



**City  
Uniform Financial  
Information Report  
Fiscal Year 2017 - 2018**

Part I - Reporting Information	
City Name	Drakesboro
Address	P.O. Box 129
City, State, Zip	Drakesboro, KY 42337
County	Muhlenberg
City Classification	5th
(Please correct any error in name, address, and ZIP Code)	

**NOTE: Cities must submit UFIRS to DLG ELECTRONICALLY.**



Please save the worksheet to your hard drive. Once completed, attach the worksheet to an email and forward to [DLG-CSD@ky.gov](mailto:DLG-CSD@ky.gov).

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

**Part II - Contact Information**

Name of person who completed form		Telephone
Gordon A. Peterson, CPA		502-583-5381
Title		Date
Auditor		02/21/19
Company (if not city)	Reporting Format (accounting basis)	Telephone
	Accrual	502-583-5381

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

Organization/Address	Chief Executive	Telephone

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

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

Signature of Official	Title	Date completed
	Mayor	
Printed Name of Official		Telephone
Mike Jones		270-476-8986

  
**Kentucky**  
 UNBRIDLED SPIRIT™  
**F-65(ky-3)0 9/2018**  
**City UFIR**

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

All information should be provided on a basis consistent with generally accepted accounting principles for the fiscal year July 1, 2017 through June 30, 2018.	Combine all items that are not entered in specific categories provided and enter the total in the "Other" line item. Amounts classified as "Other" should not exceed 5% of the corresponding category total.
ROUND TO THE NEAREST DOLLAR. DO NOT SHOW CENTS FOR REVENUES OR EXPENDITURES	THE ACTUAL TAX RATE LEVIED, COLUMN (c), PART IV MUST BE COMPLETED EVEN IF THERE WAS NOT A CHANGE IN THE TAX RATE FROM FISCAL YEAR 2017.
Part IV - City Revenue requests the fee, rate or amount charged per unit of service. If any line-item has a multiple rate schedule, please provide a copy of the rate schedule. The schedule is only required in years when the rates have been revised or implemented.	Tax rates should be reported as decimal amounts. For instance a rate of 22 and 7/10 cents per \$100 assessed value should be reported as .227
Report only new debt or lease agreements. DO NOT COMPLETE THESE SECTIONS AGAIN IF THEY WERE REPORTED LAST YEAR AND THERE WERE NO CHANGES IN THE DEBT OR LEASE AGREEMENT.	Please be sure to reconcile subtotals and totals to the city's annual financial statements.
Information in this report may not match financial information in the city's annual audited financial statements prepared in accordance with KRS 91A.020	DLG has an electronic version of the UFIR. Please access this document on the DLG website: <a href="http://www.kydlgweb.ky.gov/">http://www.kydlgweb.ky.gov/</a> . For more information contact DLG-CSD@ky.gov or 800-346-5606.

**Note Especially**

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

Since this form applies to cities of different sizes and complexity, some items may not apply to your city. However, read the definitions carefully for each item in the report.	Do not change any categories. Call for clarification.
This report must be emailed to the Department of Local Government by May 1, 2019 per requirements of KRS 65.905.	Financial information for all utilities connected with the city must be reported on this form.
Please note your basis of accounting (cash, modified accrual or accrual) in this report.	Depreciation - to be shown as a part of "Other Operations".

**General Definitions**

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

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

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

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

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

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

## Part IV - TAX RATES

FORM F-65(KY-3)O - 9/2018

A. Property Tax Rates	Compensating (a)	4% Increase (b)	Adopted Rate (c)
1. Real			.270
2. Personal			.307
3. Motor vehicle/watercraft			
<b>B. Other Rates</b>			
1. Occupational license fee (payroll tax)			
2. Net profits			
3. Gross receipt tax			
4. Insurance premium tax			
5. Bank deposits			
6. Restaurant tax			
7. Motel tax			

## Part V - TAX AND OTHER REVENUES

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

<b>A. Property Tax</b>	
1. Real	\$10,346
2. Personal	
3. Motor vehicle/watercraft	\$7,249
4. Bank deposits franchise tax	
5. Delinquent (all years)	
<b>SUBTOTAL Property Taxes</b>	<b>\$17,595</b>
<b>B. License and Permit Fees</b>	
1. City vehicle licensing (auto stickers)	
2. Right of way/street cut permits	
3. Alcoholic beverage licenses	
4. Planning, zoning, development fees	
5. Other licensing and permit fees including: Animal control; building, electrical, and plumbing permits; Electrical contractors' licenses, development impact fees, unloading fees, building, electrical, plumbing and natural gas inspections.	
<b>SUBTOTAL License &amp; Permit Fees</b>	<b>\$0</b>

