteed approval.
 - The approval or disapproval or any other expenses on the Standing Order is the sole discretion of the State Local Finance Officer.
- 

**ANNUAL STANDING ORDER TO PRE-APPROVE CERTAIN RECURRING
EXPENSES**

Pursuant to KRS 68.275(3), "The fiscal court may adopt an order, to pre-approve the payment of monthly payroll and utility expenses. No other expenses shall be pre-approved pursuant to this subsection without the written consent of the State Local Finance Officer...". The Fiscal Court of _____ County in accordance with state law hereby orders recurring expenses for _____ and _____ be paid when due.

The fiscal court of _____ County further orders upon the written consent of the State Local Finance Officer the following expenses be paid when due:

Account Number	Description

It is hereby acknowledged the above standing orders shall expire after July 1 of each fiscal year and no more payments designated in the standing order shall be pre-approved unless a new order is adopted by the fiscal court of _____ County according to the provisions of KRS 68.275(3).

Motion made by: _____
Seconded by: _____

Vote _____

Signature: _____	_____
County Judge Executive	Date
Approved: _____	_____
State Local Finance Officer	Date

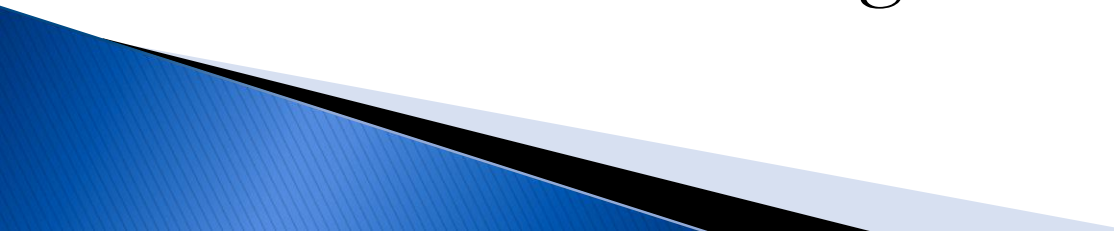
This is from
page 32 of
the Budget
Manual.

The Signature Page of the Budget Document (Page 30)

- Judge-Executive signs after first reading
- State Local Finance Officer signs as to approval of form and classification

ADVERTISE.... 7 – 21 day window

The Signature Page of the Budget Document (Page 30)

- Judge-Executive signs after second reading and adoption
 - County Clerk signs and attests.
 - The county will then send an adopted copy of the entire budget to DLG.
- 

BUDGET SIGNATURE PAGEBudget Document
Page ____ of ____

Submitted

Date _____

Signed _____

County Judge/Executive

Approved as to Form and Classification

Date: _____

Signed: _____

State Local Finance Officer

I certify that this budget, incorporating the changes if any, as required by the State Local Finance Officer, has been duly adopted by the _____
County Fiscal Court on the _____ day of _____, 20_____.

Signed _____

County Judge/Executive

Attest _____

County Clerk

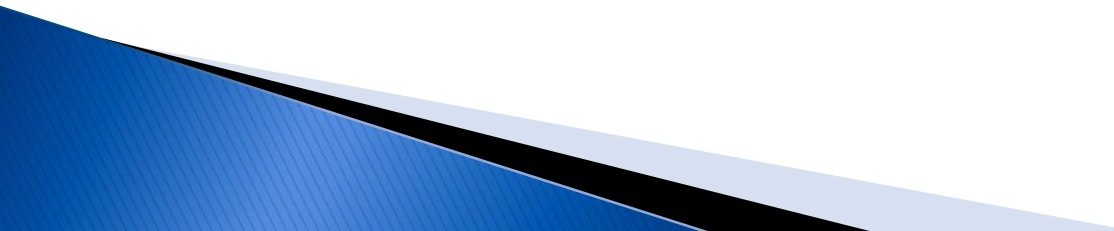
Initial budget submission is one (1) original and two (2) copies. Return final budget as adopted by the fiscal court within fifteen (15) days of adoption.

All materials should be sent to:
Governor's Office for Local Development
Attention: State Local Finance Officer
1024 Capital Center Drive, Suite 340
Frankfort, KY 40601

The Budget Signature
Page on Page 30 of
the current budget
manual, and it may
also be download
from our website

Other items that could delay budget approval by the SLFO

Quarterly Reports

- Must be current & accurate
 - Delinquency Letter
 - Road Aid Withheld
- 

Example Delinquency Letter

The Honorable Jim Smith
Blank County Judge-Executive
1234 Main Street
Cityville, KY 40601

Dear Judge Smith:

We have not received your electronic financial quarterly report for Fiscal Year ending June 2020. This report includes:

- Section I Summary and Reconciliation, prepared by county treasurer
- Section II Receipts Section, prepared by county treasurer
- Section II Contingent Liabilities Section, prepared by county treasurer
- Section IV Appropriation Condition Report, prepared by county judge/executive

This report was due the 20th day following the close of the quarter. This information is very important to us since we use it to satisfy several requirements by federal and state government agencies. Our office works very close with the Auditor's Office and therefore, they will be receiving a copy of this delinquency letter.

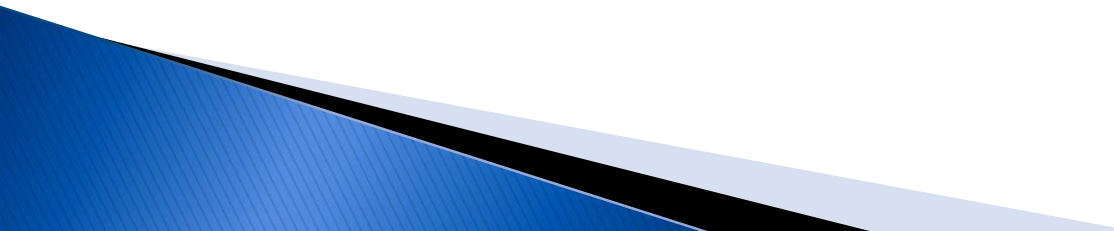
If you need assistance in completing this report, you may contact me or anyone in the Counties Branch at 800-346-5606

Sincerely,

Robert O. Brown

Robert O. Brown
State Local Finance Officer

Other items that could delay budget approval by the SLFO

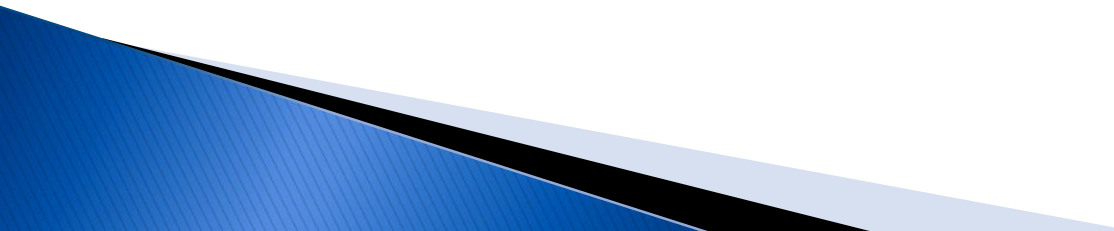
- Fee office budgets not submitted to DLG
 - Adopted Amendments not filed
 - No 2020 - 2021 Adopted Budget on File
 - Tax Rates not approved/accepted (Page 31)
- 

AMENDMENTS

Pages 47 - 52

- Simple five step process
- Include documentation!

Emergency Amendments

- KRS 67.078
 - Requires only one reading by FC
 - Does not require SLFO signature
 - Emergency must be declared in Fiscal Court meeting and reflected in the minutes
- 

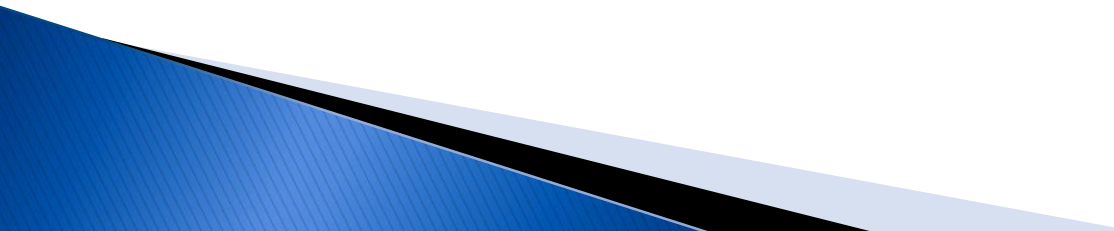
Tax Rate Calculation Process

County PVA sends assessment information to DOR

DOR certifies assessment and gives to DLG

DLG calculates compensating and 4% real property rates and mails information to county

County has 45 days from date of DOR certification to set real rate as well as calculate and set personal rate



County Property Tax Rates

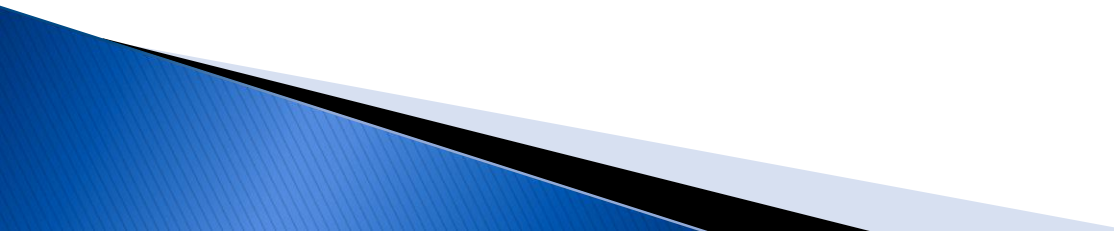
Pages 80 - 81

Two Tax rates are calculated by DLG

1. Compensating Rate

Generates approximately the same revenue as the previous year exclusive of new property.

