



Total gross coal severance receipts for the second quarter of fiscal year 2016 (October) were \$37,636,109.84, meaning that the 50% split between the LGEAF and LGEDF after the quarterly deductions for the “Off the Top” appropriations amounted to \$18,483,992.42. The 15% allocated to the LGEAF was \$5,545,197.73. There are multiple special funds that receive allocations from the remaining, leaving a net of \$2,640,844.69 for the LGEDF.

**The local mandate relates to the amount of revenue that would be received by a county in any particular fiscal year effective August 1, 2016.**

**Part III: Fiscal Explanation, Bill Provisions, and Estimated Cost**

**The fiscal impact of SB 21 on any particular county is expected to range from significant to substantial depending on the amount of coal severed or processed in that county.** Counties that are large producers are likely to receive a greater amount of revenues. Counties that produce less coal severance revenue would be negatively impacted due to the loss of the employment and earning components currently in use in the formula.

Coal producing counties for the first quarter of fiscal year 2016 are: Bell, Breathitt, Clay, Daviess, Floyd, Hancock, Harlan, Hopkins, Johnson, Knott, Knox, Lawrence, Leslie, Letcher, Magoffin, Martin, McLean, Muhlenberg, Ohio, Owsley, Perry, Pike, Union, Webster, and Whitley.

Impact counties, those with no production, would be negatively impacted with the **loss of all revenues**. Coal impact counties for the first quarter of fiscal year 2016 are: Anderson, Boyd, Clark, Fayette, Franklin, Henderson, Jackson, Jefferson, Laurel, McCreary, Morgan, Nelson, Powell, Pulaski, Rowan, Shelby, Washington, Wolfe, and Woodford.

**Data Source(s):** Appropriations and Revenue Staff, LRC; Coal Development Branch Staff, Governor’s Office of Local Development.

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