

DEPARTMENT FOR LOCAL GOVERNMENT

# 2025 Budget Workshop



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Area Development District

# Whose Budget?



## The Judge's

- Reflects your spending priorities
- Requires collaboration with the County Treasurer



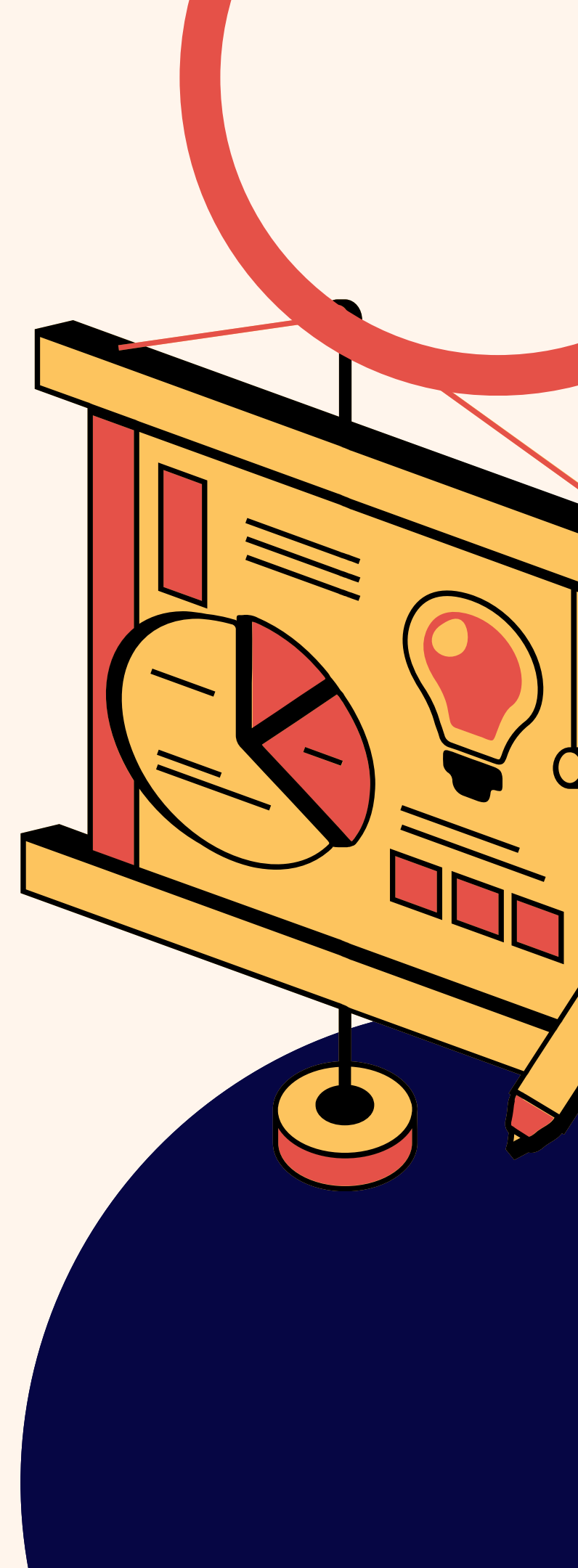
## The Fiscal Court's

- The Fiscal Court can approve or make changes as they see fit



## The Citizen's

- There are various opportunities for public input throughout the budget process



# Budgets of **Fee Offices**



## **Fee Office Budgets**

- Fee Budgets are an important part of your overall budget, their impact will vary by county
- Excess fees are returned to the county at the end of the year, creating a potential revenue source
- However, these offices are not simply “cash cows” for the county



# Budgets of Fee Offices



## Fee Office Budgets

- The County is responsible for supporting these offices by covering certain expenses (e.g. payroll, liabilities, etc.)
- In counties that fee pool, fee budgets become an integral part of your budget

More on fee budgets later...



# What to Budget



Estimated  
Revenues

Estimated  
Expenses

**Amendments** can always be made later!

# What to Budget: Jail



## Jail Fund

- Part of the county budget as a special fund
- Important place in statute, requiring extra consideration by the Fiscal Court





# What to Budget: Jail



## Jail Fund

- Receipts should be the same as the prior year unless the county is increasing detentions or housing more state inmates
- The Fiscal Court does not control use of commissary, but the amount to be received by the jail is included in the court-approved budget
- The Judge/Executive has the power to inspect the jail at anytime



# General and Restricted Revenue



## General

- Used for any legitimate public function of government
- Examples:
  - Real Estate Taxes
  - Excess Fees
  - Insurance Premium Taxes
  - Rentals
  - Concessions



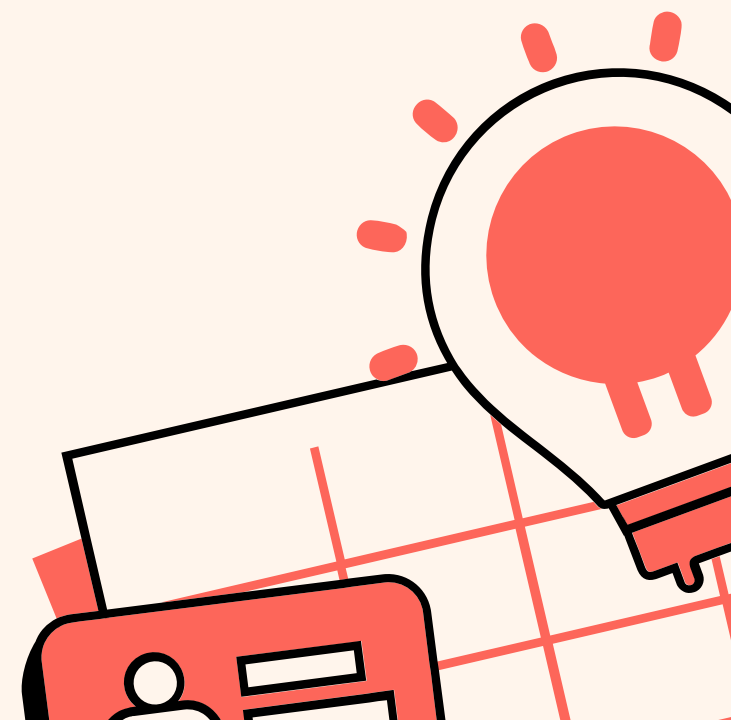
## Restricted

- Funds that have strings attached
- Examples:
  - Road money
  - Jail revenue
  - LGEA
  - Grants
  - ABC money
  - Tourism money



# Estimating Receipts

- Utilize the 6/30/2024 4th quarter
- Compare the most recent quarterly report
- Check with the treasurer, jailer, and other elected official's budgets
- Other resources:
  - ADD
  - Fiscal Court
  - Associations



# Other Predictable Receipts

- Property Tax
- Truck License: **\$230,000**
- LGEA
- Jail
- State Prisoner Payments

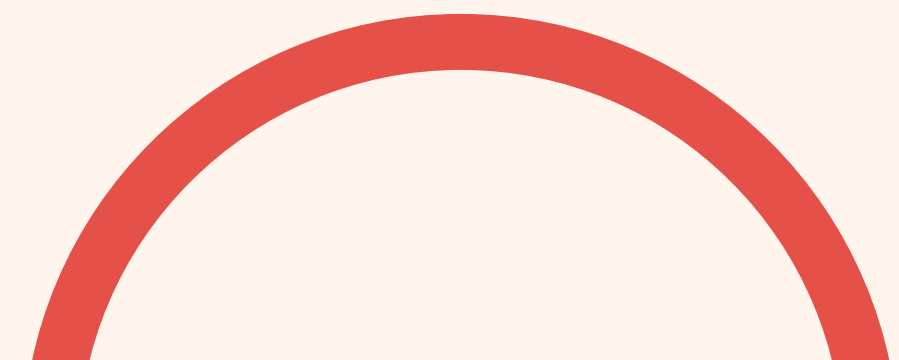


# LGEA



## LGEA

- **KRS 42.455** prohibits expenditure of LGEA funds for administration of government
- **Coal Severance 04-4527** can still be used like **Mineral Severance 04-4529**
- There is **no 04-4528 Coal Impact Money**
  - The General Assembly changed this with a notwithstanding clause in the 2018 budget and have not changed it since



# County Road Aid



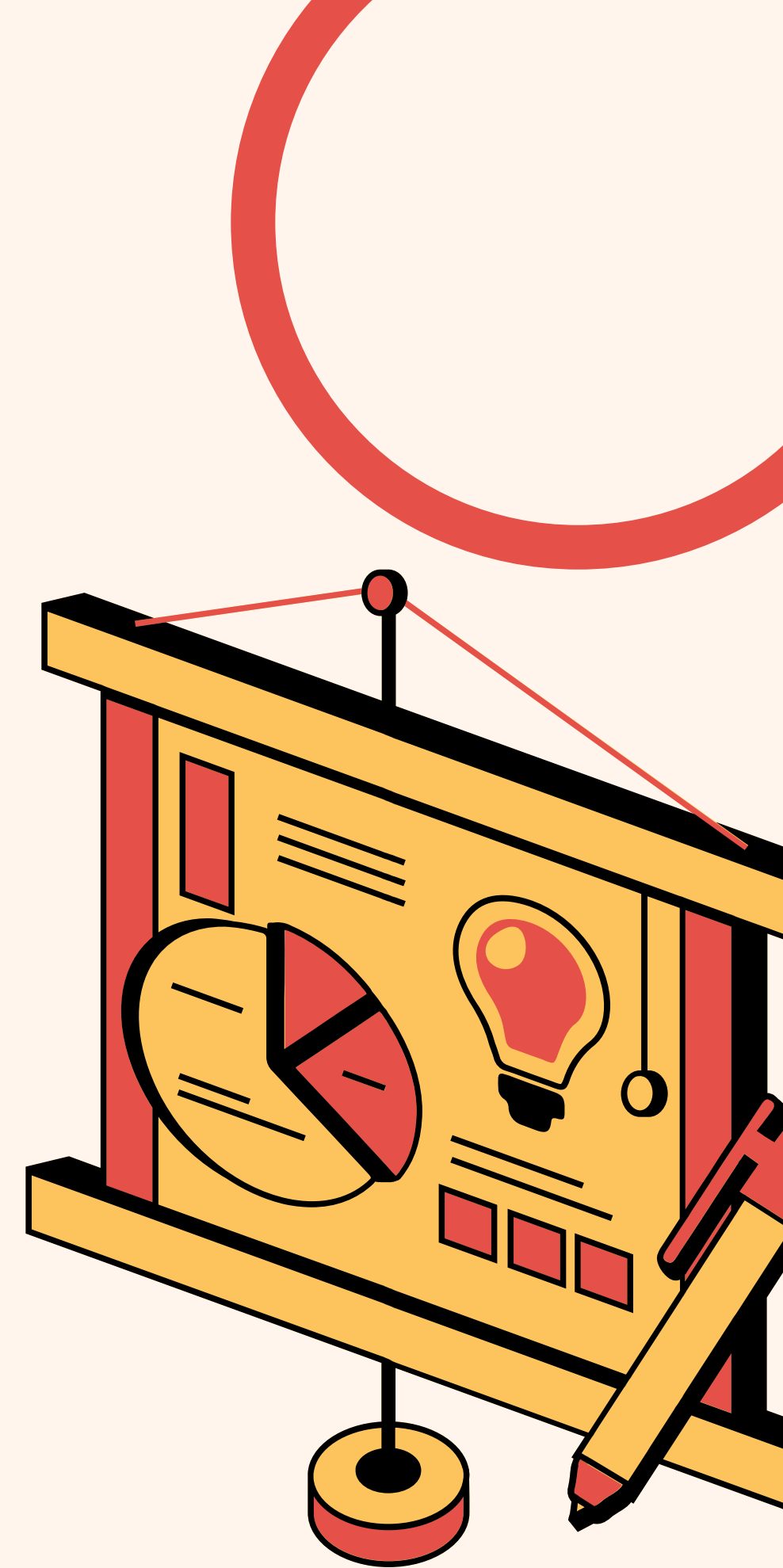
- These funds are used for the **construction, reconstruction, and maintenance** of county roads and bridges.
- Code **02-4518**



- Usually two payments, **60% disbursed to the county after August 1st**, and the remaining **40% in March of the following year**



- Municipal Road Aid **02-4519**



# Estimating Expenditures



## Estimating Expenditures

- Review the 6/30/2024 4th quarter report
- Review the most recent electronic quarterly report
- Get budgets financial statements, contracts, agreements, etc.
- Check with the treasurer, department heads, fiscal court, and other offices



# What to Budget: Appropriations



## Mandated Appropriations

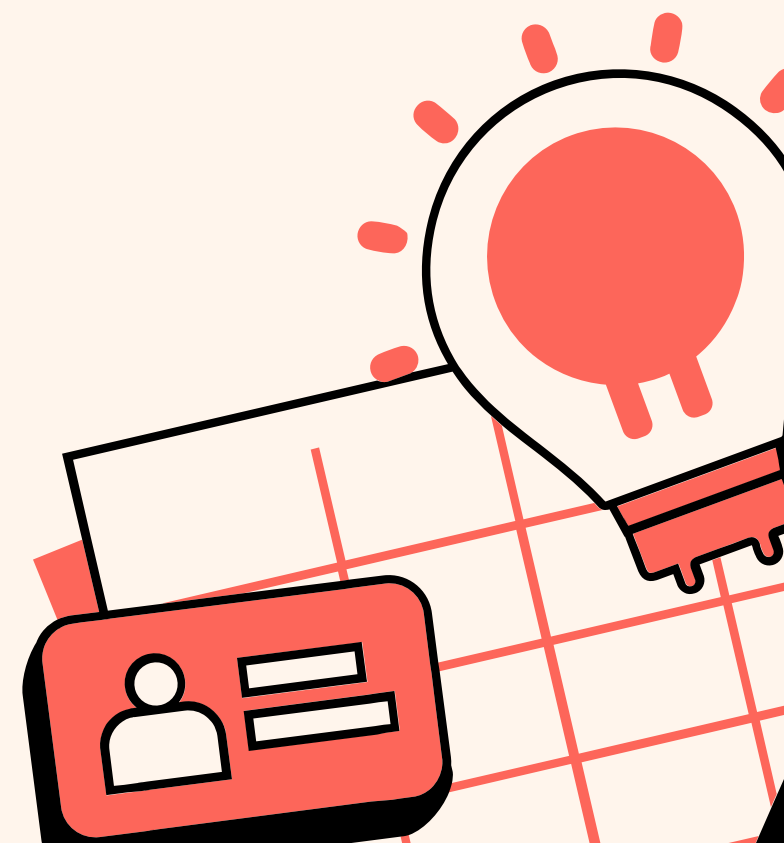
- Elected officials salaries - Minor Code 101:
  - County Judge/Executive
  - **KRS 64.5275** Jailer (if county operates full-service jail)
  - **KRS 441.245** Jailer (if county does not operate full-service jail)
    - Must be set for fiscal year by **May 1st**





