

## **65.900 Definitions for KRS 65.905 to 65.925.**

As used in KRS 65.905 to 65.925, unless the context requires otherwise:

- (1) "City" means every city organized and governed under the mayor-alderman form of government pursuant to KRS Chapter 83, every city organized and governed under the mayor-council form of government pursuant to KRS Chapter 83A, every city organized and governed under the commission form of government pursuant to KRS Chapter 83A, every city organized and governed under the city manager form of government pursuant to KRS Chapter 83A, every consolidated local government organized and governed under the consolidated local government form of government pursuant to KRS Chapter 67C, and every urban-county government organized and governed under the urban-county form of government pursuant to KRS Chapter 67A.
- (2) "County" means any of Kentucky's one hundred twenty (120) counties.
- (3) "Special district" means any district with ad valorem taxing powers including, but not limited to, those specified in the following KRS statutes: KRS 75.010 to 75.260, KRS 76.274 to 76.279, KRS 104.450 to 104.680, KRS 107.310 to 107.500, KRS 108.080 to 108.180, KRS 109.115 to 109.190, KRS 147.610 to 147.710, KRS 164.605 to 164.675, KRS 173.450 to 173.650, KRS 173.710 to 173.800, KRS 179.700 to 179.990, KRS 210.370 to 210.480, KRS 212.720 to 212.760, KRS 216.310 to 216.360, KRS 220.010 to 220.613, KRS 262.010 to 262.660, KRS 262.700 to 262.990, KRS 266.010 to 266.990, KRS 268.010 to 268.990, and KRS 269.100 to 269.270.
- (4) "Local government" includes the terms city, county, consolidated local government, urban-county government, and special district as defined in this section.
- (5) "Lease-purchase agreement" means an agreement to lease or to lease and purchase major items of property, equipment, or services estimated to cost fifty thousand dollars (\$50,000) or more, and two hundred thousand dollars (\$200,000) or more for the construction or installation of a building or a utility.

**Effective:** June 26, 2007

**History:** Amended 2007 Ky. Acts ch. 20, sec. 1, effective June 26, 2007; and ch. 47, sec. 50, effective June 26, 2007. -- Created 1990 Ky. Acts ch. 47, sec. 1, effective July 13, 1990.

**Legislative Research Commission Note (6/26/2007).** This section was amended by 2007 Ky. Acts chs. 20 and 47, which do not appear to be in conflict and have been codified together.

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**Effective:** June 26, 2007

**History:** Amended 2007 Ky. Acts ch. 20, sec. 1, effective June 26, 2007; and ch. 47, sec. 50, effective June 26, 2007. -- Created 1990 Ky. Acts ch. 47, sec. 1, effective July 13, 1990.

**Legislative Research Commission Note (6/26/2007).** This section was amended by 2007 Ky. Acts chs. 20 and 47, which do not appear to be in conflict and have been codified together.

**65.905 Local governments required to file uniform financial information report --  
Use of report by Governor's Office for Local Development.**

- (1) Except as otherwise provided in subsection (2) of this section, each local government as defined in KRS 65.900 shall annually, after the close of the fiscal year, complete a uniform financial information report. The report shall be submitted to the Governor's Office for Local Development by May 1 immediately following the close of the fiscal year. The Governor's Office for Local Development shall immediately send one (1) copy of the uniform financial information report to the Legislative Research Commission to be used for the purposes of KRS 6.955 to 6.975.
- (2) The final quarterly report filed by a county within fifteen (15) days after the end of the last quarter of the fiscal year, in accordance with KRS 68.360(2), shall be deemed the uniform financial information report for that county for purposes of compliance with KRS 65.900 to 65.925.
- (3) Each city may have the uniform financial information report completed by its selected auditor as part of the terms and conditions of the written agreement between the city and the auditor in accordance with KRS 91A.040. Each county may have the uniform financial information report completed by its auditor selected in accordance with KRS 43.070 or 64.810. Each special district may have the uniform financial information report completed by its auditor selected in accordance with KRS 65.065. If a city does not use the auditor to complete the uniform financial information report, it shall by order designate an elected or nonelected official to be responsible for annually completing the report and submitting it to the Governor's Office for Local Development. If a local government has any agency, board, or commission that receives any funding from the local government, but conducts its operations on an autonomous or semi-autonomous basis, the local government shall note on the uniform financial information report the name of the agency, board, or commission; the mailing address of the agency, board, or commission; and the dollar amount annually appropriated by the local government to the agency, board, or commission.
- (4) The Governor's Office for Local Development shall by administrative regulation prescribe the format of the uniform financial information report, and shall attempt to coordinate and combine efforts with the United States Bureau of the Census in the development of the format of the uniform financial information report so that a single report will meet the needs of both agencies and fulfill the requirements of KRS 65.900 to 65.925. Regardless of any agreement between the Governor's Office for Local Development and the United States Bureau of the Census, the Governor's Office for Local Development shall maintain responsibility for assuring that a uniform financial information report is distributed to each local government as soon as practicable after the close of each fiscal year, but in no event later than one hundred twenty (120) days prior to the required submission date of May 1.
- (5) The Governor's Office for Local Development shall use the uniform financial information report to replace as many financial information forms as possible that local governments are currently required to complete and submit to that office for

use by either the state or federal governments, by consolidating the required information into the uniform report.

