

Cities Upcoming
Filing Requirements



DEPARTMENT FOR
LOCAL GOVERNMENT

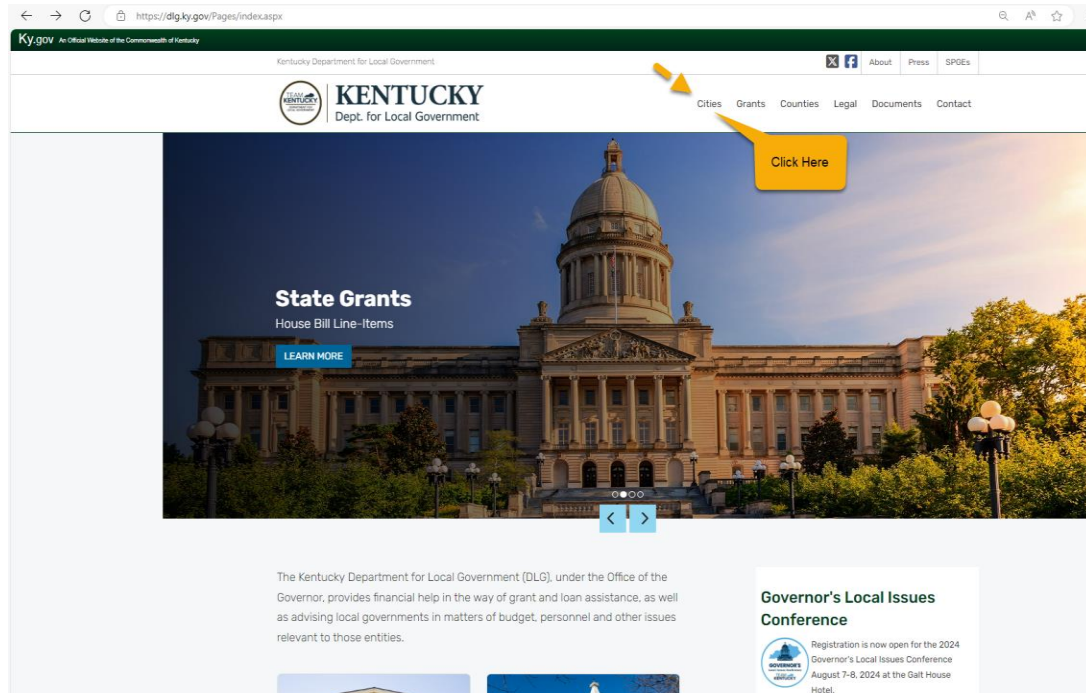


Cities and Special Districts Branch Staff

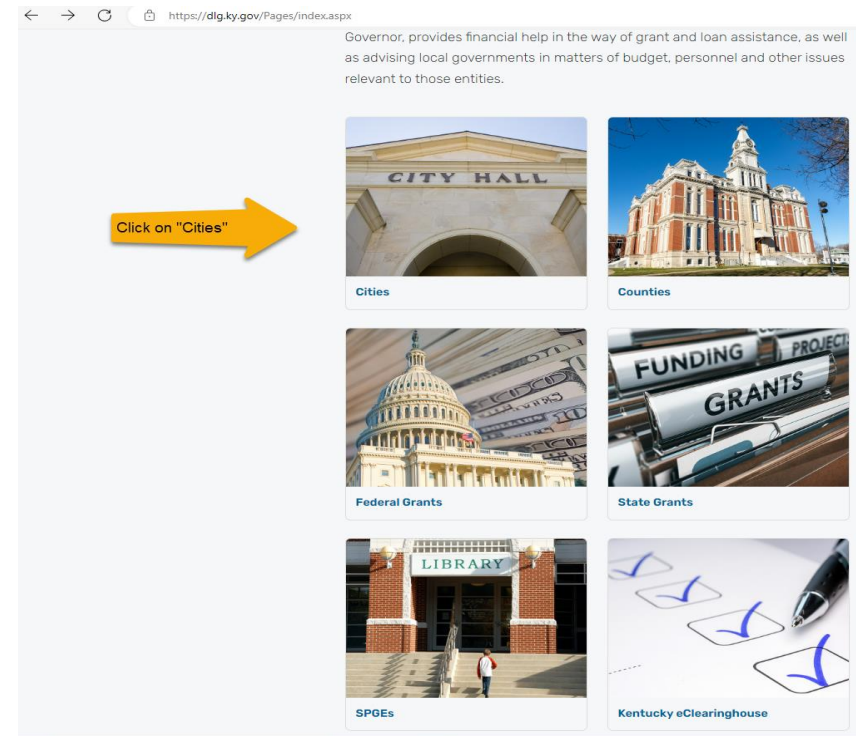
- Tammy Vernon, Branch Manager, Tammy.Vernon@ky.gov
- Keeaira Lail, Local Government Advisor, Keeaira.Lail@ky.gov (Cities)
- Rebecca Morton, Local Government Advisor, Rebeccad.Morton@ky.gov (SPGEs)