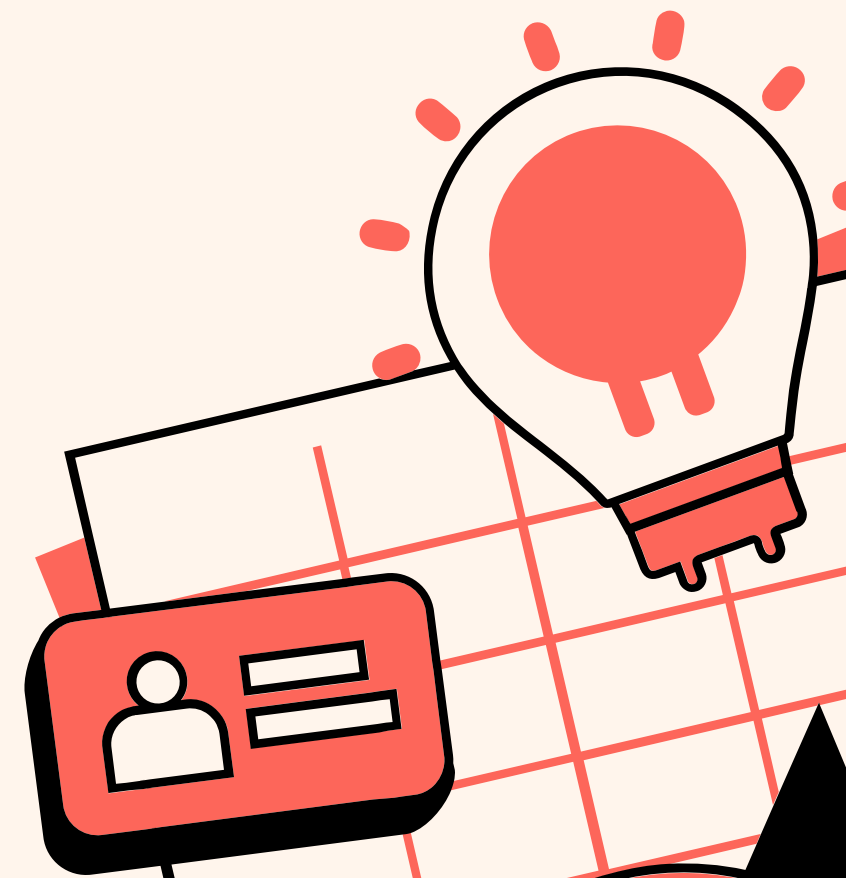
# Mandated Appropriations

- Sheriff and Clerk (if county fee pools or pays salary through county budget)
  - **KRS 64.535**: 1/12 of the salary should be paid monthly
- Magistrates/Commissioners
- HB 810 Training incentive



# Mandated Appropriations

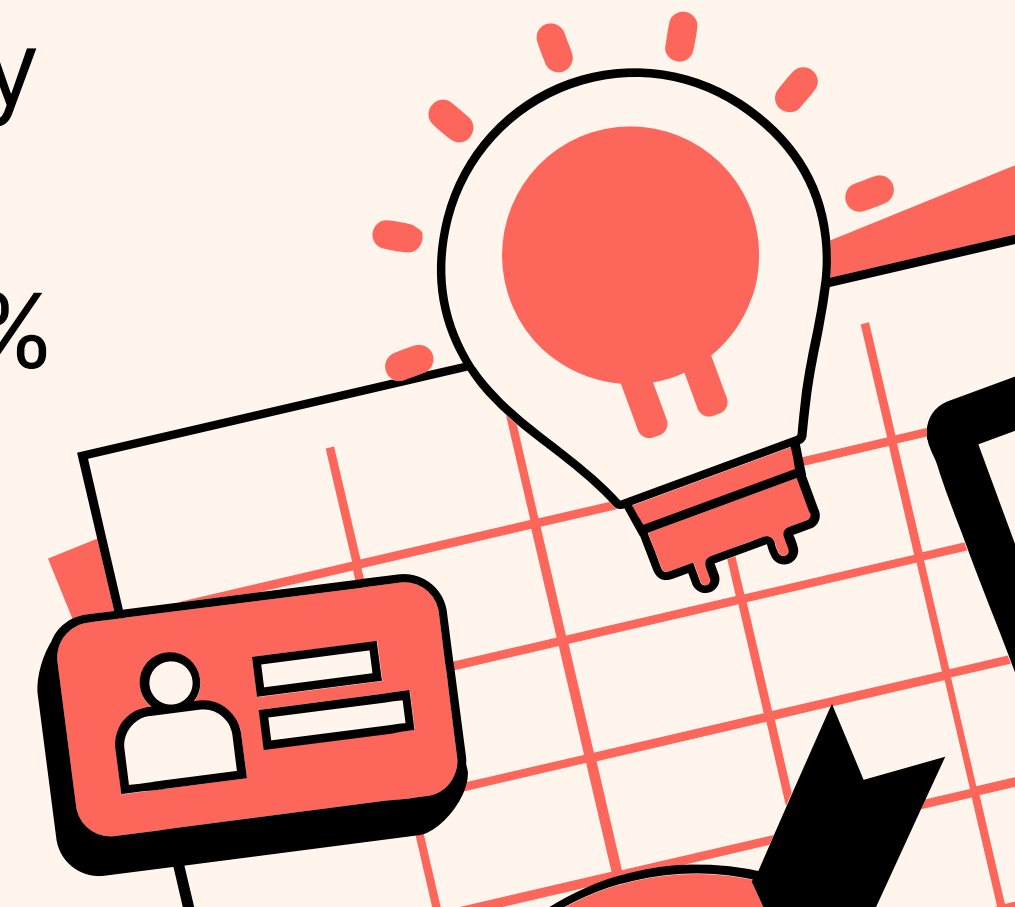
- Coroner
- Constable (if paid)
- Salaries of appointees
  - Road Supervisor
  - County Treasurer
  - Dog Warden



# Mandated Appropriations

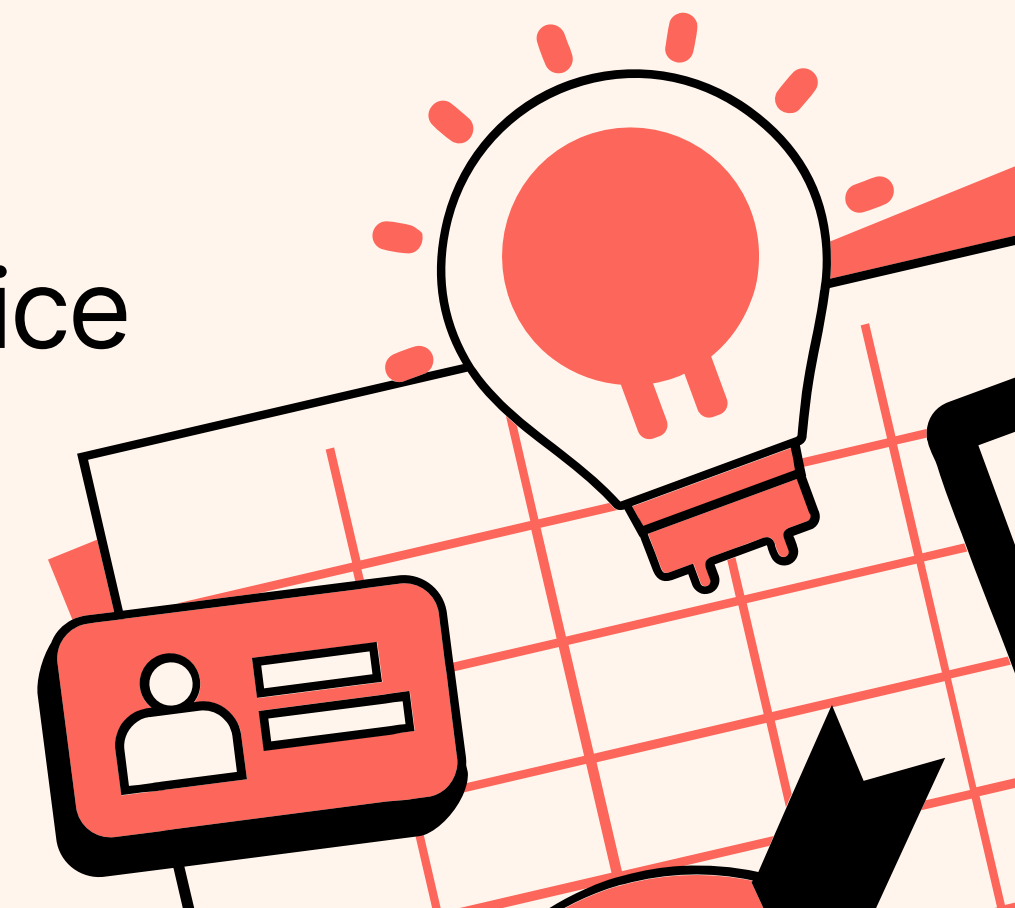
- **Benefit Matches**

- **KRS 341.050:** Unemployment insurance for county employees
- **KRS 342.630 & KRS 342.640:** Worker's compensation for county employees
- **KRS 61.460** Social Security: 7.65%
- **KRS 78.530** Retirement (CERS)
  - Non-Haz: **18.62%**
  - Haz: **35.73%**



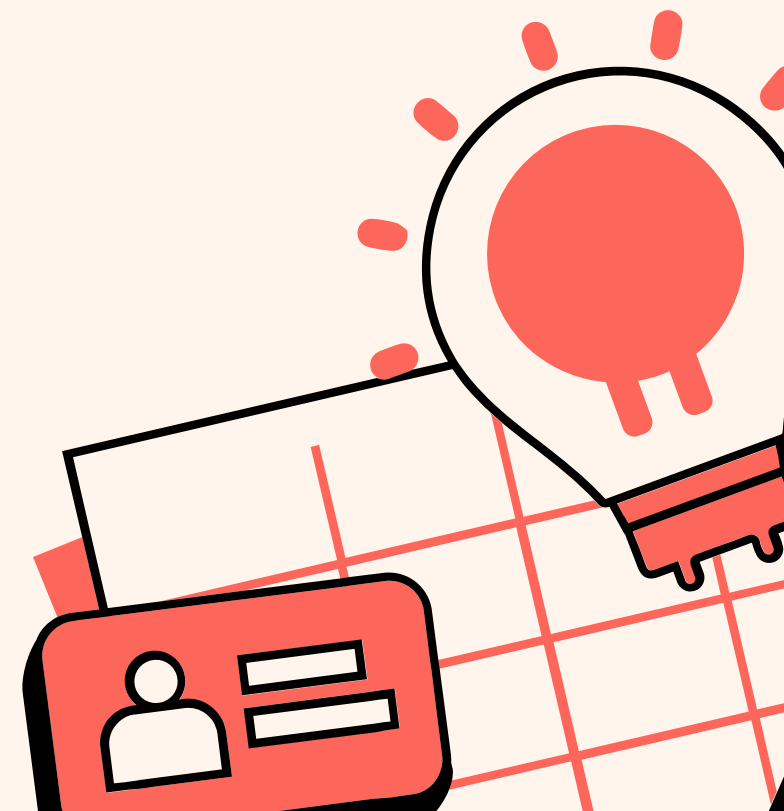
# Mandated Appropriations

- **KRS 172.110(1)**: \$600-\$1,200 for Law Librarian (Circuit Clerk)
- **KRS 31.185**: 12.5 cents per capita for Public Defender
- County Attorney Salary
- **KRS 15.750(4)**: County Attorney office expenses



# Mandated Appropriations

- **KRS 387.540:** Cost of court-ordered interdisciplinary report
- Indigent Burials
- Personal bonds for elected and appointed positions
- 50% of forestry receipts distributed to the school board in the Road Fund, using code **02-9500-902**



# Mandated Appropriations

- **KRS 117.035 & KRS 117.045:** Election expenses
  - 2026 Primary Election only
- **KRS 132.590:** PVA Contribution
  - Preliminary figures in March/April
  - Final figures in August/September
  - Phone: 502-564-4581



# Other Appropriations

- Miscellaneous Expense Lines (499/599)
  - Limited to \$1,000 per line
  - Should be kept as minimal as possible
  - Do not amend into lines



# Other Appropriations

- **Claims for Payment**
  - Required to pay claims within 30 days of receipt
    - Exceptions can be made if cause is shown
    - if not paid, vendor may charge additional 1% per month
  - Claims should be paid within the same budget year