Rounded to next higher one - tenth of one cent.



County Property Tax Rates

2. 4% Rate increase

Generates four percent more revenue than compensating rate

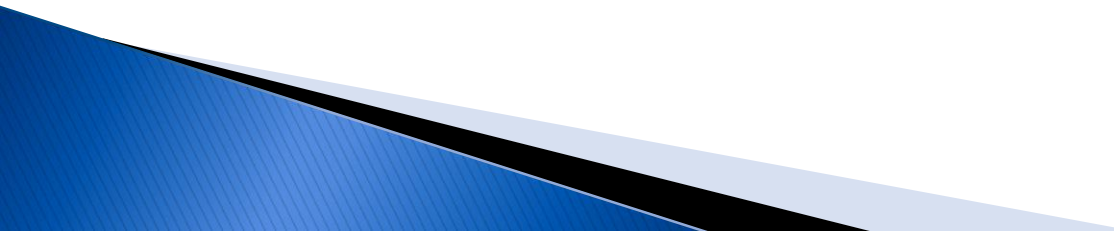
Requires hearing process

Rounded down to next one-tenth of one cent

Rates higher than four percent
are subject to recall

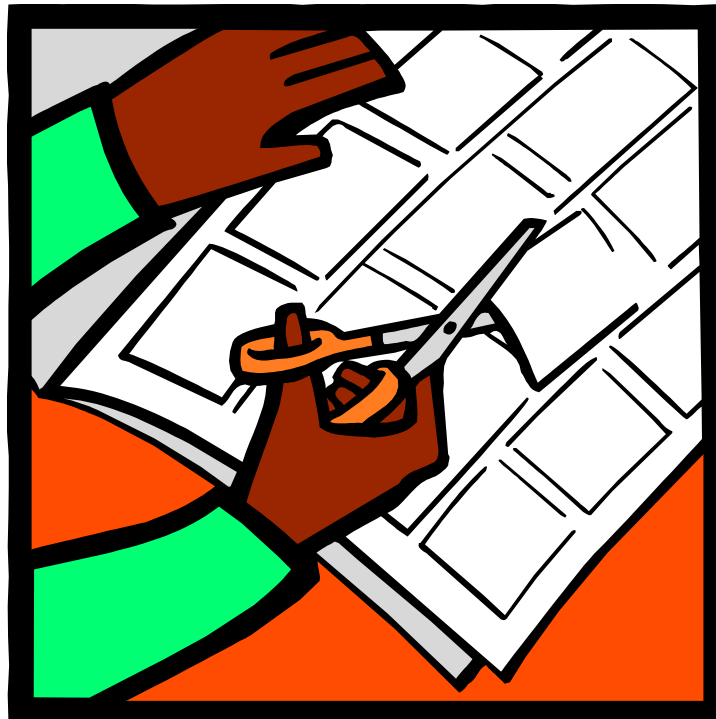
County Property Tax Rates

Hearing Process (KRS 68.245)

- Required for any rate above the compensating rate
 - Advertise at least twice in two consecutive weeks in newspaper with largest circulation in the county, OR;
 - Mail notice of hearing to every property owner in the county
- 

County Property Tax Rates

Sample Advertisement on page 81



Newspaper Advertisements

KRS Chapter 424



Qualifying newspaper

Time and periods of publication

Rates — 7-point type on solid leading and shall not exceed the lowest non-contract classified rate paid by advertisers

Review of Important Dates

By April 1

Submit proposed jail budget to Fiscal Court

By May 1

Judge/Executive must submit entire
proposed county budget to Fiscal Court


Important Dates...

By June 1

Fiscal Court must meet to consider budget

Throughout June

Review the County's Administrative Code and make any necessary policy changes by the end of the month.



Important Dates...

**THE FINALIZED BUDGET MUST BE
IN PLACE BY JULY 1, 2021.**

Preparation is the key to success.



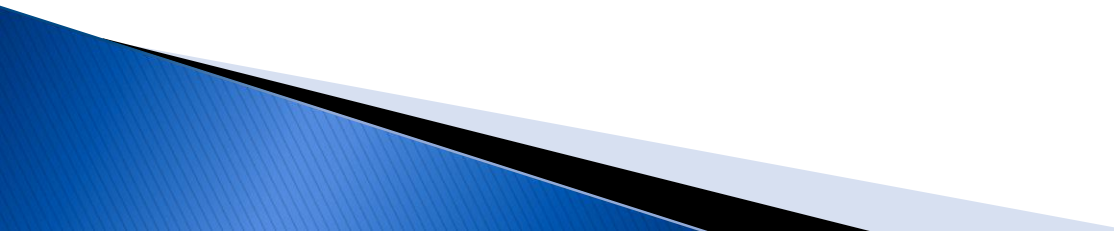
GASB 87

Jaarad Taylor

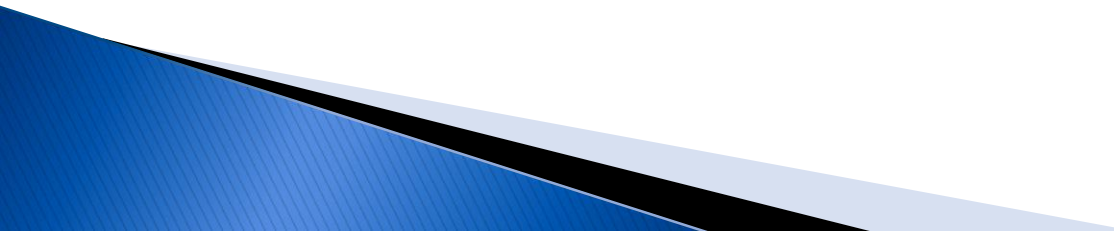
GASB 87 – Lease Disclosures

- ▶ GASB 87 standard is required of the GAAP reporting counties. These counties will be responsible for preparing to meet the standard.
- ▶ DLG is adopting a similar reporting requirement for all Regulatory counties, following the spirit of GASB 87
 - This new DLG reporting form will not serve as a substitute for the GASB 87 requirement
 - This will make any future transition to a GAAP standard for those counties, much easier.

Leases Covered Under GASB 87

- Any lease where there is a right to use an Asset in an exchange-like transaction.
 - The county may serve as lessee of the item (resulting in a disbursement of funds by the county) or they may be lessor (resulting in a receipt of income to the county).
 - Does not involve the conveyance of title of the asset at the close of the term.
 - As Lessee, the county will not retain ownership of the asset.
 - As Lessor, the county will not cede ownership of the asset to another.
- 

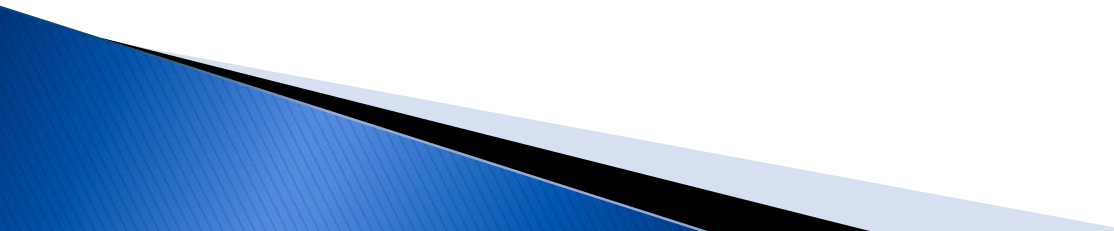
GASB 87 Leases Covered (Cont.)

- Typically, these will be leases of equipment or space (either fixed or virtual) for term of more than one year.
 - Be sure to include the base term of the lease as well as any extension periods if you are reasonably sure that they will be exercised.
 - If the term is 60 months with an additional 24 on the table, and you are reasonably certain that it will be extended, then report that extension.
- 

GASB 87 – Reporting

- ▶ Exemptions-
 - Short term leases (less than 12 months)
 - Service components of contracts
 - As Lessor – leases of tangible assets that are considered investments (real estate)
- ▶ Reporting threshold – set by the county but should be a point low enough to capture all the important leases but exclude the small stuff.
 - Should be set high enough to capture all relevant expenditures.
 - The decision of the threshold limit is yours.

GASB 87 Reporting – Where do I start?