New Website

HTTPS://DLG.KY.GOV



OR SCROLL DOWN



New Website (Continued)

To view Documents

The screenshot shows the new website interface. At the top, there is a navigation bar with 'Kentucky Department for Local Government' and 'CITIES' highlighted. Below this is a large green banner with the word 'CITIES' in white. A search bar is located below the banner, with an orange arrow pointing to it and the text 'Click Here' above it. The search bar contains the text 'Search Municipal Data, Generate City Reports, Download Documents'. To the right of the search bar, there is a 'Support' section with contact information for technical assistance and staff. At the bottom, there is a footer with contact information for the Kentucky Department for Local Government and a copyright notice for 2024.

old Website's City Information page:

The screenshot shows the old website interface. At the top, there is a navigation bar with 'City Reports' highlighted. Below this is a search bar with a dropdown menu for 'Adairville', a dropdown menu for 'Road Aid', and a 'RUN' button. Below the search bar, there is a 'Downloads' section with a list of links to various documents and forms, including 'City Calendar - DLG Filings', 'City Calendar - Sample Budget', 'City Tax Rate - Presentation', 'City Tax Rate Workbook - 2024', 'Form - City Extension Request Form', 'Form - City Financial Statement Opt-Out Form', 'Form - City UFIR - 2018 - 2019', 'Form - City UFIR - 2019 - 2020', 'Form - City UFIR - 2020 - 2021', 'Form - City UFIR - 2021 - 2022', 'Form - City UFIR - 2022 - 2023', 'Form - COUF - City Official Update Form - 2024', 'Form - COUF - City Official Update Form - Mid Year Revisions', 'MRA - Municipal Road Aid - ACH Form', 'Statute Required Reports - DLG - Historical City Classes (Excel)', 'Statute Required Reports - DLG - Historical City Classes (PDF)', 'Statute Required Reports - KRS 243.075(9) - City Registry for Alcohol License Fee', 'Statute Required Reports - KRS 91A.400 - City Registry for Restaurant Tax', 'Statute Required Reports - KRS 95.450 - City Registry for Police/Fire Discipline', 'Statute Required Reports - KRS 95.500 - Hours of Work and Annual Leave of Fire Fighters - Class 2 C', 'Statute Required Reports - Notice of Noncompliant Cities Pursuant to KRS 81.062', and 'Statute Required Reports - SB106 Noncompliant Cities as of 12/01/2022'.

Required City Submissions

- The City Filings Calendar contains a list of all required city submissions to DLG and their due dates
 - To download, please visit the DLG website <https://dlg.ky.gov/cities/Pages/default.aspx>