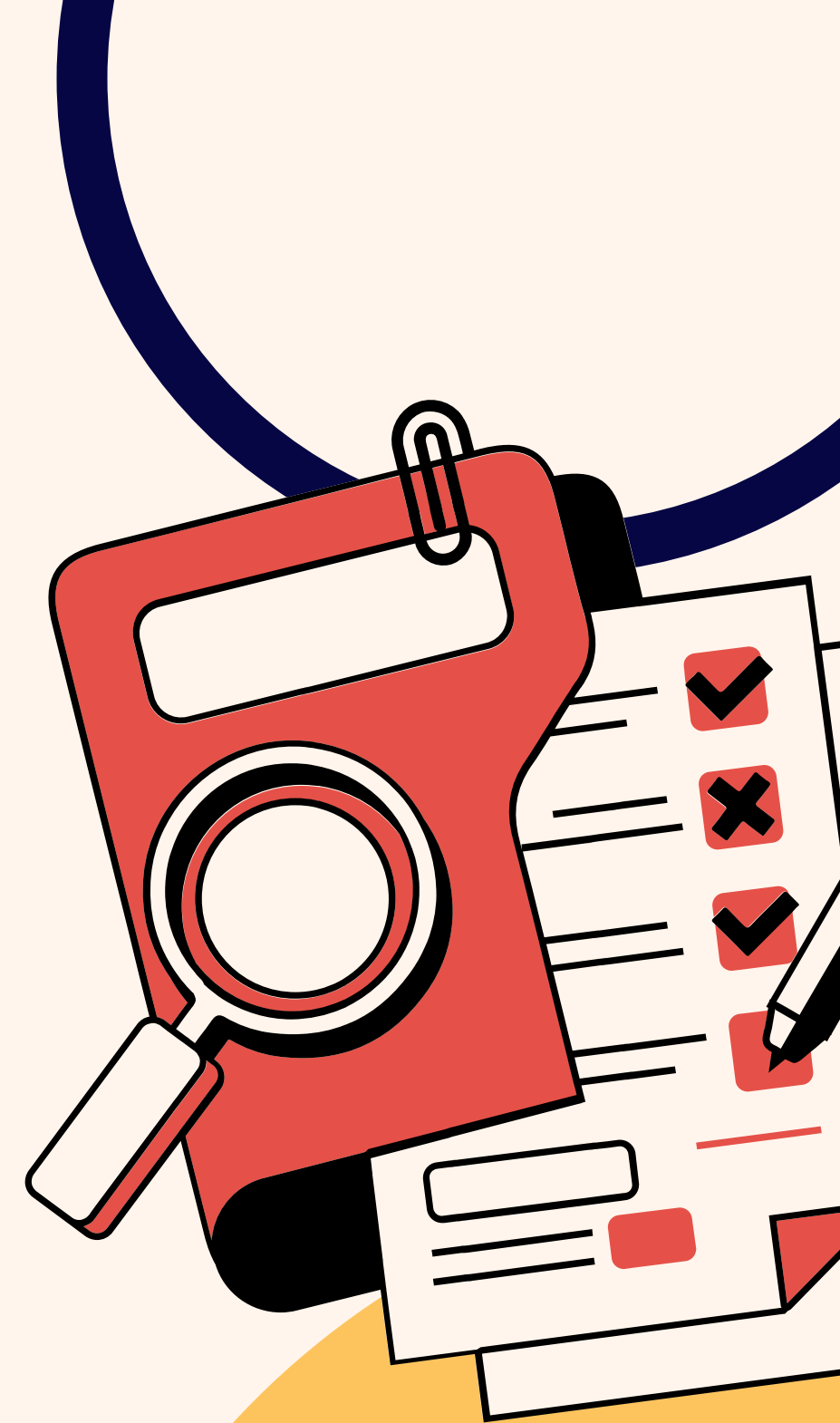


# What to Budget: Liabilities



## Liabilities

- **Appropriating for debt service is a mandate**
- **Page 28** in the budget manual is the required budget form for outstanding debt and debt service
  - **Including AOC debt service**
- Liabilities and appropriation sections must **reflect one another (Include account codes)**
- Quarterly reports should include issue dates for liabilities and the date that the report was submitted



# Road Cost Allocation



## Road Cost Allocation

- Allows some administrative salary costs incurred by the General Fund to be paid with Road Fund money
- There is a calculation made to produce a percentage of salaries to be covered
- Maximum allowable: **\$230,000**
- Transferred out of Road Fund **(02-4909)** and into General Fund **(01-4910)**



# Road Cost Allocation



## Road Cost Allocation

- Subtotal of each fund, less any grants or pass through debt/payments
  - Road fund may include these
- **No 4900 code** money included in the calculation
- Divide the total of the Road Fund by the total of all eligible funds to produce a percentage
- This percentage is the amount of road money that may be applied to cover salaries



# Road Cost Allocation

Ⓢ

Fund	Amount
01	1,000,000
02	\$925,000
03	\$1,000,000
04	\$75,000
12	\$100,000
23	\$2,000,000
77	\$500,000
Total	\$5,600,000

Road Fund/Total = Allowable Percentage

$$\frac{\text{Road: } \$925,000}{\text{Total: } \$5,600,00} = .1651785$$

Allowable Percentage:  
**16.5%**



# Road Cost Allocation

## The Impact

- 16.5% of:
  - Judge:  $\$87,511 \times 16.5\% = 14,439.31$
  - Finance Officer:  $\$50,000 \times 16.5\% = \$8,250$
  - Treasurer:  $\$65,000 \times 16.5\% = \$10,725$
  - Magistrates:  $\$20,000 \times 5 = 100,000 \times 16.5\% = \$16,500$

**Total of \$49,914.31 back into budget!**

See budget manual for allowable expenses



# The Standing Order

- Send Standing Orders to DLG at the same time as your budget
- **Payroll, utilities, and debt service** are the only items that are guaranteed to be approved
- **Approval or disapproval** is at the discretion of the **State Local Finance Officer**



# The Standing Order

**ANNUAL STANDING ORDER TO PRE-APPROVE CERTAIN RECURRING EXPENSES**

Pursuant to KRS 68.275(3), "The fiscal court may adopt an order, to pre-approve the payment of monthly payroll and utility expenses. No other expenses shall be pre-approved pursuant to this subsection without the written consent of the State Local Finance Officer...". The Fiscal Court of \_\_\_\_\_ County in accordance with state law hereby orders recurring expenses for \_\_\_\_\_ and \_\_\_\_\_ be paid when due.

The fiscal court of \_\_\_\_\_ County further orders upon the written consent of the State Local Finance Officer the following expenses be paid when due:

Account Number	Description

It is hereby acknowledged the above standing orders shall expire after July 1 of each fiscal year and no more payments designated in the standing order shall be pre-approved unless a new order is adopted by the fiscal court of \_\_\_\_\_ County according to the provisions of KRS 68.275(3).

Motion made by: \_\_\_\_\_  
Seconded by: \_\_\_\_\_

Vote \_\_\_\_\_

Signature: \_\_\_\_\_ Date \_\_\_\_\_  
                  County Judge Executive

Approved: \_\_\_\_\_ Date \_\_\_\_\_  
                  State Local Finance Officer

Found on **page 32**  
of the budget  
manual!



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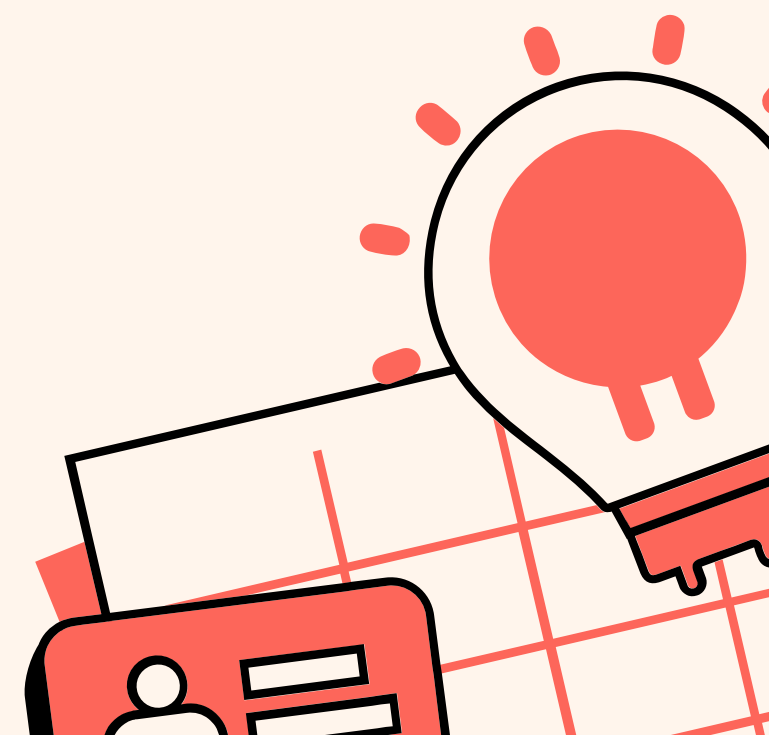
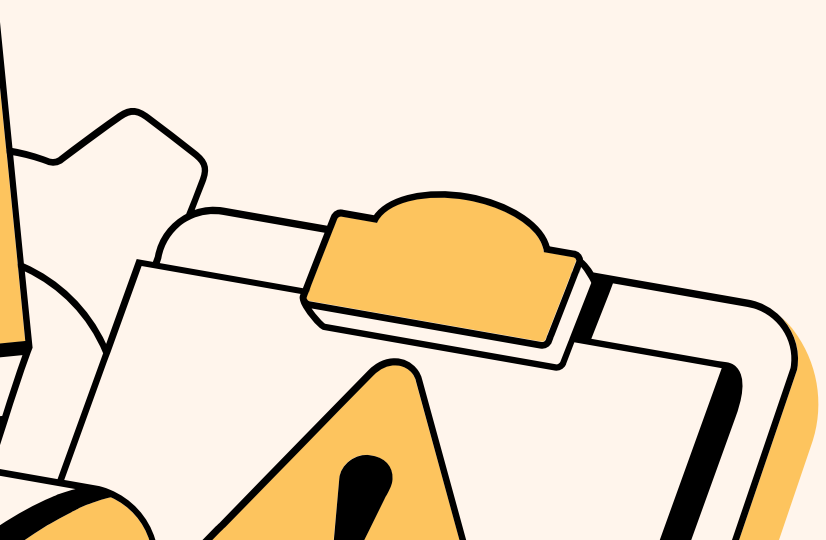
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# Budget Submission Process

- After a collaborative effort in March, a draft of the jail budget is required to be presented to the Fiscal Court by **April 1st**
- The Fiscal Court can consider the jail budget and ask the Judge, Treasurer, and/or Jailer questions



# Submitting The Budget

- The **final draft** of the County Budget (including jail) should be submitted to the Fiscal Court by **May 1st**
- The Fiscal Court can consider the budget and **propose changes** as they see fit
- Following Fiscal Court consideration, a first reading is held on or before **June 1st**, with desired changes included
  - **After the first reading**, the vast majority of the budget **cannot be altered**



# DLG's Review



- Following the first reading, **3 copies sent via mail** or **1 copy via email** should be sent to your **DLG advisor**
- We will review the entire budget and make recommendations for changes if needed



# DLG's Review



- Following any changes made, the budget will be sent to the **State Local Finance Officer** for approval
- Once approved, we will inform you and mail the approved copy to you
  - Scanned and emailed copies are possible depending on our workload
- Place advertisement for second reading (7-21 days before adoption)



# Form and Classification

- Related to **budget expenditures**
- Appropriations may be reallocated after the second reading, but **only within the approved Budget Fund** (e.g., General Fund) and within the **same spending category**



# Form and Classification

- Funds from the **Judge's Office** can be transferred to the **County Sheriff's Office**, as both fall under the **5000** expense category
- Funds cannot be transferred to departments such as **DES (5135)** or **Tourism (5420)**, as they are in **separate expense categories**



# Second Reading Adoption

- **KRS 68.260** requires the court to review the budget for any changes made under **KRS 68.250** by the **SLFO**. If the court finds the changes acceptable, the budget may be adopted



# Second Reading - **Adoption**

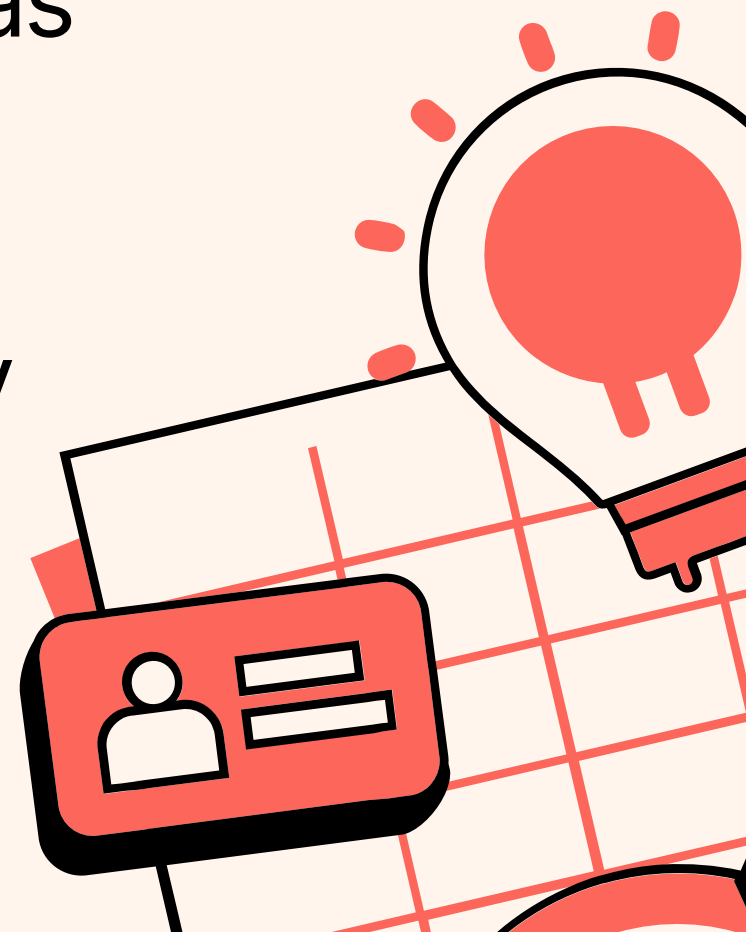
- If the court wishes to make adjustments, they can only do so **within each fund and expense category**
- The **Signature Page** must be **signed and dated** by both the **County Judge** and the **County Clerk** as an official attestation of adoption





# Administrative Code

- **KRS 58.005:** The fiscal court must adopt an operations policy for the county, which includes five key sections. The level of stringency is determined by the fiscal court
- At any time during the year, the **County Judge** has the authority to request that the policy be added to the meeting agenda for potential amendments
- Amendments, additions, or deletions to the policy can only be made by the Commissioners and Magistrates during the **month of June**



**FEBRUARY**

Gather Information, Start Thinking About the Budget

**MARCH**

Jail Budget Drafted

**APRIL 1**

Jail Budget Submitted to Fiscal Court

Drafting Whole County Budget

**APRIL**

# BUDGET TIMETABLE

# BUDGET TIMETABLE

Whole Budget  
Submitted to  
Fiscal Court

**MAY 1**

Fiscal Court  
Approves Budget,  
sends to DLG

**JUNE 1**

**JUNE 30**

Fiscal Court  
adopts budget

**Funds cannot be  
expended in the new  
budget year without an  
adopted budget.**

# Transfers Of Funds



## Transfers

- **KRS 68.290:** “The fiscal court may transfer money from one (1) budget fund to another to provide for emergencies...”
- This is a power solely of the fiscal court
- If a transfer is part of your original budget, DLG must approve it
  - If included, transfers must balance



# Transfers Of Funds



## Cash Transfers

- Typically involve the use of **General Purpose Revenues**, including the **General Fund, Occupational Taxes, Solid Waste, and Parks funds**
- Transfers typically do not occur from restricted use funds, though borrowing against the Road Fund is permitted (**must be repaid by June 30**)
- Transfers will be processed using codes: **4909 (funds transfer out)** and **4910 (funds transfer in)**
- Fund transfers should be approved **before** the expenditure takes place.