**Effective:** June 26, 2007

**History:** Amended 2007 Ky. Acts ch. 20, sec. 2, effective June 26, 2007; and ch. 47, sec. 48, effective June 26, 2007. -- Amended 1998 Ky. Acts ch. 69, sec. 35, effective July 15, 1998; and ch. 186, sec. 1, effective July 15, 1998. -- Amended 1996 Ky. Acts ch. 321, sec. 2, effective July 15, 1996. -- Amended 1992 Ky. Acts ch. 33, sec. 6, effective July 14, 1992. -- Created 1990 Ky. Acts ch. 47, sec. 2, effective July 13, 1990.

**Legislative Research Commission Note (6/26/2007).** This section was amended by 2007 Ky. Acts chs. 20 and 47, which do not appear to be in conflict and have been codified together.

**65.910 Required contents of uniform financial information report.**

- (1) The uniform financial information report shall include but not be limited to information relating to demographics, debt service, lease-purchase agreements, tax rates and revenues, licenses, permits, fees, utilities, intergovernmental revenues, miscellaneous revenues and expenses, charges for services, and all expenditures.
- (2) Information on expenditures shall be listed by total only and indicate the fund from which an appropriation was made. The Governor's Office for Local Development shall consult with the Kentucky League of Cities, the Kentucky Association of Counties, the Kentucky Municipal Finance Officers' Association, the Kentucky Society of Certified Public Accountants, and other affected interest groups, as well as local officials in the development of information to be included in the expenditure section of the uniform financial information report.

**Effective:** June 26, 2007

**History:** Amended 2007 Ky. Acts ch. 20, sec. 3, effective June 26, 2007; and ch. 47, sec. 49, effective June 26, 2007. -- Amended 1998 Ky. Acts ch. 69, sec. 36, effective July 15, 1998. -- Amended 1996 Ky. Acts ch. 254, sec. 18, effective July 15, 1996. -- Amended 1992 Ky. Acts ch. 33, sec. 7, effective July 14, 1992; and ch. 105, sec. 62, effective July 14, 1992. -- Created 1990 Ky. Acts ch. 47, sec. 3, effective July 13, 1990.

**Legislative Research Commission Note (6/26/2007).** This section was amended by 2007 Ky. Acts chs. 20 and 47, which do not appear to be in conflict and have been codified together.

**65.915** Repealed, 2007.

**Catchline at repeal:** Date of filing first report.

**History:** Repealed 2007 Ky. Acts ch. 20, sec. 7, effective June 26, 2007; and ch. 47, sec. 95, effective June 26, 2007. -- Amended 1998 Ky. Acts ch. 69, sec. 37, effective July 15, 1998. -- Created 1990 Ky. Acts ch. 47, sec. 4, effective July 13, 1990.

**65.920 Effects of failure of local government to comply with certain specified statutory provisions.**

- (1) Any local government that fails to submit annually a uniform financial information report to the Governor's Office for Local Development shall be ineligible to receive county or municipal road aid moneys in accordance with KRS 177.360 or 177.366. Any local government receiving road aid moneys in accordance with KRS 177.365 to 177.369 or KRS 177.320 and 177.360 that fails to comply with the provisions of KRS 65.900 to 65.925 shall immediately have all road aid payments suspended until the local government submits the uniform financial information report to the Governor's Office for Local Development.
- (2) If a local government receives payments of money from the Commonwealth and fails to comply with the provisions of KRS 65.900 to 65.925 or KRS 92.280(1), the state local finance officer may notify those agencies making payments to the local government of noncompliance, and those agencies shall immediately suspend delivery of all payments to the local government except those payments made pursuant to KRS Chapter 154 or KRS 42.4588, until the state local finance officer determines that the local government has complied with the requirements of KRS 65.900 to 65.925 or KRS 92.280(1).

**Effective:** June 26, 2007

**History:** Amended 2007 Ky. Acts ch. 20, sec. 4, effective June 26, 2007; and ch. 47, sec. 51, effective June 26, 2007. -- Amended 1998 Ky. Acts ch. 69, sec. 38, effective July 15, 1998; and ch. 186, sec. 2, effective July 15, 1998. -- Created 1990 Ky. Acts ch. 47, sec. 5, effective July 13, 1990.

**Legislative Research Commission Note** (6/26/2007). This section was amended by 2007 Ky. Acts chs. 20 and 47, which are in conflict. Under KRS 446.250, Acts ch. 47, which was last enacted by the General Assembly, prevails.

**65.925 Copies to be filed with Legislative Research Commission.**

The Governor's Office for Local Development shall consult with the Legislative Research Commission to determine a format for electronic data which is acceptable to both. At the earliest date possible, but no later than September 30, 1992, and each year thereafter, the Governor's Office for Local Development shall provide a copy of all reliable data from the uniform financial information reports of all reporting governments to the Legislative Research Commission in the agreed upon electronic format. The Governor's Office for Local Development shall, upon receipt, file a copy of each completed uniform financial information report with the county clerk of the county in which the reporting unit of local government is located.

**Effective:** June 26, 2007

**History:** Amended 2007 Ky. Acts ch. 47, sec. 52, effective June 26, 2007. -- Amended 1998 Ky. Acts ch. 69, sec. 39, effective July 15, 1998. -- Created 1990 Ky. Acts ch. 47, sec. 8, effective July 13, 1990.