| Requirement | Description | Statute | Due Date |
|--|---|---|---|
| City Officials Update | Each city shall annually forward a list to DLG containing current contact information for the city and each of the city's elected and appointed officials. Previous Years Financial Information Required: DLG requires each city to report the total annual revenue and expenditure from the previous fiscal year and any long-term debt to determine the city's audit compliance. | 83A.085 | Due by January 31 st |
| Audit, Attestation Engagement, and Financial Statement | Each fund of the City shall be audited annually by the APA or a CPA per Generally Accepted Auditing Standards. <ul style="list-style-type: none"> • Any city with a population less than 1,000 shall complete a financial statement every even year and an annual audit every odd year. • Any city with a population of more than 1,000 but less than 2,000 shall complete a financial statement every even year and a 2-year audit every odd year. • Beginning July 1, 2022, any city with revenues and expenditures less than \$150,000 for more than four consecutive years and no long-term debt shall submit an attestation engagement covering the fourth fiscal year in which the city qualified. A financial statement will be required annually. • All other cities shall complete an audit annually. <p>More Stringent: Any city can submit an annual audit instead of an attestation engagement or a 2-year audit.</p> <p>Annual Comprehensive Financial Report (ACFR): Any city that expends \$750,000 or more in federal grant awards in a year must submit an annual audit and an ACFR.</p> <p>Statute Requires Electronic Submissions: All audits and financial statements must be submitted electronically to DLG. Paper copies are no longer accepted.</p> <p>Failure to comply with the statute: shall cause DLG to notify all state agencies that provide funding and services to the city to suspend or delay until compliance is met.</p> | 91A.040 Financial Statement – form & format per KRS 424.220 Attestation Engagement - Publication Requirements KRS 424.120 and 424.220(6)(b) | <p>Financial Statements: Due by October 1st following the close of the fiscal year</p> <p>Audits and Attestation Engagement: Due ten days after completion and presentation to the governing board, by March 1. Must be submitted to DLG by April 1.</p> |
| Uniform Financial Information Report | Each local government shall annually file a Uniform Financial Information Report (UFIR) with DLG. Failure to comply with the statute: shall cause DLG to withhold Municipal Road Aid and notify all state agencies that provide funding and services to the city to suspend or delay each until compliance is met. | 65.905 | Due by May 1 st following the close of the fiscal year |

CITY Required Submissions to DLG

| Requirement | Description | Statute | Due Date |
|---|--|--|---|
| City Officials Update | <p>Each city shall annually forward a list to DLG containing current contact information for the city and each of the city's elected and appointed officials.</p> <p>Previous Years Financial Information Required: DLG requires each city to report the total annual revenue and expenditure from the previous fiscal year and any long-term debt to determine the city's audit compliance.</p> | 83A.085 | Due by January 31st |
| Audit, Attestation Engagement, and Financial Statement | <p>Each fund of the City shall be audited annually by the APA or a CPA per Generally Accepted Auditing Standards.</p> <ul style="list-style-type: none"> Any city with a population less than 1,000 shall complete a financial statement every even year and an annual audit every odd year. Any city with a population of more than 1,000 but less than 2,000 shall complete a financial statement every even year and a 2-year audit every odd year. Beginning July 1, 2022, any city with revenues and expenditures less than \$150,000 for more than four consecutive years and no long-term debt shall submit an attestation engagement covering the fourth fiscal year in which the city qualified. A financial statement will be required annually. All other cities shall complete an audit annually. <p>More Stringent: Any city can submit an annual audit instead of an attestation engagement or a 2-year audit.</p> <p>Annual Comprehensive Financial Report (ACFR): Any city that expends \$750,000 or more in federal grant awards in a year must submit an annual audit and an ACFR.</p> <p>Statute Requires Electronic Submissions: All audits and financial statements must be submitted electronically to DLG. Paper copies are no longer accepted.</p> <p>Failure to comply with the statute: shall cause DLG to notify all state agencies that provide funding and services to the city to suspend or delay until compliance is met.</p> | <p>91A.040</p> <p>Financial Statement – form & format per KRS 424.220</p> <p>Attestation Engagement - Publication Requirements KRS 424.120 and 424.220(6)(b)</p> | <p>Financial Statements: Due by October 1st following the close of the fiscal year</p> <p>Audits and Attestation Engagement: Due ten days after completion and presentation to the governing board, by March 1. Must be submitted to DLG by April 1.</p> |
| Uniform Financial Information Report | <p>Each local government shall annually file a Uniform Financial Information Report (UFIR) with DLG.</p> <p>Failure to comply with the statute: shall cause DLG to withhold Municipal Road Aid and notify all state agencies that provide funding and services to the city to suspend or delay each until compliance is met.</p> | 65.905 | Due by May 1st following the close of the fiscal year |
| Ethics Ordinance | <p>When an ethics ordinance is amended, the city shall, following final passage, file a copy of the amended ordinance with DLG. The city shall file with the ordinance proof of publication per KRS 424.</p> <p>Failure to comply with the statute: shall cause DLG to withhold Municipal Road Aid and notify all state agencies that provide funding and services to the city to suspend or delay each until compliance is met.</p> | 65.003 | Within 21 days of any amendment to the ethics ordinance |