# Transfers Of Funds



## Appropriation Transfers

- This is just as important as cash, as it **allows the county to make expenditures**
- Counties may receive any amount of revenue, but the **restriction imposed by the state** is the ability to spend those funds
- Auditors **closely monitor** expenditures to ensure counties are not spending improperly or illegally



# Transfers Of Funds



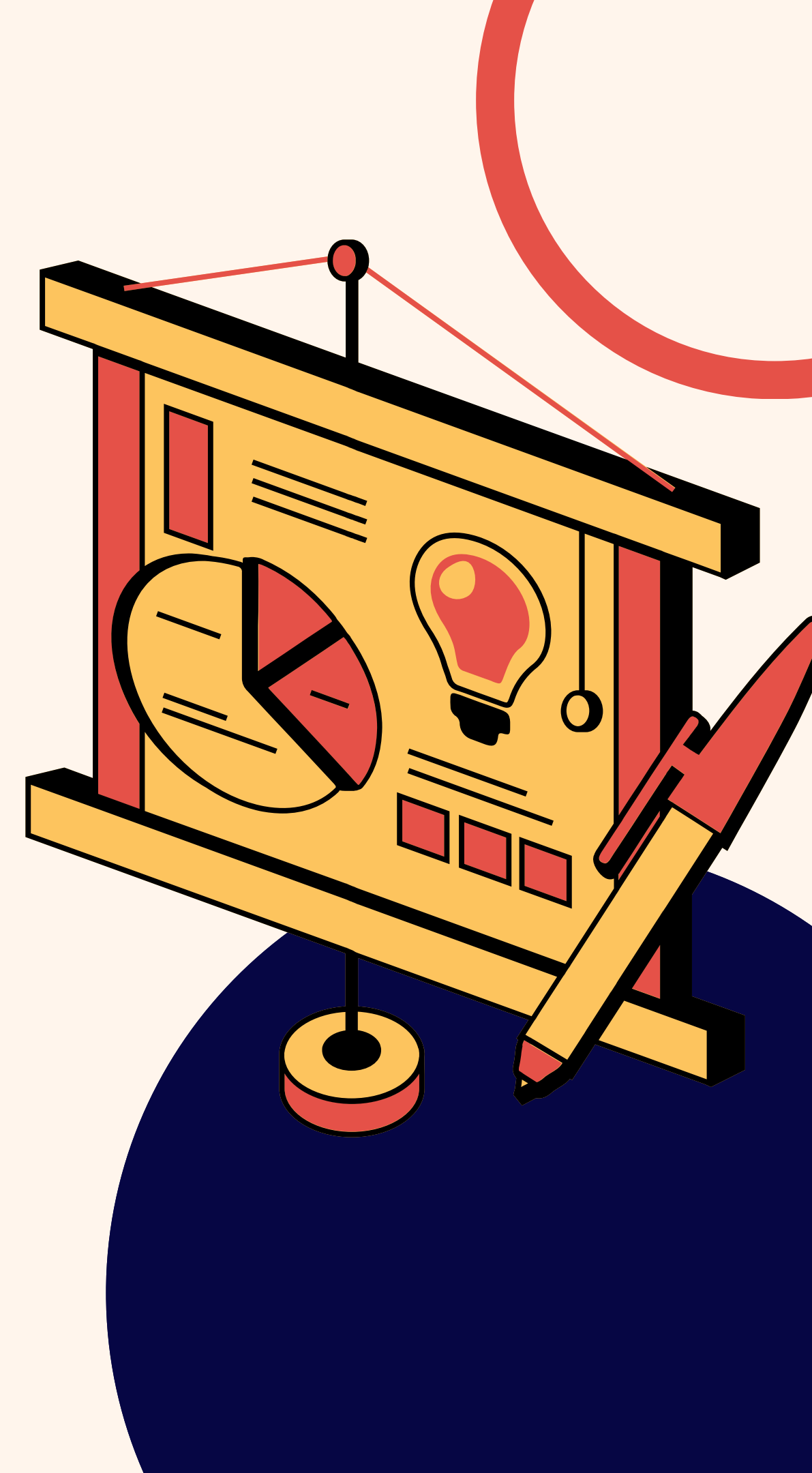
## Appropriation Transfers

- Used when there is **unanticipated expenses...**
- 01-9200-999 \$500,000
- 01-9300-999 (\$100,000)
  
- 03-9300-999 \$100,000
- 03-9200-999 \$100,000 (plus any balance)
- Then...
- 03-5101-547 \$100,000



# Budget Amendments

- If you **receive unanticipated revenues and you need to expend them**, this is when you will amend
- Follows process of original budget approval
  - Receive new funds
  - First Reading of Amendment
  - DLG Review and Approval
  - Advertise Second Reading (7-21 day window)
  - Adopt Amendment at Second Reading
  - Expend funds





# Emergency Acts

- **KRS 67.078:** A majority of the fiscal court may declare an emergency to exist by naming and describing the emergency, and thereafter may adopt a county ordinance to address that emergency **without regard to the requirements of KRS 67.077**
- Why would you use this?
  - Emergency could be financial, pose hazard to community health or safety or an unforeseen event threatens to pose harm (not a natural disaster)
- **DLG does not regulate, comment on, or approve**



# Emergency Acts

- Power of Declaration of Emergency of the Judge Executive – Disaster Response - **KRS 39A.100**
- Judge/Executive may:
  - Close roads, parks, or affected areas to outsiders
  - Issue curfews
  - Order evacuations (order the arrest of those who do not comply)
  - Procure whatever equipment, supplies or materials are necessary for the response without regard to procurement rules or budget restrictions.

# Fee Budgets

- Excess fees shown in each budget will be part of your budget after **December 31**
- Expenses you have agreed to help each officer with will be claimed against your budget
  - **Clerk's Budget: Line 4**
  - **Sheriff's Budget: Line 11**
- Since the County derives a benefit from Fee Offices (the excess fees collected) the County is required to offer financial support to the Fee Officers **OAG 82-615**



# Fee Budgets

- Court must Approve Budget and Annual Order by **January 15th**
  - Approved in whole or by line item
- Annual Order limits the amount spent on salary and benefits, which **requires Fiscal Court approval**
- If Fee Officer needs to amend budget, the **Fiscal Court must approve before they can expend**



# Fee Budgets

- If the Court chooses, it may require Fee Officers to **pool their budgets** with the County's budget
- This can be **implemented by an order** and reversed in the same manner
- It is recommended that counties use a **special fund** number and consolidate the entire fee budget in one location as a cost center
- **The Fee Officer still budgets the amounts to receive and disburse**, but the county handles the transactions



# Tax Rates

- County PVA sends assessment information to DOR
- DOR certifies assessment and sends to DLG
- DLG calculates compensating and 4% real property rates and mails information to county
- County has **45 days from date of DOR certification** to set real rate as well as calculate and set personal rate



# Tax Rates



## Compensating

- Generates **approximately the same** revenue as the previous year exclusive of new property
- **Anything above this rate requires a hearing**



## 4% Increase

- Generates **four percent more** revenue than compensating rate
- **Requires hearing**
- **Anything above this rate subject to recall**



# Tax Rates

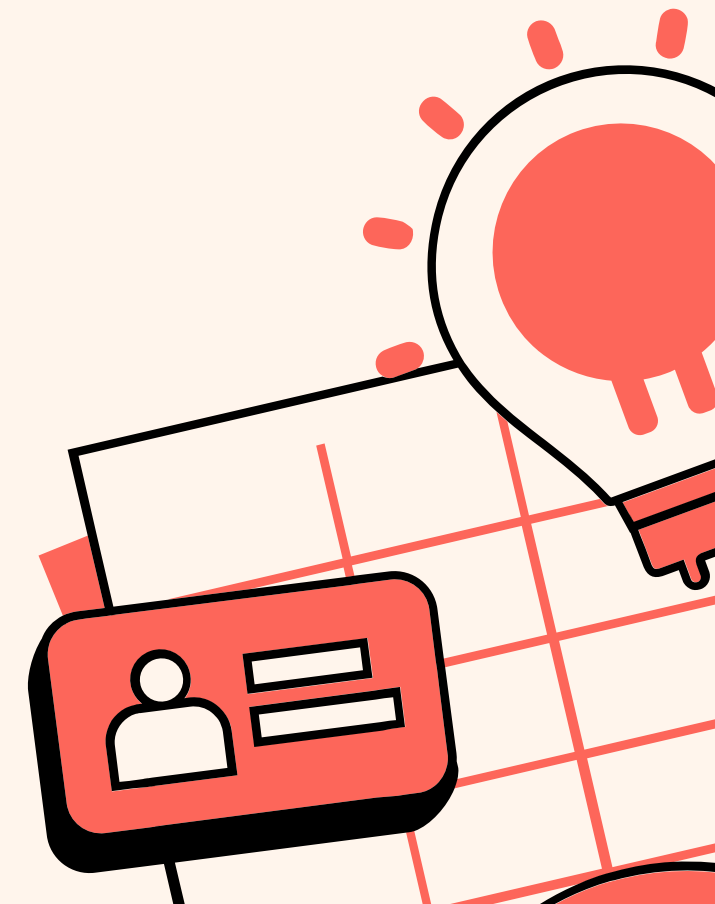
- Hearing Process (**KRS 68.245**)
  - Required for any rate above the compensating rate
  - Advertise **at least twice in two consecutive weeks** in newspaper with largest circulation in the county
  - Sample Advertisement on **page 81 of the budget manual** and must comply with **KRS Chapter 424**
  - Note that the hearing must not be held **less than 7 nor more than 21 days** from the second advertisement is published in the paper.





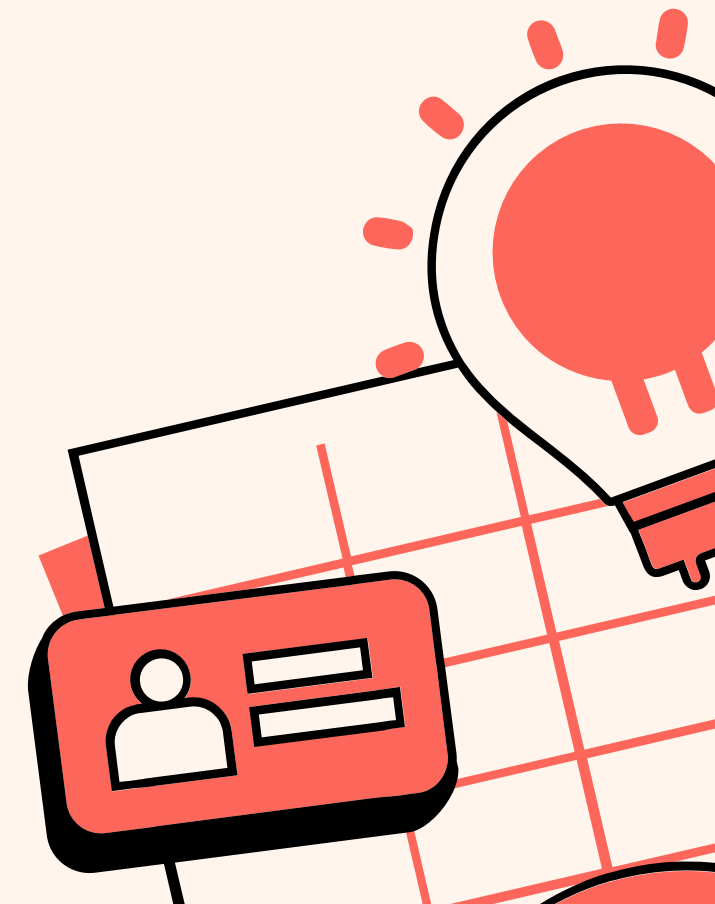
# Review of Important Dates

- **April 1st**
  - Submit proposed Jail Budget to the Fiscal Court
- **During April**
  - Schedule hearings for the proposed uses of LGEA and CRA



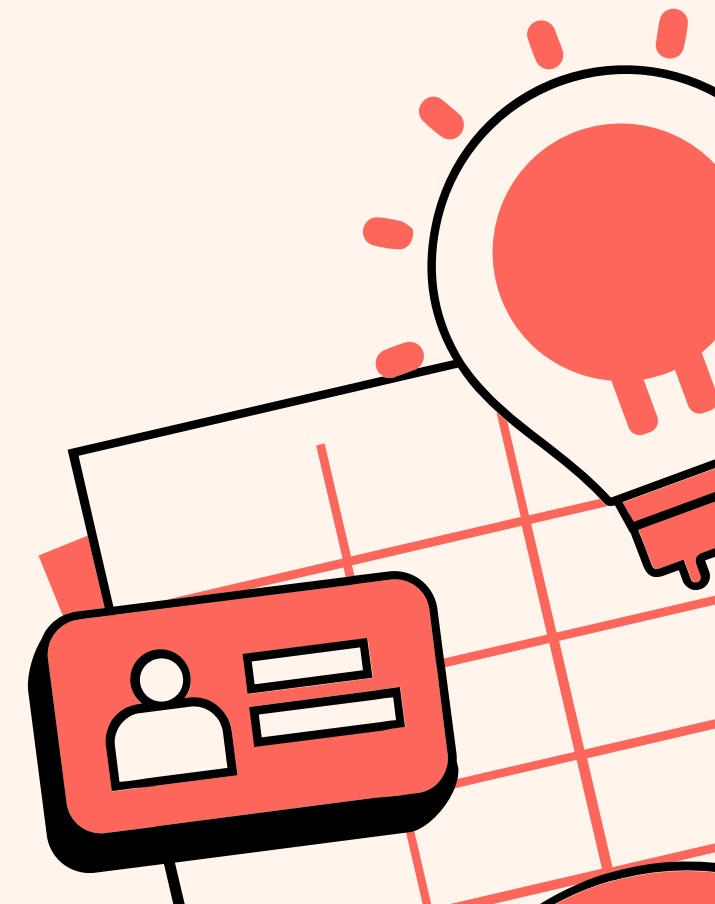
# Review of Important Dates

- **May 1st**
  - Entire proposed budget submitted to Fiscal Court
  - Set salary for jailers with closed jails and outline their expected duties
- **During May**
  - Hold LGEA and CRA hearings