- ▶ Review all leases to see if they meet the standard. If unsure, check with DLG
 - ▶ Speak with department heads to include any lease you may have missed
 - ▶ Consider the application of any new lease that you may enter or sign onto.
 - ▶ Consider the threshold you wish to use. Does it include relevant obligations or revenues?
 - When in doubt, report it.
- 

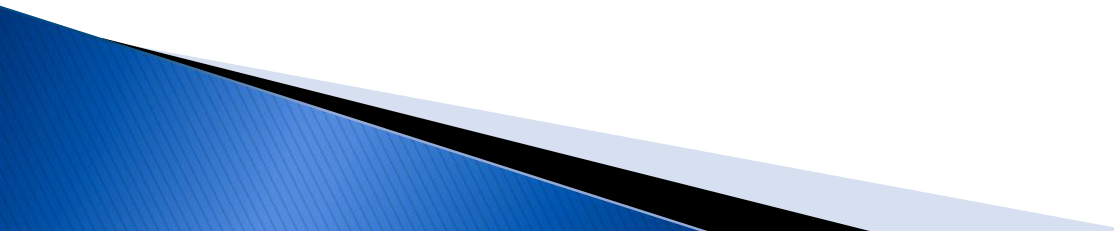
GASB 87 Form & Examples

County as Lessor (Receipt)	<u>Example Issue</u>
Lease Agreement	County Ag Extension Office
Effective Date	9.1.2019
Asset Type	Office Space in Old Jail Bldg.
Does lease grant control/right to use?	Yes
Length of Term (years)	5
Is there an option to Terminate?	Yes
Is it a reasonable certainty it will be?	No
Number of years to exercise option?	2
Is there an option to Extend Lease?	Yes
Is there a reasonable certainty of it?	Yes
Number of years to exercise option?	4
Frequency of Payments	Monthly
Amount of Payment	\$1,000.00
Total Value of Contract Agreement	\$60,000.00
Amount of Payments Received to Date	\$3,000.00
Number of Payments Outstanding	57
Value of Payments Outstanding	\$57,000.00
Value of Payments in This Fiscal Year	\$6,000.00

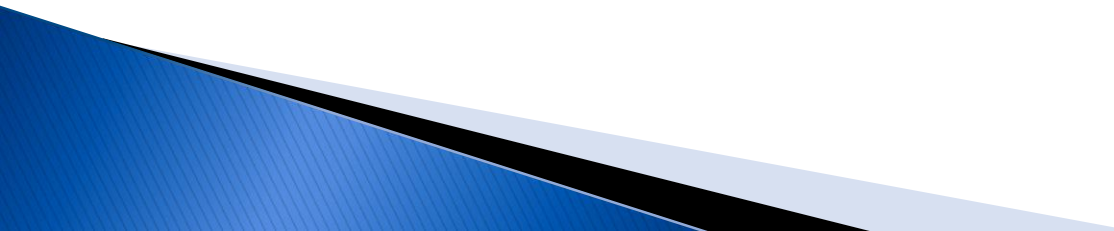
GASB 87 Form & Examples

County as Lessee (Disbursement)	<u>Example Issue</u>
Lease Agreement	<i>Copiers - Countywide</i>
Effective Date	<i>5.1.2019</i>
Asset Type	<i>Office Equipment</i>
Does lease grant control/right to use?	<i>Yes</i>
Length of Term (years)	<i>3</i>
Is there an option to Terminate?	<i>NO</i>
Is it a reasonable certainty it will be?	<i>N/A</i>
Number of years to exercise option?	<i>N/A</i>
Is there an option to Extend Lease?	<i>Yes</i>
Is there a reasonable certainty of it?	<i>Yes</i>
Number of years to exercise option?	<i>1 year additional</i>
Frequency of Payments	<i>Monthly</i>
Amount of Payment	<i>\$657.34</i>
Total Value of Contract Agreement	<i>\$23,664.24</i>
Amount of Payments to Date	<i>\$5,258.72</i>
Number of Payments Outstanding	<i>28</i>
Value of Payments Outstanding	<i>\$18,405.52</i>
Value of Payments in This Fiscal Year	<i>\$3,944.04</i>

GASB 87 & SEFA

- ▶ GASB 87 is Effective for Reporting periods after June 15th 2021, The SLFO is following this schedule for Regulatory Counties.
 - ▶ To make this easier, we will include the GASB 87 Disclosure as a tab on a combined excel worksheet. There will be one download from DLG's Counties Page and then you complete both pages.
 - ▶ Email both the SEFA and GASB 87 disclosure to your Local Government Advisor by August 1st.
- 

GASB 87 Reporting – Why Are We Doing This Again?

- ▶ The GASB 87 rule allows for easier disclosure of governmental liabilities and revenues for the public as well as credit rating agencies.
 - ▶ Currently this only applies to GAAP counties. However, in a few years, compliance with GASB 87 could be required by all credit rating agencies. In which case, counties will either comply or be subject to high bond interest and costly issuance fees, due to poor credit ratings related to lax reporting standards.
 - ▶ DLG wants to create a culture of reporting according to the GASB standards, even if not following every single detail. We know that by requiring this form, any future transition to a GASB standard will be easier for the county.
- 

Break



County Elected Officials Training Incentive Program

Wendy Thompson



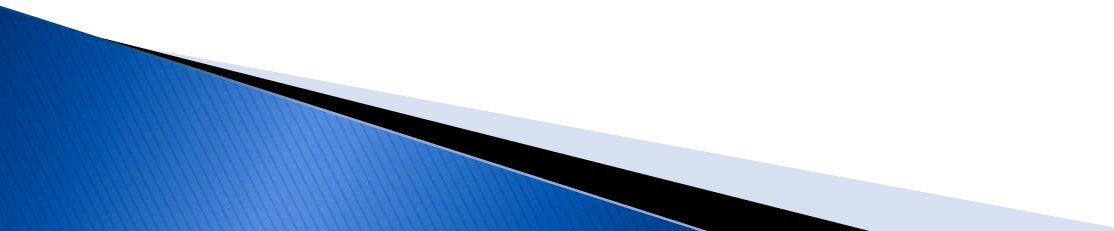
What Guides the Program

- Created by the 1998 Kentucky General Assembly with the passage of HB 810. It was implemented in January 1999.
- Authorizing Statue for the program is KRS: 64.5275 (6)
- Administrative Regulations governing the program are:
109 KAR 2:020

Online Training Guidelines

- All approved training will be listed on your training page under relevant upcoming courses. **ONLY web-based training listed on this page will be accepted.**
- You must attend the entire course with the camera on. If they cannot see you, the training will not count.

Online Training Guidelines - Continued

- On the listing for the training events, the event will be listed as (in-person) or (web-based) then the vendors name – title of the event. This will let you know right away which trainings are in-person and which are web-based. Example: 2021 (web-based) DLG – Training Guidelines or 2021 (in-person) DLG – Training Guidelines.
 - All training proof of attendance forms must be received within 60 days.
- 

2020 Incentive Deadline

- On April 14, 2020, DLG Commissioner Dennis Keene issued Administrative Order 2020-243 **extending the deadline for 2020 incentive requirements from December 31, 2020 to June 30, 2021.**
- Please keep in mind that your 2021 incentive deadline will still be December 31, 2021.

MYTHS




BUSTED

Myth #1

I can submit my training hours whenever it is convenient for me



Reporting Your Attendance

- Proof of an official's training attendance should be submitted to our office within **60 days of completing the training**. (109 KAR 2:020 Section 3(8))
 - For online training, your trainer will submit your hours. You will still need to double check that the hours are correct.
 - Courses for UK Transportation Center – Please forward your certificate to me.
- 

Reporting In-Person Attendance

- For Proof of Attendance (POA) forms - Always make sure your “Name”, “County” and “Office” are legible on your attendance form and you have CORRECTLY initialed the form before submitting it. Send documentation by mail or e-mail. NO PICTURES
- Ultimately it is the responsibility of the official to make sure their attendance information has been turned into DLG in a timely basis.

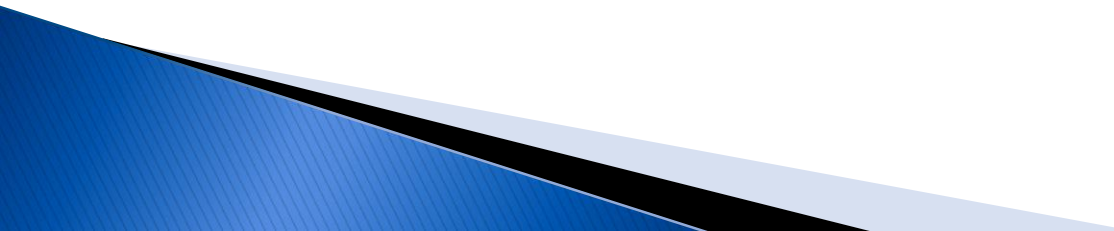
Myth #2

I cannot access my training hours.

Only Wendy can access my hours



How To Access Your Training Page

- Go to the DLG website <http://kydlgweb.ky.gov>.
 - You will see a list of links that take you to the different areas of our agency.
 - Second row, 3rd button is the County Officials Training Program Link.
- 

LOCAL OFFICIALS TRAINING PROGRAM



Reports and Forms

Below are reports and forms that officials participating in the County Elected Officials Training Program will utilize. To view the corresponding report or forms click the heading of each section.

[County Elected Officials Training Program Participation Form](#) (Adobe 125 KB)

Elected or appointed officials who wish to participate in the County Elected Officials Training Program will need to complete and submit the County Elected Officials Training Program Participation Form before they will be included in the program. Newly elected or appointed officials who wish to participate in the County officials training program will need to complete this form and submit it to our office in order to be enrolled in the training incentive program.

[Individual Training Records](#)

By clicking the link above, program participants may view their individual training record online by entering their name, county, office or any combination thereof.

[Training Approval Request Form](#) (Adobe 136 KB)

For training events not listed in the Upcoming Approved Training Events, approval may be requested by completing and submitting the Training Approval Request Form, along with a detailed event agenda listing all training times and indicating any breaks and meals during the training event. To complete this form click the link in the heading listed above this section.

For questions concerning the County Elected Officials Training Program please contact [Wendy Thompson](#), Training Coordinator.



County Officials Training Program

To search for an Official, choose your county and click the <submit> button.

Search Criteria

County:

Submit

If your status is "NP" (non-participant) and you would like to participate, please fill out a [Participation Form](#) (Adobe - 123KB).

County Officials Training Program

To search again, click [here](#)

Search Criteria

County:

Franklin

ur status is "NP" (non-participant) and you would like to participate, please fill out a [Participation Form](#) (Excel - 104 KB).