Please continue on next page

## Part V – TAX AND OTHER REVENUES – Continued

FORM F-65(KY-3)O - 9/2018

### C. Occupation and Business Fees

1. Occupational license fees

(a) Payroll

(b) Net profits

(c) Gross receipts

2. Fixed rate business license

**SUBTOTAL for Occupation and Business Fees**

\$0

### D. Other Taxes/Fees

1. Franchise fees

(a) Electric

\$14,566

(b) Natural gas

\$4,402

(c) Water/wastewater

(d) Other franchise fees

\$3,921

2. Motel tax

3. Restaurant tax

4. Insurance premium tax

**SUBTOTAL for Other Taxes/Fees**

\$22,889

Function activity	From cities, counties, or special districts (a)	From State (b)	From Federal (c)
-------------------	--	-------------------	---------------------

### E. Intergovernmental Revenues

1. General Support

2. Government payments in lieu of taxes

3. Public Safety

(a) Police

(b) Fire/EMS

(c) Corrections

4. Public Services

(a) Streets and roads

\$10,389

5. Community Services

(a) Parks and recreation

(b) Public welfare

(c) Public health

(d) Housing and community development

(e) Transit/bus systems

(f) Educational support

Please continue on next page

## Part V - Tax and Other Revenues - Continued

FORM F-65(KY-3)O - 9/2018

	From cities, counties, or special districts (a)	From State (b)	From Federal (c)
<b>E. Intergovernmental Revenues - Continued</b>			
6. Utilities			
(a) Water supply			
(b) Sewerage systems			
(c) Electric power systems			
(d) Natural gas systems			
(e) Telecommunications			
7. Other intergovernmental revenues (Include: Local government economic assistance; area development fund grant; other from local, state or federal governments.)		\$4,405	
<b>SUBTOTAL for Intergovernment Revenues</b>	<b>\$0</b>	<b>\$14,794</b>	<b>\$0</b>
<b>F. Other Revenues/Charges</b>			
1. Airport revenue			
2. Utility sales			
(a) Water		\$133,303	
(b) Sewerage		\$114,103	
(c) Electric			
(d) Natural gas		\$471,762	
(e) Telecommunications/cable			
3. Parking (lots, meters, garages, etc)			
4. Parks and recreation receipts			
5. River ports, locks, etc.			
6. Special assessments			
7. Sale of real or surplus property			
8. Investment/interest earnings (Exclude construction and pensions)		\$33	
9. Fines and forfeits (including parking violations)			
10. Transit authority			
11. Penalties and interest		\$15,763	
12. Donations			
13. Rents		\$1,890	

Please continue on next page

## Part V - TAX AND OTHER REVENUES - Continued

FORM F-65(KY-3)O - 9/2018

14. Solid waste collection and disposal	
15. Other miscellaneous revenues (Include: recoveries, impounded vehicles, ambulance runs, fire protection, police arrest fees, etc)	\$6,085
16. Bond proceeds	
<b>SUBTOTAL Other Revenues/Charges</b>	<b>\$742,939</b>
<b>TOTAL Municipal Revenues</b>	<b>\$798,217</b>

## Part VI – EXPENDITURES

List all city spending both as direct expenditures and costs associated with services provided by other governments. An example might be spending for sewerage treatment by another city, or police or fire services provided by the county government. Include costs your city incurs for services provided by other non-profit agencies such as social services, public health, and public welfare.

Function activity	To other cities, counties, or special districts (a)	To State (b)	To Federal (c)
<b>A. Intergovernmental Expenditures ---</b> (all payments to other governments for services, programs, or reimbursements)			
1. General government			
2. Public safety			
3. Public services			
4. Community services			
5. Utilities			
<b>SUBTOTAL for Intergovernmental Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Provide spending directly attributed to the city's operations by salaries and wages, other operations, and capital outlay. Salaries and wages should only include direct salary costs including any overtime and differential pay. Do not include fringe benefits or other costs such as unemployment insurance. Operations include all other costs including materials, supplies, contractual services and other miscellaneous costs. Capital outlay is normally defined as items costing at least \$1,000 and having a useful life of more than three years.