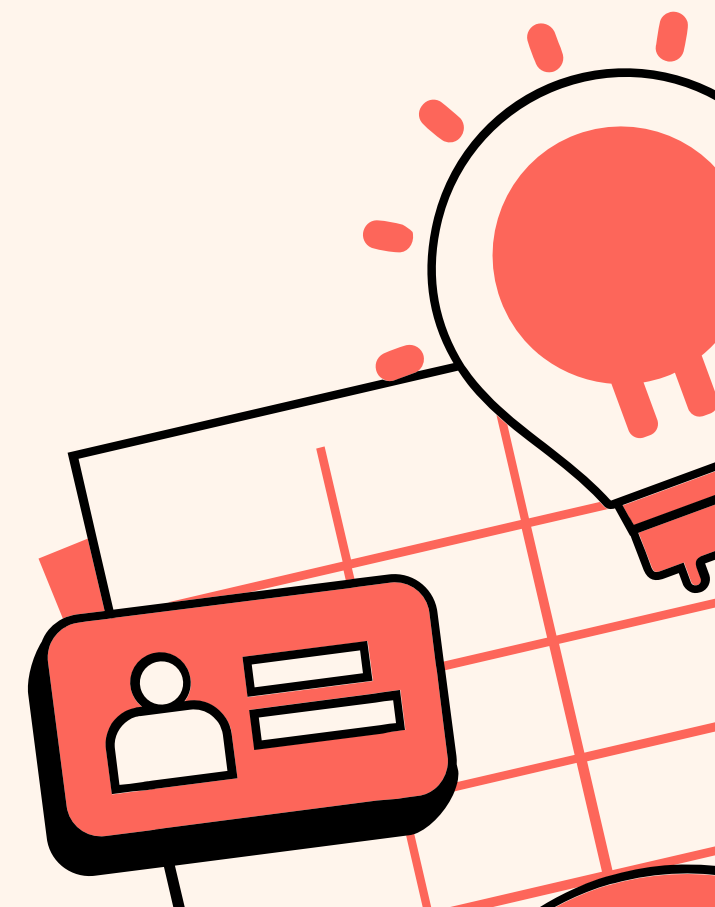
# Review of Important Dates

- **June 1st**
  - Fiscal Court meets to consider budget
- **During June**
  - Review the Administrative Code and make any necessary changes



# Review of Important Dates

- **July 1st**
  - BUDGET MUST BE ADOPTED
- A copy of the adopted budget must be returned to the State Local Finance Officer within 14 days of adoption



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# HB 810 Program: County Elected Officials Training Incentive Program



# The Program in a Nutshell

Created to encourage local elected officials to receive training for their roles by offering a monetary incentive for every **40 hours** of approved training in a year.



# Program Origins

- HB 810 (1998)- Program often referred to “HB 810 Program”
- KRS 64.5275 (6) (1999)
- Title 109 KAR 2:020





# Who Can Participate

- County Judge/Executives
- Magistrates/Commissioners
- County Clerks
- Jailers
- Sheriffs



# How To Participate

- Notify your Judge/Executive & Treasurer
- Fill out participation form



# Things You Should Know

- Your participation is **VOLUNTARY**
- Funding for the program is **LOCAL**



# Travel & Training Reimbursement Policies

Each county determines its own policies regarding the reimbursement for travel and training expenses. While incentives earned are statutorily mandated county expenses, the cost of travel and tuition related to training are not mandated. Therefore, each county decides what they will fund.



# Incentive Payouts For Fee Officials

## **Counties with a population of less than 70,000**

The incentive can be paid from the fee account or by the fiscal court.

## **Counties with a population of 70,000 or greater**

Notice will be mailed to the County Fees Office in the Finance and Administration Cabinet which will then send the payment to the official.



# How Does it work?

Participants may receive an incentive payment when 40 hours of training (one training unit) has been reported & recorded.

Participants receive one payout per year.

In addition to earning 40 hours in a year, an officer may also earn and carryover an additional 40 hours into the next year of consecutive service.



# Reporting Attendance

Proof of an official's training attendance should be submitted to the DLG office within **60 days** of completing the training.



# Forms of Attendance Documentation

- Sign-in Sheets
- Attendance Logs/Reports
- Individual Certificates
- Individual Proof of Attendance Forms
- Initialed Agenda





# Note to **Jailers**

**I DO NOT HAVE ACCESS TO  
CRIM.CAST**

Please send your report every **year**



# Incentive Letters

Incentive letters are emailed to the Official, Judge/Executive, Treasurer, and Auditor's office.

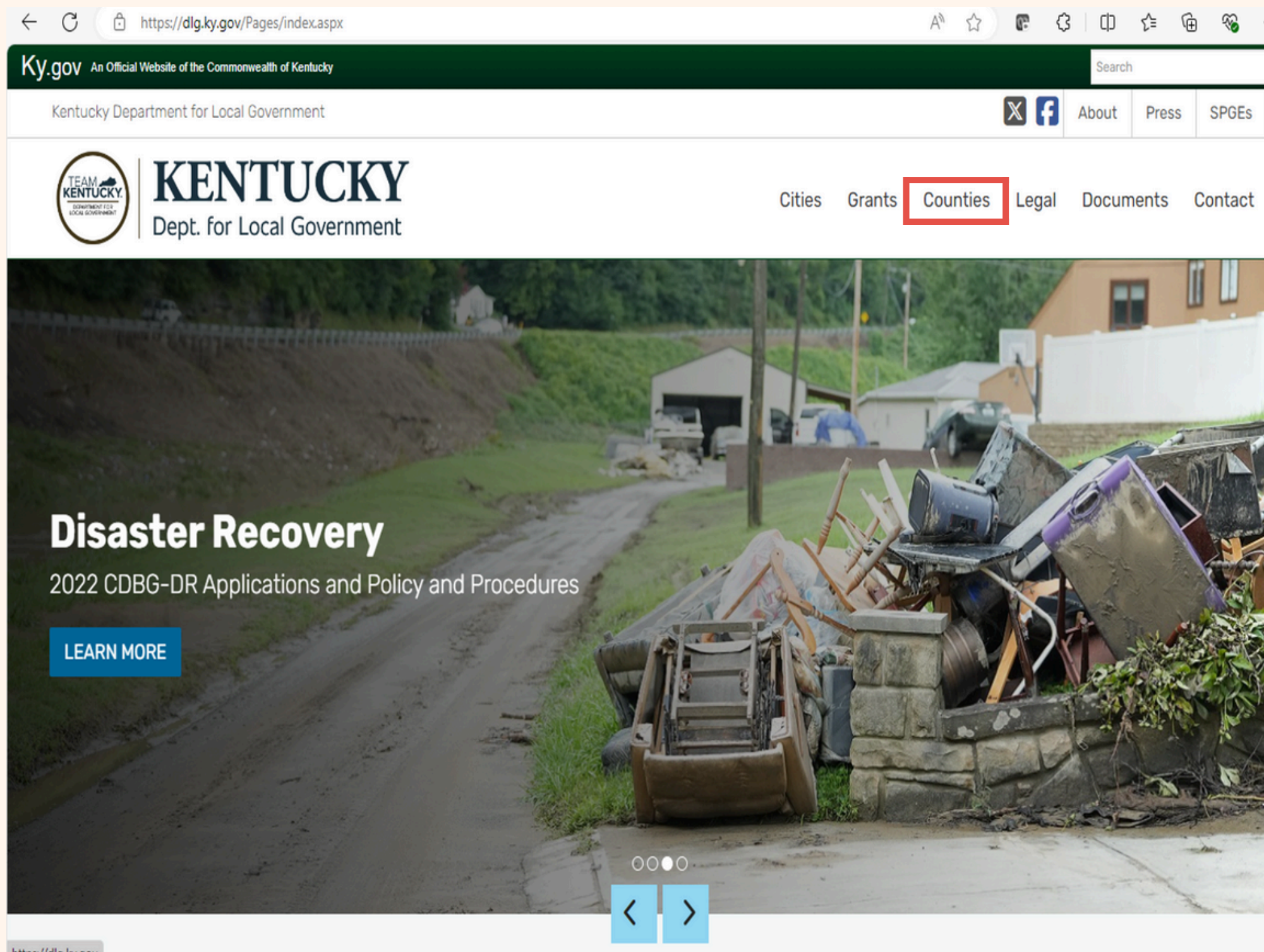
One hard copy mailed to the Treasurer or person responsible for payment.

**Make sure I have your correct email address!**



# Check Your Training Record





1. Visit DLG's website:  
[dlg.ky.gov](https://dlg.ky.gov)
2. Click on the "Counties" Tab



https://dlg.ky.gov/counties/Pages/default.aspx

Ky.gov An Official Website of the Commonwealth of Kentucky

Kentucky Department for Local Government

TEAM KENTUCKY GOVERNMENT FOR LOCAL GOVERNMENT

**KENTUCKY**  
Dept. for Local Government

Cities Grants **Counties** Legal Documents Contact

County Officials Training Program Local Government Debt County List

# COUNTIES

Home / Counties

Upload Uniform Financial Information Reports (UFIRs)

**County Officials Training Program**

Local Government Debt

Kentucky Counties

SEARCH COUNTY DATA

COUNTY REPORTS

Each county has a designated Local Government Advisor ready to help with a variety of issues.

Executive Director

2023/24 Budget Information

Truck License Fee Estimate

3. Click “County Officials Training Program”



- All approved training will be listed on your training page under Relevant Upcoming Courses. ONLY web-based training listed on this page will be accepted.
- The event will be listed as (in-person) or (web-based) then the vendors name – title of the event.
- You must attend the entire course with the camera on. If they cannot see you, the training will not count.

## Reports and Forms

Below is information on forms that officials participating in the program will utilize.

### County Elected Officials Training Participation Form

Elected or appointed officials who wish to participate in the County Elected Officials Training Program will need to complete and submit the County Elected Officials Training Program Participation Form.

### Training Approval Request Form

For training events not listed in the Upcoming Approved Training Events, approval may be requested by completing and submitting the Training Approval Request Form, along with a detailed event agenda listing all training times and indicating any breaks and meals during the training event.

- [Instructions on Accessing Training Records](#)
- [Officials Updated Information Form](#)
- [Participation Form](#)
- [Training Approval Request Form](#)

### Individual Training Records

Program participants may view their individual training record.

4. Scroll to the bottom and click on “Individual Training Records”



### County Officials Training Program

To search for an Official, choose your county and click the <submit> button.

Search Criteria

County:



### Search Criteria

County: **Franklin**

### Results

STATUS	NAME	COUNTY	JOB TITLE	
810	Blackburn, J.W. (James)	Franklin	Magistrate	<a href="#">VIEW</a>
810	Dycus, Kelly	Franklin	Magistrate	<a href="#">VIEW</a>
810	Hancock, Jeff F	Franklin	County Clerk	<a href="#">VIEW</a>
810	Harrod, Michael Paul	Franklin	Magistrate	<a href="#">VIEW</a>
810	Hopper, Tracy	Franklin	Jailer	<a href="#">VIEW</a>
810	Mueller, Michael	Franklin	Judge/Executive	<a href="#">VIEW</a>
810	Quire, Chris	Franklin	Sheriff	<a href="#">VIEW</a>
810	Sebastian, Sherry G	Franklin	Magistrate	<a href="#">VIEW</a>
810	Tanner, Richard	Franklin	Magistrate	<a href="#">VIEW</a>
810	Whisman, Eric E	Franklin	Magistrate	<a href="#">VIEW</a>

5. Select your county.

6. Click “view” beside your name.

**MAKE SURE YOUR STATUS IS 810**



Name: EXAMPLE EXAMPLETON  
Job Title: Magistrate  
County: Adair  
Address1:  
Address2:  
CSZ: , KY

Salutation: Mr.  
District: 1  
Category: Non-Participant  
eMail:  
Phone:  
Fax:

To view your training record, click here: [Summary of Training Hours Report](#)

- For all other questions, please contact Tanya Kearney at [Tanya.Kearney@ky.gov](mailto:Tanya.Kearney@ky.gov) or (502) 564-0674.

#### Classes Completed

START DATE	COURSE	
01/25/2022	2022 INCENTIVE COMPLETED - Letter Issued	<a href="#">VIEW</a>
01/01/2022	DLG Administrative Entry (New Year)	<a href="#">VIEW</a>
03/15/2021	2021 (web-based) A & M Consultants - What Officials Need to Know About Road Maintenance - Part 1	<a href="#">VIEW</a>
03/10/2021	2021 (web-based) A & M Consultants - The Governing Role of Fiscal Court - Part 2	<a href="#">VIEW</a>
03/03/2021	2021 (web-based) A & M Consultants - Using Available Resources to Build Your Community	<a href="#">VIEW</a>
03/01/2021	2021 (web-based) A & M Consultants - Multi-tasking	<a href="#">VIEW</a>
02/24/2021	2021 (web-based) A & M Consultants - Basic Budgeting & Finance - Part 2	<a href="#">VIEW</a>

#### Relevant Upcoming Classes

START DATE	COURSE	
10/21/2024	2024 (Web) WCG- The Art of Confronting Challenging Conversations (5p-7p EST)	<a href="#">VIEW</a>
10/21/2024	2024 (In-Person) KY Opioid Abatement Advisory Commission- 2024 KY Opioid Symposium	<a href="#">VIEW</a>
10/21/2024	2024 INCENTIVE COMPLETED- Letter Issued	<a href="#">VIEW</a>
10/22/2024	2024 (Web) A&M- Road Maintenance Pt. 1 (5p-7p EST)	<a href="#">VIEW</a>
10/22/2024	2024 (Web) A&M- Champion Change (7p-9p EST)	<a href="#">VIEW</a>
10/22/2024	2024 (In-person) UKTC- Snow & Ice Removal (8:30 AM - 3:00 PM)	<a href="#">VIEW</a>
	2024 (Web-based) UKTC- RSCP:	

## This is your training page "homepage" (general info)

Things to see here:

- Relevant Upcoming Classes
- General course information: contact name, date, location, price
- Classes Completed
- Summary of Training Hours Report link.