NOTE: All electronic document submissions to DLG should be emailed to – dlg-csd@ky.gov



KRS 424.220-by Fiscal Year

Due October 1st



DEPARTMENT FOR
LOCAL GOVERNMENT



Financial Statement

- Per KRS 91A.040:
 - Then: Any city with **revenues and expenditures less than \$75,000 and which has no long-term debt, whether general obligation or revenue debt**, shall not be required to audit each fund of the city for that fiscal year. Each city exempted in accordance with this subsection shall annually prepare a financial statement in accordance with KRS 424.220.
 - Now: Any city with **revenues and expenditures less than \$150,000 and which has no long-term debt, whether general obligation or revenue debt**, shall not be required to audit each fund of the city for that fiscal year. Each city exempted in accordance with this subsection shall annually prepare a financial statement in accordance with KRS 424.220.

Requirements July 15, 2016 to July 14, 2022



Financial Statement Requirements

- Per KRS 424.220, **all the following** must be included in the Financial Statement:
 - The total amount of funds collected and received during the fiscal year from each individual source.
 - The total amount of funds disbursed during the fiscal year to each individual payee **of greater than \$1,000.**
 - **The total amount of funds disbursed during the fiscal year to all other payees lump-sum by type.**
 - **The total amount of funds disbursed during the fiscal year to each individual utility.**
 - The total amount of funds paid to each individual as salary or commission.
 - A **certificate from the cashier or other proper officer of the bank** in which the funds are or have been deposited during the past year, showing the **year-end (June 30)** balance of funds.
 - A **sworn statement** signed by the city officer whose duty it is to collect or have custody of the funds collected from the public, which states that the itemized financial statement is an accurate reflection of the funds collected, held, or disbursed by him during the fiscal year just closed.

Financial Statement

- **Due October 1** of each fiscal year.
- There is no specific form to be completed for the Financial Statement.
- Can be prepared by a **municipal officer or employee** using a computer or accounting program, such as Excel or QuickBooks.
- Should include financial information for **all funds received and all funds disbursed**.
- Must be submitted with a **sworn statement** of accuracy signed by a city official and a **bank certificate** signed by a bank officer and showing the year-end balance for each fund.
- Must be emailed to **DLG-CSD@ky.gov**.

City of Harvey
Unaudited Financial Statement
July 1, 2017 through June 30, 2018

| REVENUES | <u>Road Fund</u> | <u>General Fund</u> |
|------------------------------|--------------------|---------------------|
| Utilities | | \$30,000.00 |
| Telecommunications | | \$2,000.00 |
| Property Taxes | | \$100,000.00 |
| Municipal Road Aid | \$10,000.00 | |
| Motor Vehicle Tax | | \$15,000.00 |
| Beverage Tax | | \$4,000.00 |
| Licenses and Permits | | \$900.00 |
| Total Revenues | <u>\$10,000.00</u> | <u>\$151,900.00</u> |
| | | |
| EXPENDITURES | | |
| Salaries | | |
| Mayor | | \$900.00 |
| Clerk | | \$0.00 |
| Commissioner #1 | | \$200.00 |
| Commissioner #2 | | \$200.00 |
| Commissioner #3 | | \$200.00 |
| Commissioner #4 | | \$200.00 |
| Office Supplies | | \$300.00 |
| Utilities | | |
| Yellow Bolt Electric Company | | \$3,000.00 |
| Blue River Water | | \$4,000.00 |
| Telecommunications | | |
| Iron Will Internet | | \$2,000.00 |
| Clear Picture Cable | | \$1,500.00 |
| Road Work | | |
| Street Paving | \$15,000.00 | |
| Snow & Ice | \$6,000.00 | |
| Other | \$800.00 | |
| Total Expenditures | <u>\$21,800.00</u> | <u>\$12,500.00</u> |



Sworn Statement

- Should be printed on the city's letterhead
- States that the itemized financial statement is an accurate reflection of the funds collected, received, held, or disbursed by the city officer during the fiscal year just closed
- Must be signed by the city officer whose duty it is to collect or have custody of the funds collected from the public

City of Grant
1234 Crest Drive
Steel, KY 70001



City of Grant

To Whom It May Concern,

To the best of my knowledge, these financial statements are an accurate reflection of the funds collected, received, held and disbursed during the fiscal year ending June 30, 2018, for the City of Grant in Steel, Kentucky.