Function activity	Salaries and wages (a)	Other operations (b)	Capital Outlay	
			Equipment, land and existing structures (c)	Construction (d)
<b>B. Direct Expenditures by the City</b>				
1. General government (Administrative, legal, overhead, public buildings)	\$5,200	\$30,258		
2. General government: Financial Administration				
3. Public Safety				
(a) Police				
(b) Fire/EMS/Ambulance		\$4,000		
(c) Code enforcement/inspection				
(d) Corrections				
(e) Other costs (e.g., dispatch)				
<b>SUBTOTAL Direct Expenditures by City</b>	<b>\$5,200</b>	<b>\$34,258</b>	<b>\$0</b>	<b>\$0</b>

Please continue on next page

## Part VI – EXPENDITURES - Continued

FORM F-65(KY-3)O - 9/2018

Function activity	Salaries and wages (a)	Other operations (b)	Capital Outlay	
			Equipment, land and existing structures (c)	Construction (d)
<b>4. Public services</b>				
(a) Streets and roads		\$30,517		
(b) Sanitation/solid waste				
(c) Natural resources				
(d) Riverport facilities				
(e) Parking facilities				
(f) Cemeteries				
<b>SUBTOTAL for Public Services</b>	<b>\$0</b>	<b>\$30,517</b>	<b>\$0</b>	<b>\$0</b>
<b>5. Community services</b>				
(a) Parks and recreation		\$4,690		
(b) Public health				
(c) Public welfare				
(d) Housing and community development				
(e) Transit/bus system				
(f) Educational support				
<b>SUBTOTAL for Community Services</b>	<b>\$0</b>	<b>\$4,690</b>	<b>\$0</b>	<b>\$0</b>
<b>6. Utilities</b>				
(a) Water systems	\$13,900	\$138,075		
(b) Sewerage systems	\$13,900	\$101,706		
(c) Electric power systems				
(d) Natural gas systems	\$80,786	\$366,446		
(e) Cable/telecommunications				
<b>SUBTOTAL for Utilities</b>	<b>\$108,586</b>	<b>\$606,227</b>	<b>\$0</b>	<b>\$0</b>
<b>7. Debt payments (include all principal and interest)</b>				
(a) General Government				
(b) Public safety				
(c) Public services				
(d) Community services				
(e) Utilities		\$40,995		
<b>SUBTOTAL for Debt Payments</b>		<b>\$40,995</b>		
8. Bond insurance costs				
9. Miscellaneous expenditures				
<b>SUBTOTAL Bond Ins &amp; Misc Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SUBTOTAL Direct Expenditures by City</b>	<b>\$113,786</b>	<b>\$716,687</b>	<b>\$0</b>	<b>\$0</b>

Please continue on next page

## Part VII - PENSION AND BENEFIT COSTS

FORM F-65(KY-3)O - 9/2018

Personnel Expenditures	
1. CERS non-hazardous	
2. CERS hazardous	
3. City pensions	
4. Health insurance	\$53,273
5. All other employee benefits	
<b>SUBTOTAL Pension &amp; Benefits</b>	<b>\$53,273</b>

## Part VIII - INDEBTEDNESS

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

Activity	Outstanding beginning FY (a)	Issued (b)	Retired (c)	Outstanding ending FY (d)	General obligation (e)	Revenue bonds (f)
1. General governmental funds				\$0		
2. Business type funds (water, sewer, gas, electric)	\$479,487		\$40,995	\$438,492		\$293,000
3. Private activity bonds (industrial revenue, non profits...)				\$0		
4. Short-term debt (All government funds)						
(a) Beginning of fiscal year				\$160,487		
(b) End of fiscal year				\$145,492		
5. Interest paid on						
(a) Water debt				\$14,247		
(b) Electric debt						
(c) Gas debt				\$9,005		
(d) Transit debt						
(b) All other debt						
<b>TOTAL Interest Paid</b>				<b>\$23,252</b>		
<b>TOTAL Municipal Expenditures</b>						
<b>Sum totals of Parts VI and VII</b>						<b>\$883,746</b>

## Part IX - CASH AND INVESTMENTS

1. Beginning of fiscal year	\$262,164
2. End of fiscal year	
(a) Sinking funds	\$25,844
(b) Bond proceeds	
(c) Other reserved funds	\$74,681
(d) All non-reserved cash and investments	\$156,325

**Finished**