EXAMPLE , County Magistrate

2022		
EVENT	COMPLETED	HOURS
2022 INCENTIVE COMPLETED - Letter Issued	01/25/2022	0.00
DLG Administrative Entry (New Year)	01/01/2022	0.00
<b>TOTAL FOR YEAR 2022</b>		<b>0.00</b>

2021		
EVENT	COMPLETED	HOURS
2021 (web-based) A & M Consultants - What Officials Need to Know About Road Maintenance - Part 1	03/15/2021	3.50
2021 (web-based) A & M Consultants - The Governing Role of Fiscal Court - Part 2	03/10/2021	3.50
2021 (web-based) A & M Consultants - Using Available Resources to Build Your Community	03/03/2021	4.00
2021 (web-based) A & M Consultants - Multi-tasking	03/01/2021	4.00
2021 (web-based) A & M Consultants - Basic Budgeting & Finance - Part 2	02/24/2021	3.50
2021 (web-based) A & M Consultants - Basic Budgeting & Finance - Part 1	02/22/2021	3.50
2021 (web-based) A & M Consultants - Emergency Management - Part 2	02/17/2021	3.50
2021 INCENTIVECOMPLETED - Letter Issued	02/17/2021	0.00
2021 (web-based) A & M Consultants - Emergency Management - Part 1	02/15/2021	3.50
2021 (web-based) A & M Consultants - Handling Mistakes	02/12/2021	4.00
2021 (web-based) A & M Consultants - Delegation	02/10/2021	4.00
2021 (web-based) A & M Consultants - Building Employee Engagement	02/06/2021	4.00
2021 (web-based) A & M Consultants - Parliamentary Procedure - Part 1	02/04/2021	4.00
2021 (web-based) A & M Consultants - County 101: Overview of Local Gov - Part 4	01/30/2021	3.50
2021 (web-based) A & M Consultants - County 101: Overview of Local Gov - Part 3	01/27/2021	3.50
2021 (web-based) A & M Consultants - County 101: Overview of Local Gov - Part 2	01/22/2021	3.50
2021 (web-based) A & M Consultants - County 101: Overview of Local Gov - Part 1	01/20/2021	3.50
DLG Administrative Entry (New Year)	01/01/2021	0.00
<b>TOTAL FOR YEAR 2021</b>		<b>59.00</b>

2020		
EVENT	COMPLETED	HOURS
2020 (web-based) A & M Consulting - Parliamentary Procedures - Part 2	11/21/2020	3.50
2020 (web-based) A & M Consulting - Parliamentary Procedures - Part 1	11/19/2020	3.50
2020 (in-person) A & M Consultants - Emergency Management	09/26/2020	7.00
2020 (in-person) A & M Consulting - Basic Budgeting & Finance	09/25/2020	7.00
2020 INCENTIVE COMPLETED - Letter Issued	01/28/2020	0.00
DLG Administrative Entry (New Year)	01/01/2020	0.00

# Training Record

“0.00” hours indicates a financial hold until pay is confirmed.



# Calculating Carry Over Hours

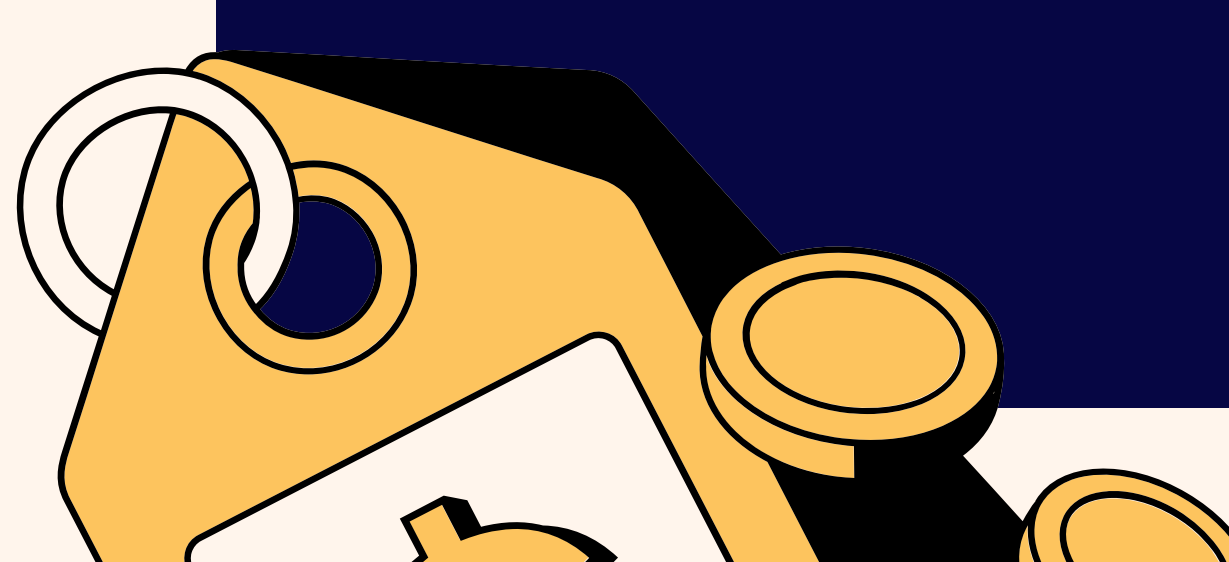
	HOURS CREDITED FROM PRIOR YEAR	HOURS EARNED	UNIT COMPLETED	HOURS NEEDED TO COMPLETE UNIT
Calendar Year 2022	0.00	40.25	Yes	0.00
Calendar Year 2023	0.25	61.75	Yes	0.00
Calendar Year 2024	22.00	56.50	Yes	0.00

Take the hours carried over from the previous year (22) and add that to hours recorded for the current year (56.50), subtract 40 (training unit) from that sum- whatever is left over (up to 40) will carry over into the next year.

$22$  (carried over from 2023) +  $56.50$  (hours recorded for 2024) =  $78.5$  (total 2024 Hours)

$78.5$  (2024 hours) –  $40$  (training unit) =  $38.5$

$38.5$  hours carrying over into 2025.



# Training Record

Reflects what you have certified that you attended on your Proof of Attendance Forms (POAs).

**Your record is Subject To Open Records Requests, as well as all your Proof of Attendance Forms.**



# 2025 TRAINING INCENTIVE AMOUNTS

**LEVEL 1**

\$1,325.53

**LEVEL 2**

\$2,651.06

**LEVEL 3**

\$3,976.59

\$5,302.12

**LEVEL 4**

The amount of 1 incentive unit is \$100 which adjust annually for changes in the Consumer Price Index (CPI).

**2025 Incentive Amount:  
\$1,325.53**

# How Much Do I Get?

Dear Mr. Haynes:

Congratulations on the completion of your 40-hour training unit for calendar year 2024. Pursuant to KRS 64.5275(6) you are required to be paid an annual incentive per calendar year for each training unit completed up to a maximum of four incentive payments. The value of an incentive payment for 2024 is \$1,288.17.

Our records show that you have successfully completed 4 unit(s) and are due 4 incentive payment(s) of **\$1,288.17** for a total of **\$5,152.68**. Please make the disbursing officer aware that incentive payments are not exempt from state or federal withholding requirements.

**Current Year incentive amount**

**Your Payout Amount**

You may view your training record on the website. If you have questions, please contact me at (502) 564-0674.

Sincerely,



Tanya Kearney  
County Officials Training Coordinator



TEAM  
KENTUCKY<sup>®</sup>



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DEPARTMENT FOR  
LOCAL GOVERNMENT

# Special Purpose Governmental Entities (SPGEs)



TEAM  
KENTUCKY®

DEPARTMENT FOR  
LOCAL GOVERNMENT

# Contents Outline

- SPGE Public Portal
- Compliance/Noncompliance
- Dissolution of SPGEs
- Ethics Code





# Accessing SPGE Public Portal

DLG Website: <https://dlg.ky.gov>

## What SPGEs are in your County?

Find out by accessing the SPGE Public Portal on the DLG Website. In the upper right side, click SPGEs.

To Visit the Public Portal Help Center in the SPGE program from the main landing page

The screenshot shows the Kentucky Department for Local Government website. The top navigation bar includes links for 'About', 'Press', and 'SPGEs'. A red arrow points to the 'SPGEs' link with the text 'Click Here'. Below the navigation bar is a banner for 'Federal Grants' with a 'LEARN MORE' button. The main content area features a description of the DLG's role and a 'Governor's Local Issues Conference' announcement. The SPGE Public Portal login page is displayed below, with a 'Login' link in the top right corner. The login form includes fields for 'Email' and 'Password', a 'Log in' button, and a 'Continue to Public Portal as a Guest' button. At the bottom of the login page, there are links for 'Forgot your password?', 'Resend email confirmation', 'Guide to using the SPGE Public Portal', and 'Public Portal Help Center'. A red arrow points from the text 'To Visit the Public Portal Help Center in the SPGE program from the main landing page' to the 'Public Portal Help Center' link.

# SPGE Public Portal Help Center

## PUBLIC PORTAL HELP CENTER

Welcome to the Help Center for **Public Portal Users (Guests)**. If you are an SPGE User, please visit the [SPGE User Help Center](#).

## CONTACT US

**Email:** [dlg-csd@ky.gov](mailto:dlg-csd@ky.gov)

**Phone:** 502-892-3490 - Please leave a detailed message

## DOCUMENTS

- [SPGE Public Portal - A Guide for County Officials \(March 20, 2024\).pdf](#)
- [Using the SPGE Public Portal.pdf](#)
- [Website Updates - SPGE Public Portal - June 2023.pdf](#)
- **Audit Requirement**
  - [Attestation Engagement - Format.docx](#)
- **Calendars**
  - [Cycle 1 - JANUARY Fiscal Year.doc](#)
  - [Cycle 2 - APRIL Fiscal Year.doc](#)
  - [Cycle 3 - JULY Fiscal Year.doc](#)
  - [Cycle 4 - OCTOBER Fiscal Year.doc](#)
- **New Found**
  - [Are you a SPGE Questionnaire.pdf](#)
- **Newsletters**
  - [Volume 1, Release August 7, 2023 SPGE Public Governance Gazette.pdf](#)
  - [Website Updates - SPGE Public Portal - June 2023.pdf](#)

## TRAINING VIDEOS

- [Extension Districts - SPGE New User Training - 4-26-2022.mp4](#)
- [SPGE Public Portal Training Tutorial.mp4](#)

# Accessing SPGE Public Portal

DLG Website: <https://dlg.ky.gov>

## What SPGEs are in your County?

Find out by accessing the SPGE Public Portal on the DLG Website. In the upper right side, click SPGEs.

Then click **Continue to Public Portal as a Guest**

The screenshot shows the website for the Kentucky Department for Local Government (DLG). At the top, there is a navigation bar with links for 'About', 'Press', and 'SPGEs'. A red arrow points to the 'SPGEs' link with the text 'Click Here'. Below the navigation bar is a banner for 'Federal Grants' with a 'LEARN MORE' button. The main content area features a description of the DLG's role and a 'Governor's Local Issues Conference' announcement. The 'SPGE' section is highlighted, and the 'Log in' button is visible. Below the login form, a red arrow points to the 'Continue to Public Portal as a Guest' button. Other links include 'Forgot your password?', 'Resend email confirmation', 'Guide to using the SPGE Public Portal', 'Public Portal Help Center', and 'Legacy SPGE Site'.

# Accessing SPGE Listing

## To Search for SPGEs in your County:

In the search bar, enter the name of the SPGE name or search view all SPGEs by a particular county.

SPGE Welcome Guest [Login](#) [?](#)

SPGE LISTING

[Reset Grid](#)

EID	SPGE Name	Cycle Id	Cycle	District Type	Headquartered County	Counties Served	Taxing Authority	Status	Compliance Status	Is Compliant	Has Affidavits	
10873	Housing Authority of Hazard	4	Oct-Sep	Housing Authority	Perry	Perry	false	Active	COMPLIANT	true	false	<a href="#">View</a>
11994	Perry County Extension Service	3	Jul-Jun	Agricultural Extension	Perry	Perry	true	Active	COMPLIANT	true	false	<a href="#">View</a>
12092	Appalachian Industrial Authority	3	Jul-Jun	Industrial Development Authority/Economic Development	Perry	Floyd, Knott, Letcher, Martin, Perry, Pike	false	Active	COMPLIANT	true	false	<a href="#">View</a>
12201	Perry County Sanitation District	3	Jul-Jun	Sanitation District	Perry	Perry	true	Active	COMPLIANT	true	false	<a href="#">View</a>
12216	Hazard Perry County Tourism Commission	3	Jul-Jun	Tourist and Convention	Perry	Perry	false	Active	COMPLIANT	true	false	<a href="#">View</a>
12244	Perry County Soil & Water Conservation District	3	Jul-Jun	Soil and Water Conservation	Perry	Perry	false	Active	COMPLIANT	true	false	<a href="#">View</a>
12317	Kentucky River Area Development District	3	Jul-Jun	Area Development	Perry	Breathitt, Knott, Lee, Leslie, Letcher, Owsley, ..	false	Active	COMPLIANT	true	false	<a href="#">View</a>

1 - 20 of 29 items

# Viewing SPGE Dashboard

## On the County list:

You will see all the SPGEs we currently have listed in your county. You can look at documents submitted by these SPGEs by clicking View beside each district's name.

NOTE: If you feel the list of SPGEs in your county is incorrect, please contact DLG.