Results

STATUS	NAME	COUNTY	JOB TITLE	
810	Banta, Jake T	Franklin	Jailer	VIEW
810	Blackburn, J.W. (James)	Franklin	Magistrate	VIEW
810	Booth, Marti	Franklin	Magistrate	VIEW
810	Hancock, Jeff F	Franklin	County Clerk	VIEW
810	Moore, Lambert	Franklin	Magistrate	VIEW
810	Mueller, Michael P	Franklin	Magistrate	VIEW
810	Quire, Chris	Franklin	Sheriff	VIEW
810	Sebastian, Sherry G	Franklin	Magistrate	VIEW
810	Thompson, Wendy	Franklin	Magistrate	VIEW
810	Tracy, Scotty Lynn	Franklin	Magistrate	VIEW
810	Wells, Huston D	Franklin	Judge/Executive	VIEW

Your Summary Page

County Officials Training Program Wendy Thompson, Participant

Name: Wendy Thompson
Job Title: Magistrate
County: Franklin
Address1: 1234 County Road
Address2:
CSZ: Frankfort, KY 40601

Salutation:
District:
Category: Participant
eMail:
Phone:
Fax:

To view your training record, click here: [Summary of Training Hours Report](#)

If this data is incorrect or out of date, please fill out and submit an [Updated Information](#) form (Excel - 60 KB). If there is a training event not listed in the Relevant Upcoming Classes column that you would like to request approval for, please fill out and submit a [Training Approval Request](#) form (Excel - 73 KB). For all other questions, please contact Wendy Thompson at wendy.thompson@ky.gov or (502) 892-3479.

Classes Completed

START DATE	COURSE	
01/01/2021	DLG Administrative Entry (New Year)	VIEW
12/16/2020	2020 (web-based) KMCA - AppHarvest - A New Era in Agriculture	VIEW
11/19/2020	2020 (web-based) UKTC - Developing Leadership Skills	VIEW
10/29/2020	2020 (web-based) CEC - Growing as an Elected Official	VIEW
09/25/2020	2020 (in-person) A & M Consulting - Basic Budgeting & Finance	VIEW
08/05/2020	2020 (in-person) KACo - General Government	VIEW
01/28/2020	2020 INCENTIVE COMPLETED - Letter Issued	VIEW
01/14/2020	2020 (in-person) Priority 1 - Duties of Elected Officials	VIEW
01/01/2020	DLG Administrative Entry (New Year)	VIEW
10/23/2019	2019 KACo Conference	VIEW
08/28/2019	2019 Governor's Local Issues Conference	VIEW
05/08/2019	2019 Basic Finance	VIEW
02/15/2019	2019 DLG Budget Workshops	VIEW
02/15/2019	2019 KACo Insurance Forum	VIEW

Relevant Upcoming Classes

START DATE	COURSE	
01/15/2021	2020 INCENTIVE COMPLETED - Letter Issued	VIEW
01/20/2021	2021 (web-based) KBT Conference - Transportation Secretary Jim Gray	VIEW
01/20/2021	2021 (web-based) KBT Conference - Breakout Sessions 1 - 3	VIEW
01/20/2021	2021 (web-based) KBT Conference - Transportation Needs for Maker's Mark Expansion	VIEW
01/21/2021	2021 (web-based) KBT Conference - Roundtables 1 - 5	VIEW
01/21/2021	2021 (web-based) KBT Conference - Commercial Airports Panel	VIEW
01/21/2021	2021 (web-based) KBT Conference - Breakout Sessions 4 - 6	VIEW
01/21/2021	2021 (web-based) KBT Conference - Breakout Session 7 - 9	VIEW
01/21/2021	2021 (web-based) KBT Conference - Transportation Role in Safe Delivery of Vaccines	VIEW
01/21/2021	2021 (web-based) KBT Conference - Keynote Speakers - Legislators	VIEW
	2021 (web-based) KBT Conference - Coffee & Conversations	

Name: Wendy Thompson

Job Title: Magistrate

County: Franklin

Address1: 1234 County Road

Address2:

CSZ: Frankfort, KY 40601

Salutation:

District:

Category: Participant

eMail:

Phone:

Fax:

Is Your Contact Information Correct?

Elected County Officials Training Incentive Program County Officials Updated Information Form

Return Form To:

Department for Local Government

1024 Capital Center Drive, Suite 340, Frankfort, KY 40601

Phone: (800)-346-5606

Fax: (502)-573-3712

e-mail: Wendy.Thompson@ky.gov

DLG
DEPARTMENT
FOR LOCAL
GOVERNMENT

Elected Officials Information on Record

Name: ☐ Mr. ☐ Ms. First: _____ Middle: _____ Last: _____

County: _____ Office: _____

Reason For Information Change

Check the Appropriate Response and List new information

<input type="checkbox"/> Name Change:	First: _____	Middle: _____	Last: _____
<input type="checkbox"/> Address Change:	Street: _____	PO Box: _____	
	City: _____	Zip Code: _____	
<input type="checkbox"/> Contact Change:	Phone #: _____	E-mail: _____	
	Fax #: _____	Web Site: _____	
<input type="checkbox"/> Position Change:	Date of Appointment: _____	Special Election: _____	Date Election Certified: _____
New Office Held:			
<input type="checkbox"/> Judge Executive	<input type="checkbox"/> Magistrate - District # _____	<input type="checkbox"/> Commissioner	
<input type="checkbox"/> County Court Clerk	<input type="checkbox"/> County Sheriff	<input type="checkbox"/> County Jailer	

Note: If you have been elected/appointed to a new office you will need to complete a new participation form to participate in the training program.

By signing below I certify that the information provided is accurate to the best of my knowledge.

Officials Signature: _____ Date: _____

County Officials Training Program

Wendy Thompson, Participant

Name: Wendy Thompson
Job Title: Magistrate
County: Franklin
Address1: 1234 County Road
Address2:
CSZ: Frankfort, KY 40601

Salutation:
District:
Category: Participant
eMail:
Phone:
Fax:

To view your training record, click here: [Summary of Training Hours Report](#)

If this data is incorrect or out of date, please fill out and submit an [Updated Information](#) form (Excel - 60 KB). If there is a training event not listed in the Relevant Upcoming Classes column that you would like to request approval for, please fill out and submit a [Training Approval Request](#) form (Excel - 73 KB). For all other questions, please contact Wendy Thompson at wendy.thompson@ky.gov or (502) 892-3479.

Classes Completed

START DATE	COURSE	
01/01/2021	DLG Administrative Entry (New Year)	VIEW
12/16/2020	2020 (web-based) KMCA - AppHarvest - A New Era in Agriculture	VIEW
11/19/2020	2020 (web-based) UKTC - Developing Leadership Skills	VIEW
10/29/2020	2020 (web-based) CEC - Growing as an Elected Official	VIEW
09/25/2020	2020 (in-person) A & M Consulting - Basic Budgeting & Finance	VIEW
08/05/2020	2020 (in-person) KACo - General Government	VIEW
01/28/2020	2020 INCENTIVE COMPLETED - Letter Issued	VIEW
01/14/2020	2020 (in-person) Priority 1 - Duties of Elected Officials	VIEW
01/01/2020	DLG Administrative Entry (New Year)	VIEW
10/23/2019	2019 KACo Conference	VIEW
08/28/2019	2019 Governor's Local Issues Conference	VIEW
05/08/2019	2019 Basic Finance	VIEW
02/15/2019	2019 DLG Budget Workshops	VIEW
02/15/2019	2019 KACo Insurance Forum	VIEW

Relevant Upcoming Classes

START DATE	COURSE	
01/15/2021	2020 INCENTIVE COMPLETED - Letter Issued	VIEW
01/20/2021	2021 (web-based) KBT Conference - Transportation Secretary Jim Gray	VIEW
01/20/2021	2021 (web-based) KBT Conference - Breakout Sessions 1 - 3	VIEW
01/20/2021	2021 (web-based) KBT Conference - Transportation Needs for Maker's Mark Expansion	VIEW
01/21/2021	2021 (web-based) KBT Conference - Roundtables 1 - 5	VIEW
01/21/2021	2021 (web-based) KBT Conference - Commercial Airports Panel	VIEW
01/21/2021	2021 (web-based) KBT Conference - Breakout Sessions 4 - 6	VIEW
01/21/2021	2021 (web-based) KBT Conference - Breakout Session 7 - 9	VIEW
01/21/2021	2021 (web-based) KBT Conference - Transportation Role in Safe Delivery of Vaccines	VIEW
01/21/2021	2021 (web-based) KBT Conference - Keynote Speakers - Legislators	VIEW
02/01/2021	2021 (web-based) KBT Conference - Keynote Speakers - County Officials	VIEW

Wendy Thompson, Franklin County Magistrate

2021

EVENT	COMPLETED	HOURS
DLG Administrative Entry (New Year)	01/01/2021	0.00
TOTAL FOR YEAR 2021		0.00

2020

EVENT	COMPLETED	HOURS
2020 (web-based) KMCA - AppHarvest - A New Era in Agriculture	12/16/2020	0.00
2020 (web-based) UKTC - Developing Leadership Skills	11/19/2020	6.00
2020 (web-based) CEC - Growing as an Elected Official	10/29/2020	3.00
2020 (in-person) A & M Consulting - Basic Budgeting & Finance	09/25/2020	7.00
2020 (in-person) KACo - General Government	08/05/2020	4.00
2020 INCENTIVE COMPLETED - Letter Issued	01/28/2020	0.00
2020 (in-person) Priority 1 - Duties of Elected Officials	01/14/2020	6.00
DLG Administrative Entry (New Year)	01/01/2020	0.00
TOTAL FOR YEAR 2020		26.00

2019

EVENT	COMPLETED	HOURS
2019 KACo Conference	10/25/2019	12.00
2019 Governor's Local Issues Conference	08/30/2019	11.50
2019 Basic Finance	05/08/2019	6.00
2019 KACo Insurance Forum	02/15/2019	2.00
2019 DLG Budget Workshops	02/15/2019	0.00
2019 KCJEA Winter Conference	02/08/2019	14.00
TOTAL FOR YEAR 2019		45.50

Why is there a 0 for my course hours?