Cindy Smith

Cindy Smith, City Clerk
City of Grant



Bank Certificate

- Should be printed on the bank's letterhead
- Should include the bank balance for **each of the city's funds** as of June 30, close of fiscal year which the Financial Statement covers, with a handwritten or typed statement
 - Example Statement: "Bank Balance of \$500,000 as of June 30, 2022."
- Must be signed by the cashier or other officer of the bank
- Does not need to be notarized



1500 Green Street • Coin, KY 90001-90002 • (555)555-5555

August 7, 2018

To Whom It May Concern,

The City of Ford has two checking accounts at Real Bank. The account names and balances as of June 30, 2018 are as follows:

City of Ford (General Fund): \$500,000.000

City of Ford (Street Restoration): \$3,000.00

Judy Johnson

Judy Johnson

Head Teller

Real Bank

Financial Statement Opt- Out

- As mentioned previously, any city with a **population of less than 2,000** and/or with **revenues and expenditures less than \$150,000**, and no long-term debt, can elect to submit an annual Audit in place of a Financial Statement or 2-year Audit
- However, since Financial Statements are due October 1 and Audits are due March 1 of the following year, any city that submits an Audit in place of the Financial Statement will appear to be noncompliant until the Audit is received
- Therefore, to avoid noncompliance penalties, any city that elects to opt-out of submitting the Financial Statement must complete and email the **“City Financial Statement Opt - Out Form”** to DLG before the October 1 Financial Statement due date of each year
- Cities must email **DLG-CSD@ky.gov** the completed form back to DLG
- This form is stating that the City isn’t wanting to submit a financial statement. The City shall submit an audit if this form is filled out.

| INSTRUCTIONS | | | | | |
|--|----------------|-----------------|-----------------------------|---|-----|
| Per KRS 91A.040, any city within the categories below can elect to submit an Audit in place of a Financial Statement: | | | | | |
| <ul style="list-style-type: none"> • Any city with population of less than 1,000 in the most recent federal decennial census, shall complete a Financial Statement every even year and a single year audit every odd year. • Any city with population greater than 1,000 but less than 2,000 in the most recent federal decennial census, shall complete a Financial Statement every even year and a 2-year audit every odd year. • Any city with revenues and expenditures less than \$150,000, and no long-term debt, shall complete a Financial Statement annually. | | | | | |
| Financial Statements are due October 1 and Audits are due March 1 of the following year. Therefore, any city that submits an Audit in place of a Financial Statement will be considered noncompliant until the Audit is received. | | | | | |
| To avoid being considered noncompliance and noncompliance penalties, those cities should complete and email this form to DLG-CSD@ky.gov before October 1 of each year to inform DLG that they will submit an Audit in place of a Financial Statement. | | | | | |
| CITY INFORMATION | | | | | |
| City Name | Street Address | PO Box (if any) | City | State | Zip |
| Contact Name | Job Title | Telephone | Email | | |
| DOCUMENT INFORMATION | | | | | |
| In place of a Financial Statement for fiscal year | | | , our city will submit a(n) | <input type="checkbox"/> Annual Audit for fiscal year | |
| | | | | <input type="checkbox"/> Year Audit for fiscal years | |
| ACKNOWLEDGEMENT | | | | | |
| By signing below, I hereby acknowledge that the information above is correct. | | | | | |
| Signature | Date | | | | |



Extension Request

- If extenuating circumstances prevent a city from completing and submitting its Audit or Financial Statement by **October 1st**, no later than **October 31st**.
- If the extension is approved, it good for nine additional months. Meaning it will be due by July 1, 2025.
- The “City Extension Request Form” is on our website https://kydlgweb.ky.gov/Cities/16_CityHome.cfm
- The cities must email **DLG-CSD@ky.gov** the completed form back to DLG
- DLG shall approve the request if it is submitted on or before the applicable deadlines
- DLG determines the request is warranted by extenuating circumstances beyond the city’s control.
 - The circumstances cannot be reused from previous years, and the city cannot fill out the form every year. If it is a CPA issue, it needs to be resolved during the engagement letter agreement. Try to get a definite date when it will be delivered to the city written in the agreement.

