

Instructions

The following are the instructions and requirements for completing the Special District Budget Form LF 2001. If you have any questions regarding this form contact the Department for Local Government, Division of Financial Services, Special Districts Branch. Telephone 800-346-5606 or (502) 573-2382, or email glenn.oldham@ky.gov.

1. Special district budgets must be prepared in the format specified by the state local finance officer on form LF 2001.
2. The budget must be prepared on a cash, fiscal year basis beginning July 1 and ending June 30.
3. The budget must be submitted to the fiscal court prior to June 1 of the effective date of the budget.
4. The budget must balance; budgeted appropriations cannot exceed budgeted revenues, cash, and receipts.
5. Do not add categories to the budget form, if you believe that none of the defined categories match a category that you have please contact the DLG.
6. The proper individual (treasurer in most cases) must sign and date the budget prior to submission to the fiscal court.
7. Please complete and forward a copy of the completed form to your fiscal court, and retain the original for your records.

Notation: In Jefferson County, the Budget of a Fire Protection District is filed with the Cabinet for Public Protection pursuant to a Louisville Metro Government memorandum dated March 19, 2003, issued pursuant to the authority of KRS 67C.121. In every other Kentucky county, a Fire Protection District is required to file its annual Budget with the Fiscal Court of the county where the Fire District is located.