The screenshot shows the SPGE Dashboard interface. At the top left, the text 'SPGE' is displayed. At the top right, it says 'Welcome Guest Login' with a help icon. Below this is a blue header bar with 'SPGE LISTING' and a dropdown arrow. Underneath is a search bar containing 'perry' and a 'Reset Grid' button. The main area is a table with the following columns: EID, SPGE Name, Cycle Id, Cycle, District Type, Headquartered County, Counties Served, Taxing Authority, Status, Compliance Status, Is Compliant, and Has Affidavits. The table contains seven rows of data. A red box highlights the 'View' button in the rightmost column of each row. At the bottom left, there are pagination controls showing '1' and '2'. At the bottom right, it says '1 - 20 of 29 items'.

EID	SPGE Name	Cycle Id	Cycle	District Type	Headquartered County	Counties Served	Taxing Authority	Status	Compliance Status	Is Compliant	Has Affidavits	View
10873	Housing Authority of Hazard	4	Oct-Sep	Housing Authority	Perry	Perry	false	Active	COMPLIANT	true	false	View
11994	Perry County Extension Service	3	Jul-Jun	Agricultural Extension	Perry	Perry	true	Active	COMPLIANT	true	false	View
12092	Appalachian Industrial Authority	3	Jul-Jun	Industrial Development Authority/Economic Development	Perry	Floyd, Knott, Letcher, Martin, Perry, Pike	false	Active	COMPLIANT	true	false	View
12201	Perry County Sanitation District	3	Jul-Jun	Sanitation District	Perry	Perry	true	Active	COMPLIANT	true	false	View
12216	Hazard Perry County Tourism Commission	3	Jul-Jun	Tourist and Convention	Perry	Perry	false	Active	COMPLIANT	true	false	View
12244	Perry County Soil & Water Conservation District	3	Jul-Jun	Soil and Water Conservation	Perry	Perry	false	Active	COMPLIANT	true	false	View
12317	Kentucky River Area Development District	3	Jul-Jun	Area Development	Perry	Breathitt, Knott, Lee, Leslie, Letcher, Owsley, ..	false	Active	COMPLIANT	true	false	View

# SPGE Public Portal Dashboard

**SPGE's Information:**

SPGE Name, EID Number, Fiscal Year, Participation Date.

**First Status:**

Shows one of the following: Active, Hold, Process – Dissolution, Process – Declass, Result – Merged, Result – Dissolved, Result – Declassed, 75 Exempt, 273 Exempt.

**Second Status:**

**COMPLIANT** : No past due tasks.

**NON-COMPLIANT** : At least one past due task in Open Tasks and possibly at least one audit requirement missing.

**NON-COMPLIANT** : At least one audit requirement missing.

The screenshot shows the SPGE Public Portal Dashboard. At the top, there is a blue header bar containing the EID number, cycle information (JUL-JUN), participation date (07/01/2014), and two status buttons: 'ACTIVE' and 'COMPLIANT'. Below the header, there are two main sections: 'OPEN TASKS (REGISTRATION & FINANCIAL DISCLOSURE REPORTING)' and 'AUDIT REQUIREMENT TASKS'. The 'OPEN TASKS' section contains a table with columns for FY, Task, Description, Due Date, and Due. The 'AUDIT REQUIREMENT TASKS' section contains a table with columns for FY, Requirement, Due Date, Due, Completed Date, Status, Exempt, and Exempt Reason.

FY	Task	Description	Due Date	Due
2025	Budget Amendments	Amendments to the budget	06/30/2025	165 days from now
2025	Budget Year End Actuals	Budget Year End Actuals	08/29/2025	225 days from now

FY	Requirement	Due Date	Due	Completed Date	Status	Exempt	Exempt Reason
2015	Audit Every 4 Years				N/A		
2016	Annual Audit	06/30/2017		08/11/2017	Received Late Submission		
2017	Audit Every 4 Years				N/A		
2018	Audit Every 4 Years				N/A		

# SPGE Public Portal – Open Tasks and Audit Requirements

## Open Tasks:

Shows unsubmitted tasks. Click **View** to access the tasks.

## Audit Requirement Tasks:

Shows submitted audits and attestation engagements.

EID: . | CYCLE: JUL-JUN | PARTICIPATION DATE: 07/01/2014

ACTIVE COMPLIANT

▼ OPEN TASKS (REGISTRATION & FINANCIAL DISCLOSURE REPORTING)

FY	Task	Description	Due Date	Due
2025	Budget Amendments	Amendments to the budget	06/30/2025	165 days from now
2025	Budget Year End Actuals	Budget Year End Actuals	08/29/2025	225 days from now

▼ AUDIT REQUIREMENT TASKS

FY	Requirement	Due Date	Due	Completed Date	Status	Exempt	Exempt Reason
2015	Audit Every 4 Years				N/A		
2016	Annual Audit	06/30/2017		08/11/2017	Received Late Submission		
2017	Audit Every 4 Years				N/A		
2018	Audit Every 4 Years				N/A		

# SPGE Public Portal – Closed Tasks

**Closed Tasks:**  
Shows submitted tasks. Click **View** to access the tasks.

EID:   CYCLE: JUL-JUN   PARTICIPATION DATE: 07/01/2014							
ACTIVE COMPLIANT							
2024	Audit Every 4 Years	06/30/2025	165 days from now			Not Due	
2025	null					TBD	
CLOSED TASKS							
FY	Task	Description	Due Date	Completed Date	Exempt	Exempt Reason	
2025	Registration	Submit the Registration & Board Reporting Form	07/15/2024	07/02/2024			<a href="#">View</a>
2025	Registration Fee	Pay annual registration fee	07/15/2024	07/02/2024			<a href="#">View</a>
2025	Budget Estimates	Budget figures, adopted by the SPGE's board	07/15/2024	07/08/2024			<a href="#">View</a>
2024	Registration	Submit the Registration & Board Reporting Form	07/15/2023	07/07/2023			<a href="#">View</a>
2024	Registration Fee	Pay annual registration fee	07/15/2023	07/07/2023			<a href="#">View</a>
2024	Budget Estimates	Budget figures, adopted by the SPGE's board	07/15/2023	07/07/2023			<a href="#">View</a>
2024	Budget Amendments	Amendments to the budget	06/30/2024	06/18/2024			<a href="#">View</a>



# SPGE Public Portal - Documents

## Documents:

Shows documents such as audits, attestation engagements, SPGE creation documents, dissolution documents, etc. Click **View** to access the documents.

EID: | CYCLE: JUL-JUN | PARTICIPATION DATE: 07/01/2014 ACTIVE COMPLIANT

2015	Budget Year End Actuals	Budget Year End Actuals	09/01/2015	08/18/2023	<a href="#">View</a>
------	-------------------------	-------------------------	------------	------------	----------------------

DOCUMENTS

Year	Document Type	Document Name	
2020	Audit	Audit report final June 30 2020.pdf	<a href="#">View</a>
2016	Audit	2016-Audit-1900.pdf	<a href="#">View</a>

> SPGE INFORMATION

> OVERSIGHT AGENCIES

> CREATION & OPERATIONAL INFORMATION

> BOARD MEETINGS

> BOARD MEMBERS

> GRANT EXEMPTIONS

> AFFIDAVITS

# SPGE Public Portal – SPGE Information

## SPGE Information:

Shows the SPGE's information such as the SPGE's name, cycle, address, and contact information

The screenshot displays the SPGE Information section of a public portal. At the top, a blue header bar contains the text 'EID: | CYCLE: JUL-JUN | PARTICIPATION DATE: 07/01/2014' and two green buttons labeled 'ACTIVE' and 'COMPLIANT'. Below the header, a blue bar with a right-pointing chevron is labeled 'DOCUMENTS'. Underneath, another blue bar with a downward-pointing chevron is labeled 'SPGE INFORMATION', with a red arrow pointing to it from the left. The main content area is white and contains several input fields. The 'SPGE Name' field is a wide grey box. To its right, the 'Cycle' field contains 'Jul-Jun'. Below these, 'Taxing Authority' is 'Yes', 'Headquartered County' is 'Perry', and 'Counties Served' is 'Perry'. The 'Type of Services' field contains 'education'. The 'Operational Boundaries' field contains 'Perry County'. At the bottom, there are two blue header bars: 'ADDRESS' and 'CONTACT'. The 'ADDRESS' section includes a 'Street' field, a 'City' field with 'HAZARD', a 'State' field with 'KY', and a 'Zip' field with '41701'. The 'CONTACT' section includes 'Phone' and 'Fax' fields, a 'Name' field, and 'Email' and 'Website Url' fields. All input fields are currently empty or contain placeholder text.

# SPGE Public Portal - Reports

**Oversight Agencies:**

Shows the SPGE's oversight agencies. These are organizations or entities responsible for monitoring, regulating, and ensuring accountability within the SPGE.



EID: | CYCLE: JUL-JUN | PARTICIPATION DATE: 07/01/2014 ACTIVE COMPLIANT

2015	Actuals	Budget Year End Actuals	09/01/2015	08/18/2023			<a href="#">View</a>
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> DOCUMENTS

> SPGE INFORMATION

> OVERSIGHT AGENCIES

Name	Street	City	State	Zip	Phone
Perry County Fiscal Court	PO BOX 210	HAZARD	KY	41702	(606) 439-1816
University of Kentucky	S-107 AG SCIENCE CENTER NORTH	LEXINGTON	KY	40546	(859) 257-7194

> CREATION & OPERATIONAL INFORMATION

> BOARD MEETINGS

> BOARD MEMBERS

> GRANT EXEMPTIONS

> AFFIDAVITS

# SPGE Public Portal – Creation & Operational Information

## Creation & Operational Information:

Shows the SPGE's district type, established information, and most recent fiscal year audited.


EID: | CYCLE: JUL-JUN | PARTICIPATION DATE: 07/01/2014 ACTIVE COMPLIANT

> DOCUMENTS

> SPGE INFORMATION

> OVERSIGHT AGENCIES

▼ CREATION & OPERATIONAL INFORMATION

District Type	KRS Established	Date Established
Agricultural Extension 	164.62	1/1/1966

Most Recent FY Audited	Establishing Entity
2020	County

KRS under which SPGE Operates	Ethics Ordinance
164.605	County

> BOARD MEETINGS

> BOARD MEMBERS

> GRANT EXEMPTIONS

> AFFIDAVITS

# SPGE Public Portal – Board Meetings

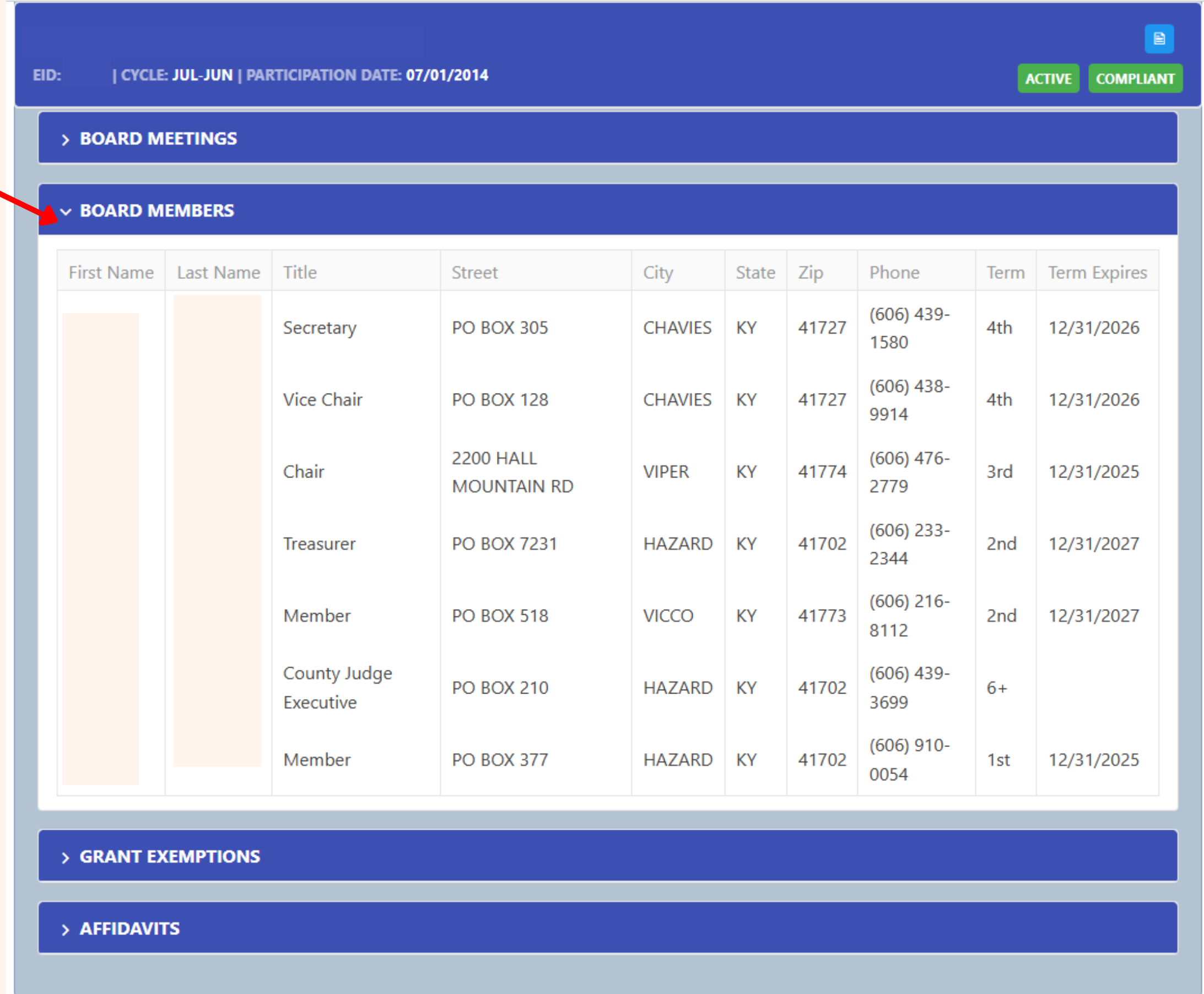
## Board Meetings:

Shows the SPGE's board meeting day, time, and location

The screenshot displays the SPGE Public Portal interface. At the top, a blue header bar contains the text "EID: | CYCLE: JUL-JUN | PARTICIPATION DATE: 07/01/2014" and two green buttons labeled "ACTIVE" and "COMPLIANT". Below the header, there are several blue navigation tabs with white text and a right-pointing chevron: "> OVERSIGHT AGENCIES", "> CREATION & OPERATIONAL INFORMATION", "> BOARD MEETINGS" (highlighted with a red arrow), "> BOARD MEMBERS", "> GRANT EXEMPTIONS", and "> AFFIDAVITS". The "BOARD MEETINGS" section is expanded, showing a form with the following fields: "Meeting Frequency" (quarterly 12:00:00), "Street" (955 PERRY PARK RD), "City" (HAZARD), "State" (KY), and "Zip" (41701). There is also a "Video Conference URL" field which is currently empty.