- Online courses – your hours are on financial hold until the trainer receives payment
- In-person course – your hours are either on financial hold or there is an issue with your Proof of attendance form

Myth #3

Where do I find training?

As long as it is training, anyone can earn hours




Relevant Upcoming Courses

Relevant Upcoming Classes

START DATE	COURSE	
01/15/2021	2020 INCENTIVE COMPLETED - Letter Issued	VIEW
01/20/2021	2021 (web-based) KBT Conference - Transportation Secretary Jim Gray	VIEW
01/20/2021	2021 (web-based) KBT Conference - Breakout Sessions 1 - 3	VIEW
01/20/2021	2021 (web-based) KBT Conference - Transportation Needs for Maker's Mark Expansion	VIEW
01/21/2021	2021 (web-based) KBT Conference - Roundtables 1 - 5	VIEW
01/21/2021	2021 (web-based) KBT Conference - Commercial Airports Panel	VIEW
01/21/2021	2021 (web-based) KBT Conference - Breakout Sessions 4 - 6	VIEW
01/21/2021	2021 (web-based) KBT Conference - Breakout Session 7 - 9	VIEW
01/21/2021	2021 (web-based) KBT Conference - Transportation Role in Safe Delivery of Vaccines	VIEW
01/21/2021	2021 (web-based) KBT Conference - Keynote Speakers - Legislators	VIEW
01/22/2021	2021 (web-based) KBT Conference - Coffee & Conversations with Legislators	VIEW
01/22/2021	2021 (web-based) KBT Conference - American Railways	VIEW
01/22/2021	2021 (web-based) KBT Conference - ARTBA Update	VIEW
01/22/2021	2021 (web-based) KBT Conference - Manufacturing & the Importance of Transportation	VIEW
01/22/2021	2021 (web-based) KBT Conference - Keynote Speaker - Governor Andy Beshear	VIEW
02/01/2021	2021 INCENTIVE COMPLETED - Letter Issued	VIEW

Myth #4

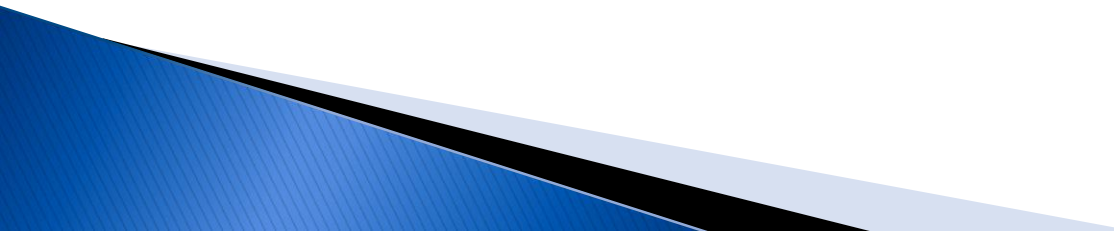
When I leave office and have carry forward hours, I am owed an incentive letter

- Your hours are tied to your consecutive years of service. Once you leave office your training hours do not carry forward.
 - Carryover hours are limited to a maximum of 40 hours that can be carried from one year into the next consecutive year of your term.
- 

Myth #5

If a course is really good, I can take it again and get training credit

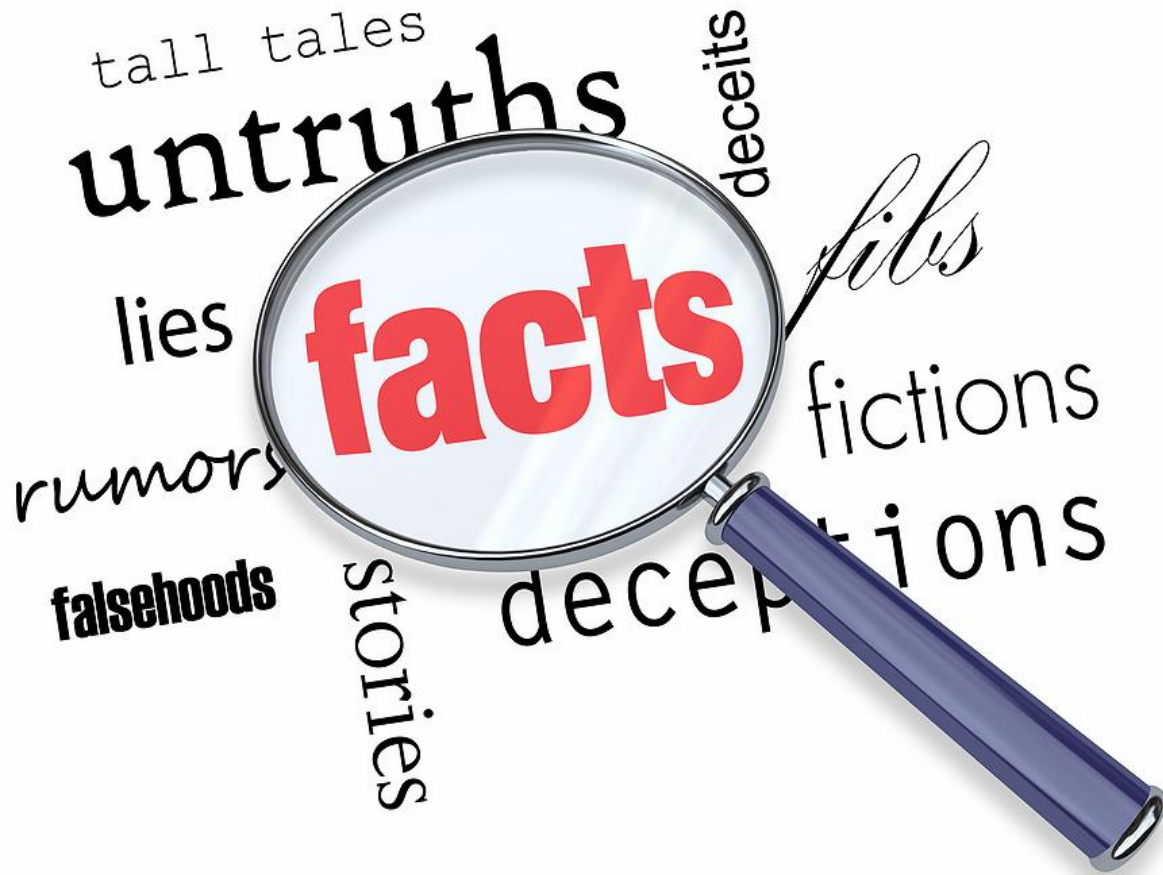
No duplication of courses with the calendar year



Myth #6

- I earn my hours one year and then I get my incentive letter the next year
- I can use my additional hours whenever I request it
- My hours are totaled and I “bank” what I don’t use

The Facts of Carry Forward Hours



Carry Forward Hours

CARRY FORWARD HOURS ARE A BONUS TO HELP YOU REACH FORTY HOURS THE FOLLOWING YEAR. THEY ARE NOT PREVIOUS YEAR INCENTIVE HOURS. ONCE YOUR TERM ENDS, YOU DO NOT GET PAID FOR THE CARRY FORWARD HOURS

You can only carry forward 40 hours into the next consecutive year of service

Example

2017		
EVENT	COMPLETED	HOURS
2017 KACo Conference	11/10/2017	12.00
2017 Governors Local Issues Conference	08/25/2017	11.50
2017 KCJEA / KMCA Joint Summer Conference	06/16/2017	11.00
2017 KCJEA Winter Conference	02/10/2017	12.25
TOTAL FOR YEAR 2017		46.75

	HOURS CREDITED FROM PRIOR YEAR	HOURS EARNED	UNIT COMPLETED	HOURS NEEDED TO COMPLETE UNIT
Calendar Year 2017	0.00	46.75	Yes	0.00
Calendar Year 2018	6.75	46.00	Yes	0.00
Calendar Year 2019	12.75	45.50	Yes	0.00
Calendar Year 2020	18.25	26.00	Yes	0.00
Calendar Year 2021	4.25	0.00	No	35.75

This summary is provided for informational purposes and does not constitute authorization for payment

INFORMATION



How Much is an Incentive?

The amount of 1 incentive unit is \$100 which adjust annually for changes in the Consumer Price Index (CPI).

2021 CPI: 1.4%

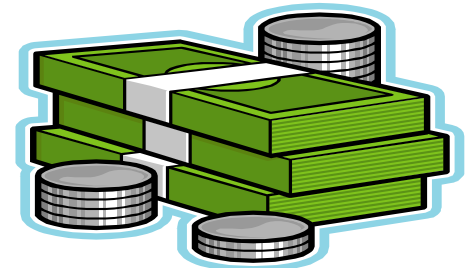
2021 Incentive Unit Values Are:

1st unit = \$1,093.24

2nd unit = \$2,186.48

3rd unit = \$3,279.72

4th unit = \$4,372.96



How do I find my incentive?

2020

EVENT	COMPLETED	HOURS
2020 (web-based) KMCA - AppHarvest - A New Era in Agriculture	12/16/2020	0.00
2020 (web-based) UKTC - Developing Leadership Skills	11/19/2020	6.00
2020 (web-based) CEC - Growing as an Elected Official	10/29/2020	3.00
2020 (in-person) A & M Consulting - Basic Budgeting & Finance	09/25/2020	7.00
2020 (in-person) KACo - General Government	08/05/2020	4.00
2020 INCENTIVE COMPLETED - Letter Issued	01/28/2020	0.00
2020 (in-person) Priority 1 - Duties of Elected Officials	01/14/2020	6.00
DLG Administrative Entry (New Year)	01/01/2020	0.00
TOTAL FOR YEAR 2020		26.00

When Will I Receive My Incentive Payment?