Financial Statement Extension Request Form

CITY EXTENSION REQUEST FORM

Internal Use Only: Received By: _____ Date Sent to Legal: _____ Legal Reviewer: _____ Approved Denied:

INSTRUCTIONS

Per KRS 91A.040, when extenuating circumstances prevent a city from completing and submitting their audit or financial statement by the applicable deadlines, the city may submit a written request for an extension to the Department for Local Government (DLG). DLG shall approve the request if it is submitted on or before the applicable deadline, and DLG determines that the request is warranted by extenuating circumstances beyond the city's control.

To be considered for an extension, cities must complete and submit the City Extension Request Form to DLG, along with any supporting documentation, before the March 1 deadline for Audits and before the October 1 deadline for Financial Statements. This form must be submitted to DLG via email.



Please download this form. Once completed, attach the form and any supporting documents to an email and forward to dlg-csd@ky.gov.

CITY INFORMATION

| | | | | | |
|--------------|----------------|-------------------|-------|-------|----------|
| City Name | Street Address | P.O. Box (if any) | City | State | Zip Code |
| Contact Name | Job Title | Telephone Number | Email | | |

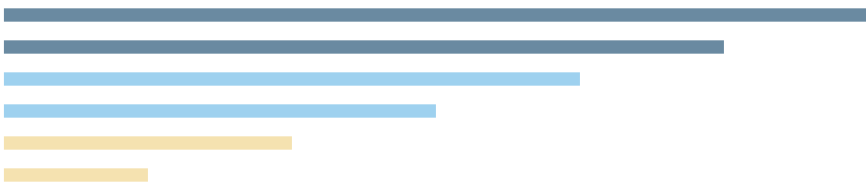
DOCUMENT INFORMATION

| | |
|---|-------------------------------|
| Submission type (select one): <input type="checkbox"/> Annual Audit <input type="checkbox"/> 2-Year Audit <input type="checkbox"/> Financial Statement For fiscal year: _____ | Reason for extension request: |
|---|-------------------------------|

ACKNOWLEDGEMENT

I hereby acknowledge that the information above is correct.

| | | |
|--------------------------------|------|--|
| Name of person submitting form | Date | |
|--------------------------------|------|--|



KRS 83A.085– by Fiscal Year

Due January 31st



City Officials Update Form

- **Due January 31** of each fiscal year
- Should be completed by an **elected city employee**, such as the city mayor or clerk, or ADD
- Must be completed on the most recent version of the form
- Form can be found on the DLG website
- Must be emailed to DLG-CSD@ky.gov
- Please make sure you get the form from our website. Do not use the form from the previous year.

2024 CITY OFFICIALS UPDATE FORM

| Official Name of City | Please complete your city information below: | | | | Please complete and return to: | |
|--------------------------------|--|---------|-------|---|--------------------------------|-------------------------|
| Mailing Address | _____ | _____ | _____ | Department for Local Government Cities and Special Districts | | |
| City & Zip Code | _____ | _____ | _____ | EMAIL: DLG-CSD@ky.gov | | |
| Business Hours | _____ | _____ | _____ | Legislative Body: | Council | |
| Telephone (include area code) | _____ | _____ | _____ | Has your city ever been in compliance with the 2017 (RS) to July 2021 that has a majority of 52 months or longer? | YES NO | |
| PV 2023 Total | _____ | _____ | _____ | YES | NO | |
| PV 2022 Total | _____ | _____ | _____ | | | |
| Position | Name | Address | City | Zip Code | Telephone | Email (REQUIRED For ID) |
| City Clerk | | | | | | |
| City Treasurer | | | | | | |
| City Manager or Administrator | | | | | | |
| City Attorney | | | | | | |
| Financial Officer | | | | | | |
| Police Chief | | | | | | |
| Fire Chief | | | | | | |
| Public Works Director | | | | | | |
| Mayor | | | | | | |
| Human Resources Director | | | | | | |
| Risk Manager | | | | | | |
| Information Technology Manager | | | | | | |
| Planning & Zoning Director | | | | | | |
| PR & Communications Officer | | | | | | |
| Council/Commission Member | | | | | | |
| Council/Commission Member | | | | | | |
| Council/Commission Member | | | | | | |
| Council/Commission Member | | | | | | |
| Council/Commission Member | | | | | | |
| Council/Commission Member | | | | | | |
| Council/Commission Member | | | | | | |
| Council/Commission Member | | | | | | |
| Council/Commission Member | | | | | | |
| Council/Commission Member | | | | | | |