Once you reach your 40 hours, DLG will mail notice to the Official, the County Judge/Executive, the County Treasurer, and the State Auditors Office.

Remember, the incentive payment is issued from County funds

- It must be budgeted
- It is subject to fiscal court review
- It is subject to all State & Federal withholdings

Payment can not be issued until the authorization letter has been received by your treasurer.

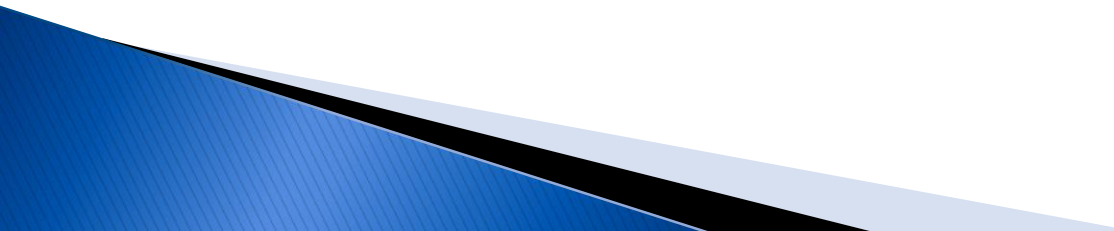
Incentive payments are not allowed on Standing Orders.



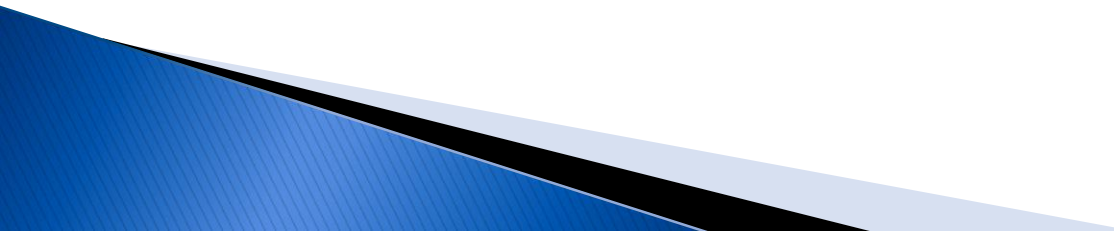
When Are Incentive Letters Issued

On average, DLG issues incentive letters twice a month (around the 15th and the 30th). However, there are times when the period between incentive letters are once a month.

Letters are not issued during the months of May and June while we are working on fiscal court budgets.

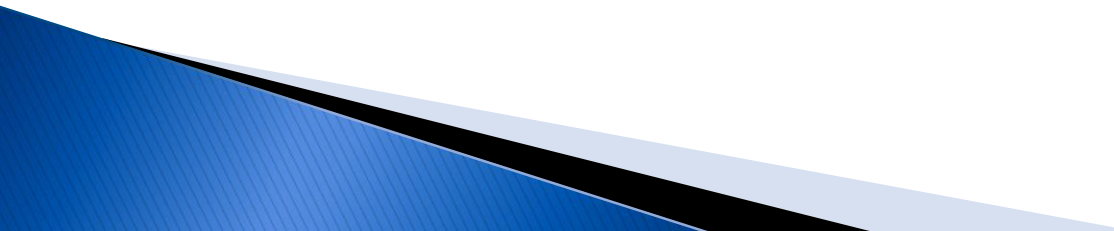


Your Training Record

- Reflects what you have certified that you attended on your Proof of Attendance Forms (POAs). So fill them out accurately!
 - If you need to leave the session to make a phone call, please make it very brief or mark on your POA for the amount of time you left the session.
 - Your record is Subject To Open Records Requests!!! As are all of your Proof of Attendance Forms.
- 

Other Training Questions

If you have any question about the Elected County Officials Training Program please contact Wendy Thompson at:

- Toll Free Phone: 1-800-346-5606
 - Direct to Desk: 502-892-3479
 - E-mail: Wendy.Thompson@ky.gov
- 

County Debt

Lisa Dale

County Debt

- Short-Term Borrowing Act
- Governmental Leasing Act
- County Debt Capacity

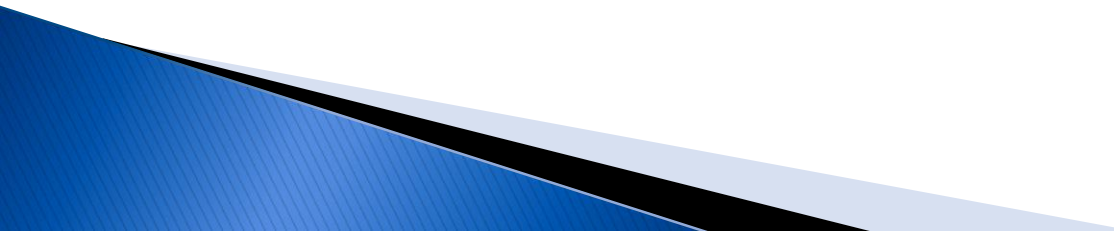


County Debt - Notification

Notification of Intent to Borrow Form

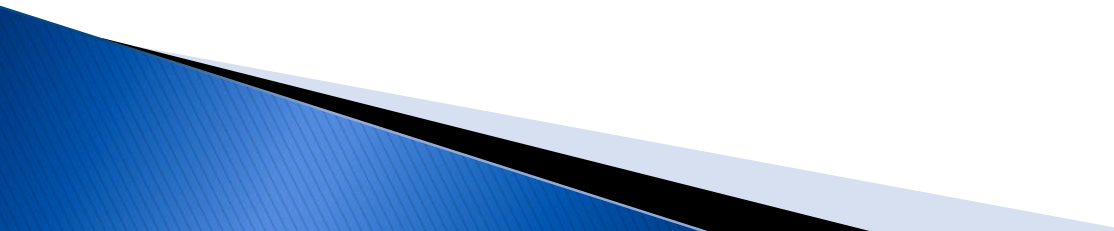
Email – Lisa.Dale@ky.gov

Fax – 502-227-8691



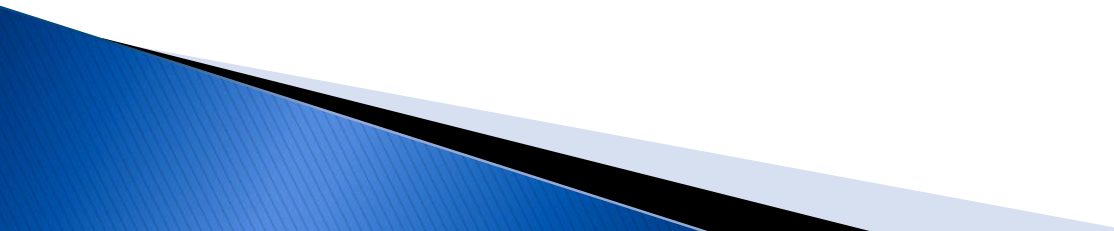
Short-Term Borrowing Act

Pages 82 - 89

- Requires notification to the state local debt officer (SLDO) PRIOR to borrowing
 - SLDO approval not required
 - Budget must be amended to reflect the receipt and repayment of the borrowed money (Use receipt code 4911)
- 

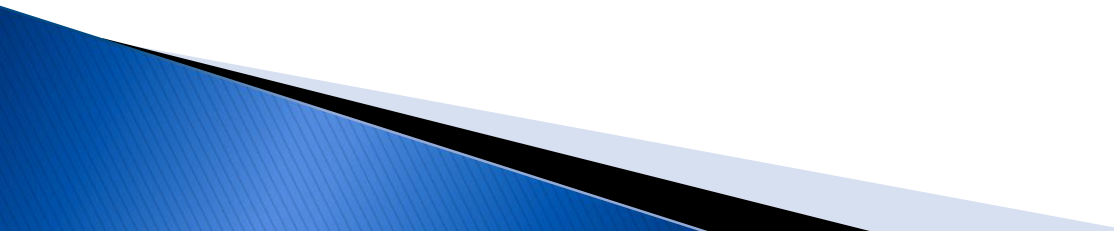
Short-Term Borrowing Act

Pages 82 - 89

- Must be repaid by the end of the fiscal year in which the money was borrowed
(Use expenditure code 7500)
 - Must be reported on the liabilities section of the quarterly financial statement
- 

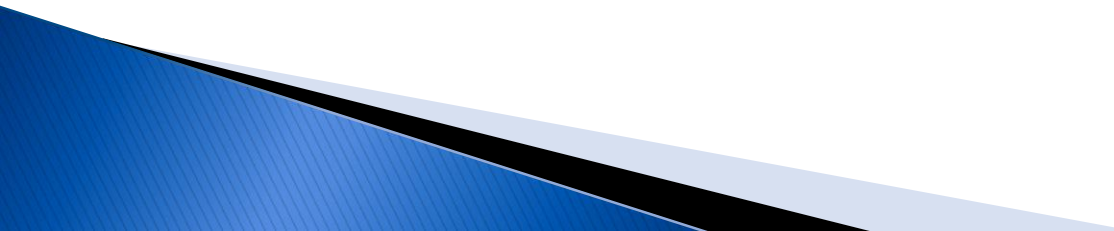
Governmental Leasing Act

Pages 85 - 89

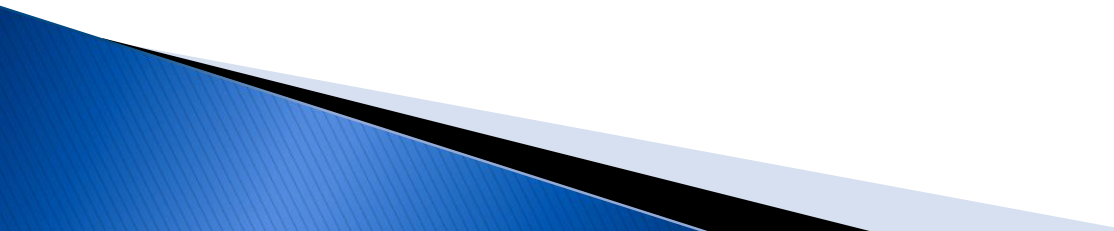
- Notification of lease issues with a principal amount of \$200,000 or less is not required but is requested.
 - Notification to SLDO of lease issues with a principal amount exceeding \$200,000 is required.
 - All lease issues exceeding a principal amount of \$500,000 must also have a public hearing and the approval of the SLDO.
- 