CONTACT PERSON for CITY: _____
After DOWNLOADING and completing this form, please EMAIL it to: DLG-CSD@ky.gov



City Official Update Form (continued)

- ❖ The form must be typed
- ❖ The City shall include the following information:
 - ❖ City Hall information
 - ❖ FY 2023 Total Revenues and Expenditures (Unaudited Figures)
 - ❖ Legislative body
 - ❖ Does the City have long-term debt?
 - ❖ City Officials name, mailing address, phone number, and email address.
 - ❖ Best Contact City Person
 - ❖ 6 Council and 4 Commissioners
- ❖ Per KRS 83A.085 (3) all appointed officials shall have an email including legislative bodies

Duties and Responsibilities of the Clerk

•Submission Requirements (KRS 83A.085):

- **Deadline:** January 31 of each year
- **Submission Method:** Mail or electronically submit to the Department for Local Government

•Information to be Provided:

• City Officials' Contact Information:

- Mayor, Legislative Body Members, Appointed Officials/Employees in specified roles:
 - City Clerk
 - City Treasurer or Chief Financial Officer
 - City Manager or Administrator
 - City Attorney
 - Human Resources Director
 - Police Chief
 - Fire Chief
 - Public Works Director
 - Risk Manager
 - Information Technology Manager
 - Public Relations or Communications Officer
 - Planning and Zoning Administrator

• City Information:

- Correct name of the city
- Mailing address for city hall
- Telephone number of city hall

• Contact Person during Business Hours:

- Name and telephone number of an elected or appointed official available during normal business hours (8 a.m. to 4:30 p.m.)



Mid-Year Revision Form

- Whenever the city appoints a new official, complete the Certificate of Official Use of Funds (COUF) form.
- Additionally, the Mid-Year Update form must be filled out and submitted electronically to DLG-CSD@ky.gov as soon as the new position is occupied.
- Form can be found on our website <https://dlg.ky.gov/cities/Pages/default.aspx>
- The form must be typed.
- We need the city's name and the details of the changed positions (e.g., mayor, city clerk, council member, or commissioner), as well as the address, phone number, and email.
- According to KRS 83A.085(3), each legislative body shall have an email address.

Date: _____ Fiscal Year: _____

Official City Name (required): _____

Old City Information:

Business Hours: _____

Address: _____

City State Zip Code

Old Telephone: _____

Old Fax Number: _____

#1 Old Contact Information:

Position: _____

Name: _____

Address: _____

City State Zip Code

Old Contact Phone: _____

Old Contact Email: _____

New City Information:

Business Hours: _____

Address: _____

City State Zip Code

New Telephone: _____

New Fax Number: _____

#1 New Contact Information:

Position: _____

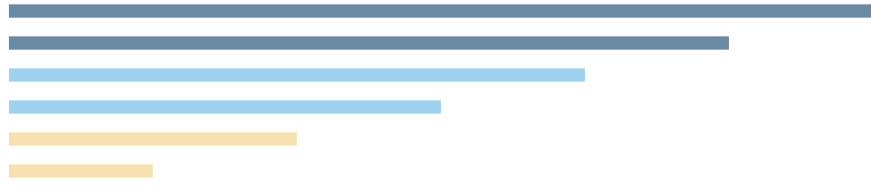
Name: _____

Address: _____

City State Zip Code

New Contact Phone: _____

New Contact Email: _____



Questions