Governmental Leasing Act

Pages 85 - 89

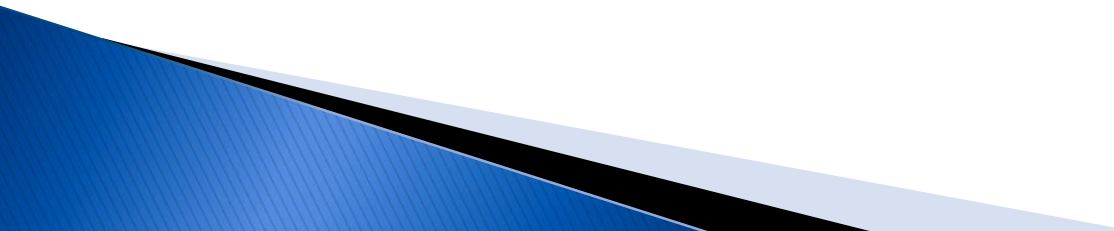
- All lease issues (regardless of amount) are reported on the liabilities section of the quarterly financial statement.
 - SLFO will approve standing orders for debt service payments.
 - Use receipt code 4912 when bringing these receipts into the budget.
- 

County Debt Capacity

- Section 158 of the KY Constitution limits a county's debt capacity to **2%** of the value of taxable property within the county
 - Capacity is determined from the most recent assessment of taxable property as certified by the Department of Revenue.
- 

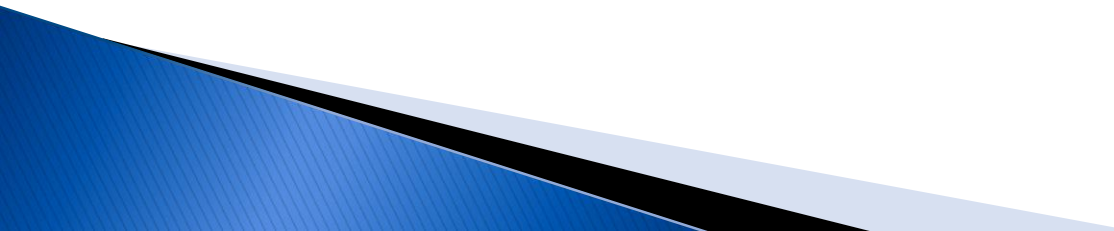
County Debt Capacity

If you would like to see a copy of your county's debt capacity as it currently stands, contact your DLG county representative and one can be emailed to you.



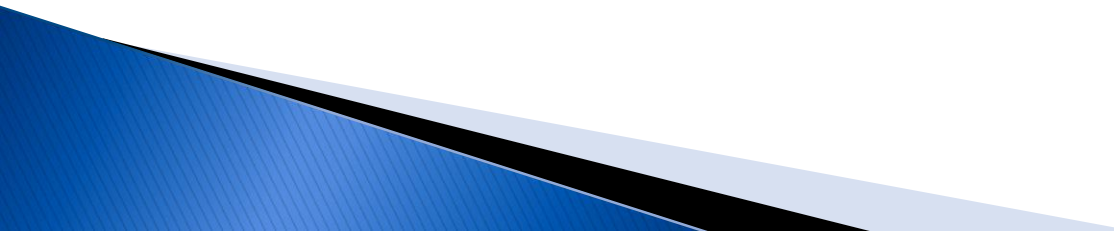
Debt – Virtual Response

The Process:

1. Review to determine Bond/Lease Hearing
 2. **No Hearing** – Proceed in drafting Acknowledgement Letter
 3. Acknowledgement Letter scanned emailed to Commissioner (State Local Debt Officer)
- 

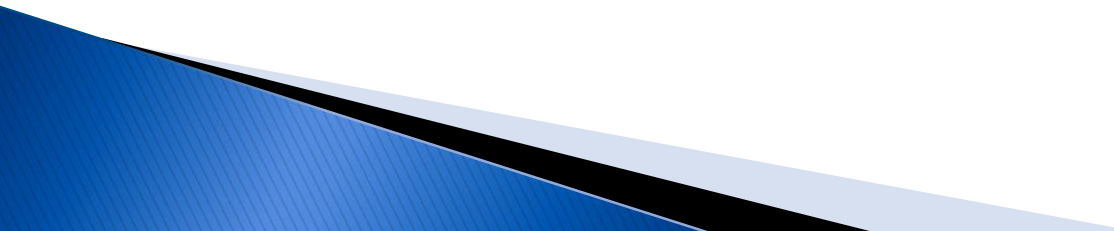
Debt – Virtual Response

The Process:

4. Commissioner review Notification and Acknowledgment Letter
 5. Commissioner signs
 6. Mailed or emailed back to petitioner
- 

Debt – Virtual Response

The Process:

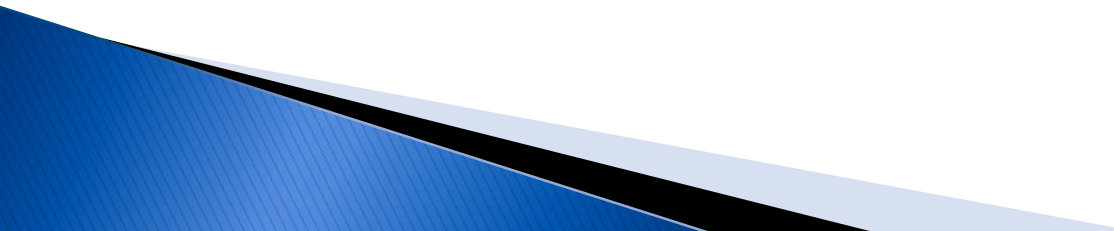
7. **Hearing** – Proceed in communicating with Hearing Officer (Scott Sharp) to set hearing date
 8. Draft hearing and advertisement letter
 9. Letter scanned and emailed to petitioner after SLDO signs
- 

Debt – Virtual Response

Debt Questions

Email – Lisa.Dale@ky.gov

Telephone – 502-564-9991



County Jails

Will Summersett

Overview

The report examines the Jail Fund accounts of 118 counties across the Commonwealth of Kentucky and is compiled directly from the quarterly reports submitted to the Department of Local Government (DLG) according to statutory regulation over a period of two fiscal years:

July 1, 2018 through June 30, 2019

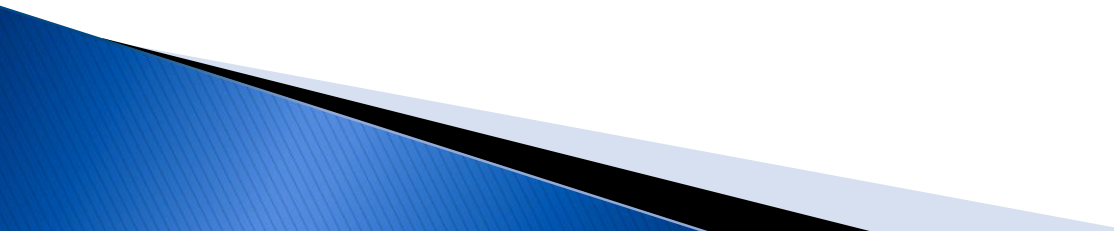
July 1, 2019 through June 30, 2020



Revenue vs. Receipt

A revenue, or total revenues, is defined as any or all monies the jail fund brings in directly through its services.

Total receipts refers to any and all revenues the jail fund generates as well as any other monies that might be placed in the jail fund from outside sources such as transfers, prior year carryover or borrowed money.



County Funds Jail Spreadsheet

Kentucky DLG Home

kydlgweb.ky.gov

Welcome to the Department for Local Government

The Department for Local Government (DLG), under the Office of the Governor, provides financial help in the way of grant and loan assistance, as well as advising local governments in matters of budget, personnel and other issues relevant to those entities.

TEAM KENTUCKY

Gov. Beshear Announces \$2.5 Million in Grants for Eastern Kentucky Communities
(CLICK HERE TO READ FULL ARTICLE)

Tweets by @DLG_KY

DLG Department for Local Government @DLG_KY
Registration closes at COB today for our virtual budget workshop hosted by the Big Sandy Area Development District on Feb. 18. Register here: bit.ly/3tRbtF6

Registration Reminder
Virtual Budget Workshop with the Big Sandy ADD
February 18
kydlgweb.ky.gov

Feb 11, 2021

COMMISSIONER'S OFFICE	STAFF DIRECTORY	FEDERAL GRANTS	STATE GRANTS
COUNTY INFORMATION	CITY INFORMATION	LOCAL OFFICIALS TRAINING PROGRAM	LEGAL
SPECIAL PURPOSE GOVERNMENTAL ENTITIES	KENTUCKY eCLEARINGHOUSE	LOCAL GOVERNMENT DEBT	SPIRIT OF KENTUCKY AWARD
SPGE Public Portal			

Click Here

County Funds Jail Spreadsheet

The screenshot shows the Kentucky DLG - Counties Home website. The browser address bar displays kydlgweb.ky.gov/Counties/16_CountyHome.cfm. The page features a 'Search County Data' section with dropdown menus for County Name, Area Development District, Type of Government, Appalachia, and Delta Region, all set to 'Any'. A 'SEARCH' button is located below these menus. To the right, a 'Downloads' section lists various documents, including the 'County Jail Fund Spreadsheet' (xlsx - 516 kb), which is highlighted by a black arrow. Other documents listed include presentations, calculation sheets, rule presentations, manuals, certification forms, maps, and worksheets. At the bottom of the page, a 'County Reports' section is visible with dropdown menus for County (Adair), Report Type (Summary), and Year (2021), along with a 'RUN' button. The Windows taskbar at the bottom shows the time as 1:44 PM on 2/15/2021.

Kentucky DLG - Counties Home

kydlgweb.ky.gov/Counties/16_CountyHome.cfm

502-892-3512 jaarad.taylor@ky.gov

Search County Data

County Name: Any

Area Development District: Any

Type of Government: Any

Appalachia: Any

Delta Region: Any

SEARCH

Downloads

- [2018 Newly Elected Presentation](#) (.pdf - 3147 kb)
- [2020 County Budget Workshop Info](#) (.pdf - 270 kb)
- [2020-2021 Budget Workshop Presentation](#) (.pdf - 5671 kb)
- [65%-35% Calculation Sheet](#) (.xls - 33 kb)
- [65%-35% Rule \(KRS 68.310\)](#) (.pdf - 131 kb)
- [65%-35% Rule Presentation](#) (.pdf - 211 kb)
- [Budget & Policy Manual \(Revised 2017\)](#) (.pdf - 2002 kb)
- [Certification - Years of Service](#) (.pdf - 24 kb)
- [County Branch Representative Map](#) (.pdf - 2485 kb)
- [County Government in Kentucky](#) (.pdf - 4894 kb)
- [County Jail Fund Spreadsheet](#) (xlsx - 516 kb)
- [County Personal Property Tax Rate Calculation Worksheet](#) (.xls - 34 kb)
- [County Quarterly Financial Statement Form](#) (.xls - 1571 kb)
- [Direct Deposit Form - LGEAF](#) (.pdf - 45 kb)
- [Direct Deposit Form - Road Aid](#) (.pdf - 34 kb)
- [DLG Field Representative Region Map](#) (.pdf - 1951 kb)
- [Duties of Elected County Officials](#) (.pdf - 606 kb)
- [Jail Budget Worksheet](#) (.xls - 66 kb)
- [FFEA & CASP 97 Worksheets](#) (.xlsx - 51 kb)

County Reports

Adair Summary 2021 RUN

Click Here

County Funds Jail Spreadsheet

The screenshot shows a web browser window with the address bar displaying kydlgweb.ky.gov/Counties/16_CountyHome.cfm. The page has a header with the text "Kentucky DLG - Counties Home" and a contact number "502-892-3512 jaarad.taylor@ky.gov".

The main content area is divided into two sections:

- Search County Data:** This section contains five dropdown menus for filtering data by County Name, Area Development District, Type of Government, Appalachia, and Delta Region. Each dropdown menu currently shows "Any". A "SEARCH" button is located below the dropdowns.
- County Reports:** This section is currently empty.

On the right side of the page, there is a "Downloads" section listing various documents with their file formats and sizes:

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- [DLG Field Representative Region Map](#) (.pdf - 1951 kb)
- [Notice of Elected County Officials](#) (.pdf - 606 kb)

At the bottom of the browser window, the taskbar shows several open applications, including a file explorer window titled "Jail Report - Nov - ...xlsx". An arrow points from the text "Click Here" to this file explorer window.

Click Here

Jail Report information on DLG website

County																				Year	
Adair	Allen	Anderson	Ballard	Barren	Bath	Bell	Boone	Bourbon	Boyd	Boyle	Bracken	Breathitt	Breckin...	Bullitt	Butler	Caldwell				2014	
Calloway	Campbell	Carlisle	Carroll	Carter	Casey	Christian	Clark	Clay	Clinton	Crittend...	Cumberl...	Daviess	Edmons...	Elliott	Estill	Fleming				2015	
Floyd	Franklin	Fulton	Gallatin	Garrard	Grant	Graves	Grayson	Green	Greenup	Hancock	Hardin	Harlan	Harrison	Hart	Henders...	Henry				2016	
Hickman	Hopkins	Jackson	Jessamine	Johnson	Kenton	Knott	Knox	Larue	Laurel	Lawrence	Leake	Leslie	Letcher	Lewis	Lincoln	Livingston				2017	
Logan	Lyon	Madison	Magoffin	Marion	Marshall	Martin	Mason	McCrac...	McCreary	McLean	Meade	Meniffee	Mercer	Metcalfe	Monroe	Montgo...				2018	
Morgan	Muhlen...	Nelson	Nicholas	Ohio	Oldham	Owen	Owsley	Pendleton	Perry	Pike	Powell	Pulaski	Robertson	Rockcas...	Rowan	Russell				2019	
Scott	Shelby	Simmons	Spencer	Taylor	Todd	Trigg	Trimble	Union	Warren	Washington	Wayne	Webster	Whitley	Wolfe	Woodford					2020	

Year	Co. Code	County	Total # of Beds	Jail Status	Total Jail Fund Expenditures	5101/314 - Contracts with other Counties	Total Medical & Dental	5101/423 & 425 - Food	Total Utilities
Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8	Column9	Column10
2014	47	Hardin	415	Full Service	7,916,307.27	-	864,261.17	586,568.69	-
2015	47	Hardin	415	Full Service	8,111,740.16	-	954,915.74	680,522.36	-
2016	47	Hardin	415	Full Service	7,385,675.63	-	1,087,114.27	668,652.52	-
2017	47	Hardin	415	Full Service	8,127,027.73	-	1,376,734.25	735,169.71	-
2018	47	Hardin	415	Full Service	8,344,453.50	-	1,448,569.84	805,813.62	-
2019	47	Hardin	415	Full Service	8,335,264.41	-	1,480,157.63	813,203.75	-
2020	47	Hardin	415	Full Service	8,170,014.32	-	1,384,032.76	752,919.09	-

Step One: Select your County

Jail Report information on DLG website

County																				Year	
Adair	Allen	Anderson	Ballard	Barren	Bath	Bell	Boone	Bourbon	Boyd	Boyle	Bracken	Breathitt	Breckin...	Bullitt	Butler	Caldwell				2014	
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Floyd	Franklin	Fulton	Gallatin	Garrard	Grant	Graves	Grayson	Green	Greenup	Hancock	Hardin	Harlan	Harrison	Hart	Henders...	Henry				2016	
Hickman	Hopkins	Jackson	Jessamine	Johnson	Kenton	Knott	Knox	Larue	Laurel	Lawrence	Lee	Leslie	Letcher	Lewis	Lincoln	Livingston				2017	
Logan	Lyon	Madison	Magoffin	Marion	Marshall	Martin	Mason	McCrac...	McCreary	McLean	Meade	Meniffee	Mercer	Metcalfe	Monroe	Montgo...				2018	
Morgan	Muhlen...	Nelson	Nicholas	Ohio	Oldham	Owen	Owsley	Pendleton	Perry	Pike	Powell	Pulaski	Robertson	Rockcas...	Rowan	Russell				2019	
Scott	Shelby	Simmons	Spencer	Taylor	Todd	Trigg	Trimble	Union	Warren	Washington	Wayne	Webster	Whitley	Wolfe	Woodford					2020	

Year	Co. Code	County	Total # of Beds	Jail Status	Total Jail Fund Expenditures	5101/314 - Contracts with other Counties	Total Medical & Dental	5101/423 & 425 - Food	Total Utilities
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2020	47	Hardin	415	Full Service	8,170,014.32	-	1,384,032.76	752,919.09	-

Step Two: You can select an individual year by pressing the year or multiple years by holding CTRL and the addition years you would like. You can also select all years by holding CTRL + SHIFT and select 2014 and 2020.

Jail Report information on DLG website

County																				Year									
Adair	Allen	Anderson	Ballard	Barren	Bath	Bell	Boone	Bourbon	Boyd	Boyle	Bracken	Breathitt	Breckin...	Bullitt	Butler	Caldwell				2014									
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Step Three: Select the information needed in Excel format.

Jail Status

2019-2020*

73 Full Service County Jails

4 Regional Facilities

3 Life Safety

40 Closed

*These figures are as of December 1, 2019 per the Department of Corrections



Total Jail Fund Revenues, Expenditures, Transfers and Prior Year Carryover

	<u>2018-2019</u>	<u>2019-2020</u>	<u>Increase / Decrease</u>	<u>% Change</u>
Expenditures	\$295,030,001.45	\$314,525,755.77	\$19,495,754.32	7.2%
Revenues	\$334,423,063.07	\$348,487,595.58	\$14,064,532.51	4.0%
Transfers	\$88,742,665.14	\$106,022,193.34	\$17,279,528.20	16.3%
Prior Year Carryover	\$24,116,016.97	\$28,588,937.97	\$4,472,921.00	15.6%

Legislative Update

Matt Stephens & Bill Pauley

Department for Local Government

Office of Financial Management & Administration

100 Airport Road, Third Floor

Frankfort, KY 40601

Phone: 800-346-5606 or 502-573-2382

Fax: 502-227-8691

<http://kydlgweb.ky.gov>