# SPGE Public Portal – Board Members

**Board Members:**  
Shows the SPGE's  
past and current  
board members



EID: | CYCLE: JUL-JUN | PARTICIPATION DATE: 07/01/2014

ACTIVE COMPLIANT

> BOARD MEETINGS

▼ BOARD MEMBERS

First Name	Last Name	Title	Street	City	State	Zip	Phone	Term	Term Expires
		Secretary	PO BOX 305	CHAVIES	KY	41727	(606) 439-1580	4th	12/31/2026
		Vice Chair	PO BOX 128	CHAVIES	KY	41727	(606) 438-9914	4th	12/31/2026
		Chair	2200 HALL MOUNTAIN RD	VIPER	KY	41774	(606) 476-2779	3rd	12/31/2025
		Treasurer	PO BOX 7231	HAZARD	KY	41702	(606) 233-2344	2nd	12/31/2027
		Member	PO BOX 518	VICCO	KY	41773	(606) 216-8112	2nd	12/31/2027
		County Judge Executive	PO BOX 210	HAZARD	KY	41702	(606) 439-3699	6+	
		Member	PO BOX 377	HAZARD	KY	41702	(606) 910-0054	1st	12/31/2025

> GRANT EXEMPTIONS

> AFFIDAVITS

# SPGE Public Portal – Grant Exemptions

## Grant Exemptions:

Shows any submitted grant exemptions.

SPGEs are encouraged to submit a grant exemption when the SPGE receives a nonrecurring and non-operating grant that raises the SPGE's total annual revenues or appropriations, causing the SPGE to have a higher registration fee and a more stringent audit requirement.

EID: | CYCLE: JAN-DEC | PARTICIPATION DATE: 01/01/2015 ACTIVE COMPLIANT

Year	Audit Type	Start Date	End Date	Status
2019	Annual Audit	12/31/2020	12/31/2020	Compliant
2020	Annual Audit	12/31/2021	12/31/2021	Compliant
2021	Annual Audit	12/31/2022	03/29/2022	Compliant
2022	Annual Audit	12/31/2023	04/12/2023	Compliant
2023	Annual Audit	12/31/2024	09/09/2024	Compliant
2024	null			TBD
2025	null			TBD

> CLOSED TASKS

> DOCUMENTS

> SPGE INFORMATION

> OVERSIGHT AGENCIES

> CREATION & OPERATIONAL INFORMATION

> BOARD MEETINGS

> BOARD MEMBERS

> GRANT EXEMPTIONS

Fiscal Year	Grant Date	Grant Amount	Source	Purpose Category	Purpose	Grant Status
2022	10/26/2022	\$160,000.00	Other	Other	Other	Approved

> AFFIDAVITS

# SPGE Public Portal – Affidavits (lost, damaged, or destroyed)

## Affidavits:

Shows any submitted affidavits and their status. KRS 65.037 allows local governments to submit an affidavit in lieu of a required record if the record has been lost, damaged, or destroyed.

The screenshot displays the SPGE Public Portal interface. At the top, it shows the user's EID, the current cycle (JUL-JUN), and the participation date (07/01/2014). There are two status buttons: 'ACTIVE' and 'COMPLIANT W/AFFIDAVIT'. Below this is a table of audit cycles from 2020 to 2025. The 2024 entry indicates a 164-day delay from the scheduled date. A sidebar on the left contains several menu items, with 'AFFIDAVITS' highlighted by a red arrow. At the bottom, a table lists submitted affidavits for the years 2017 and 2018, both of which were accepted.

Fiscal Year	Affidavit Status	Recovering	Affidavit Type	Est. Recovery Date	Est. Audit Availability Date
2018	Accepted	false	Audit		
2017	Accepted	false	Audit		



# Compliance - SPGE Submission Due Dates

- Pursuant to KRS 65A.020-030, all taxing and non-taxing SPGEs must submit the following each fiscal year:
  - Registration Form and Fee
    - Due no later than 15 days after the start of the fiscal year
    - Fee determined by the annual revenues from all sources provided on the Actuals from two fiscal years prior
  - Financial Disclosure Report
    - Estimates
      - Due no later than 15 days after the start of the fiscal year
    - Amended (i.e., Amendments)
      - Due no later than the last day of the fiscal year
    - Actuals
      - Due no later than 60 days after the close of the fiscal year
  - Audit or Attestation Engagement
    - Due no later than 12 months after close of fiscal year
    - Submitted annually or once every four years
    - Determined by the higher of annual receipts from all sources or annual expenditures provided on the Actuals for the current fiscal year

# SPGE Public Portal – Financial Disclosure Reports

- The Financial Disclosure Report consists of three forms:
  - Estimates
  - Amended
  - Actuals
- It provides the SPGE's financial details regarding the provided fields.
- Figures can be entered in some or all fields.
- For the Estimates and Actuals, the Revenues and Appropriations cannot be left blank.
- Note: the Financial Disclosure was created to provide the public with a brief overview of each SPGE's financials in a uniform format. It is not the SPGE's actual budget.

REVENUES	ESTIMATES	AMENDED	ACTUALS
Taxes (all categories)	\$65,420.00		\$71,860.80
Permits and Licenses			
Payments in Lieu of Taxes			
Intergovernmental Revenues	\$58,000.00		\$29,637.99
Charges for Services	\$10,100.00		\$6,301.54
Other Revenues	\$1,000.00		\$569.52
Interest Earned	\$325.00		\$580.34
<b>Total Revenues</b>	<b>\$134,845.00</b>	<b>\$0.00</b>	<b>\$108,950.19</b>
RECEIPTS & CASH			
Cash Balance as of Start of FY	\$198,000.00	N/A	
Bonded Debt, Public Corporation & G.O.			
Transfers to Other Funds			
Transfers from Other Funds			
Borrowed Money (all short term/single year)			
Governmental Leasing Act			
Loan(s) From Other Governments			
Total Approved Grant Exemptions (Payouts)			\$0.00
All Other Borrowed Money			
<b>Total Receipts and Cash</b>	<b>\$198,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Available</b>	<b>\$332,845.00</b>	<b>\$0.00</b>	<b>\$108,950.19</b>
APPROPRIATIONS			
Personnel	\$98,800.00		\$78,434.95
Operations	\$27,500.00	\$3,000.00	\$16,618.23
Administration	\$85,000.00	(\$3,000.00)	\$10,029.02
Capital Outlay	\$32,000.00		
Debt Service			
<b>Total Appropriations</b>	<b>\$243,300.00</b>	<b>\$0.00</b>	<b>\$105,082.20</b>

# Compliance – Noncompliance Notifications

- Per KRS 65A.040, if a special purpose governmental entity fails to submit information in a timely manner or submits noncompliant information:
  - DLG shall, within 30 days after the due date of the information, notify the SPGE and the establishing entity in writing.
  - The SPGE shall have 30 days from the date of the notice to submit the information.
  - Upon the failure of the SPGE to submit information in response to the notice, DLG shall, within 15 days after the passage of the 30-day period, impose noncompliance penalties.

# Compliance – Noncompliant Penalty

Districts are considered noncompliant if they:

- Fail to submit information.
- Submit information that does not comply with the Statute.
- Fail to pay the registration fee.

## Noncompliant Penalties:

- All State funds will be withheld.
- Newspaper Publication of Noncompliance including:
  - Name of the SPGE.
  - Statement that SPGE failed to comply with reporting requirements.
  - SPGE contact name and contact information.
  - Names of SPGE Board Members.
  - Any other information DLG may require.
- Audit or Special Examination by the APA at the SPGE's expense.

# Dissolution of SPGEs – KRS 65A.050

An SPGE may be Administratively dissolved if:

- SPGE has taken no action for two or more consecutive years.
- SPGE chairman, following a written inquiry, sends written notification the entity has had no governing board, or insufficient board members to form a quorum, for two or more consecutive years.
- SPGE chairman, following written inquiry, does not respond within thirty days.
- SPGE fails to register with DLG as required by KRS 65A.090.
- SPGE fails to file information required by KRS 65A.020 for two or more consecutive years.
- SPGE provides documentation to DLG or the establishing entity that the SPGE has adopted a resolution declaring the entity inactive.

# Ethics Code - KRS 65A.070

- SPGEs are subject to Code of their Establishing Entity:
  - If more than one establishing entity, the SPGE Board selects which code applies.
- If no Establishing Entity, the SPGE is subject to the Code of Ethics of the County where SPGE principal business office is located.
- The SPGE may adopt their own Code only if it is more stringent than their Establishing Entity.

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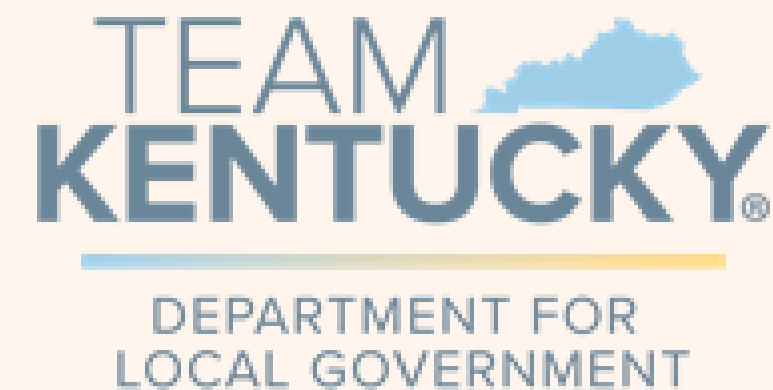
DEPARTMENT FOR  
LOCAL GOVERNMENT

# **Department for Local Government Office of State Grants**

**Fiscal Years 2024-2026**

**Executive Branch**

**Line-Item Appropriations**







# **2024 Legislative Regular Session**

## Line-Item Appropriations Bills

- House Bill 1 (Chapter 173)
- Senate Bill 91 (Chapter 223)
- One-time allocations for biennium fiscal years FY 24-26.
- General Fund monies from the Budget Reserve Trust Fund
- Separate from House Bill 6 (Budget Bill)



# **House Bill 1 (HB 1) Line-Item** **Appropriations**

## **Types of Recipient Entities**

1. City
2. County
3. Special Purpose Government Entity / Quasi-Government
4. Non-Profit Entity



# House Bill 1 (HB 1) Line-Item Appropriations

## Allocation Timelines

- **Fiscal Year 2024-2025.**
- **Fiscal Year 2025-2026.**
- **Each fiscal year.**
- Funding allocations for each fiscal year must be disbursed by June 30<sup>th</sup> of each fiscal year, or the funds lapse.
- Project activity does **NOT** have to be completed.
- Funding can be paid up front or may be a reimbursement.



# Line-Item Appropriations

## Types of Appropriation per Legislation

- House Bill 1
- House Bill 1, as amended by Senate Bill 91
- Senate Bill 91
- House Bill 752 (City of Mayfield & Graves County Fiscal Court)



# **Line-Item Appropriation** **Access Funding**

## **Application Process**

- Applications accepted year-round (Finance & Administration Cabinet OPS Deadline for each fiscal year is **May 1<sup>st</sup>**).
- Required Correspondence:
  - 1) Appropriation Award Notification Letter**
  - 2) Authorizing Resolution**
  - 3) Project Scope & Budget**
- Applications may be submitted via email to **Wendy Thompson**:  
[wendy.thompson@ky.gov](mailto:wendy.thompson@ky.gov)
- Application forms can be located on DLG's website:  
<https://dlg.ky.gov/grants/state/Pages/default.aspx>



# Line-Item Appropriation Access Funding

- Memorandum of Agreement (MOA) is issued after all required application items are received (sent electronically via email).
- MOA's are sent electronically via email to designated recipient.
- DLG submits executed MOA to Finance & Administration Cabinet for final approval (5-7 business days).
- DLG sends final MOA and Request for Disbursement (RFD) form.
- Upon receipt of signed RFD form, DLG issues funding.
- **RFD may be submitted via email to Lisa Dale: [lisa.dale@ky.gov](mailto:lisa.dale@ky.gov)**
- Funds may be used up front or reimbursement.



# Line-Item Appropriation FY25 Deadlines

- Application correspondence must be submitted by March 30th.
- MOA's must be signed and returned by April 30th.
- Request for Disbursement (RFD) form must be submitted by June 15th.
- FY26 line-item funding will be available to access July 1<sup>st</sup>.



# Line-Item Appropriation Quarterly Reports

- Quarterly Reports (QR) are due on the 30<sup>th</sup> of the month following the end of each quarter period.
  - 1<sup>st</sup> Quarter (July-September) Due October 30<sup>th</sup>
  - 2<sup>nd</sup> Quarter (October-December) Due January 30<sup>th</sup>
  - 3<sup>rd</sup> Quarter (January-March) Due April 30<sup>th</sup>
  - 4<sup>th</sup> Quarter (April-June) Due July 30<sup>th</sup>
- Purpose is to ensure disbursement reporting is consistent with expenditures and financial accounting documentation remain accurate and updated for active projects.
- Required for all active projects (even if funds have not been used).
- QR may be submitted via email to **Lisa Dale**: [lisa.dale@ky.gov](mailto:lisa.dale@ky.gov).



# Line-Item Appropriations FAQ

- Local government recipients must follow local and state procurement laws (even if serving as a pass through).
- Funds may be deposited in an interest-bearing account.
- Interest must be expended on the intended scope of work.
- It is suggested to set up a separate project account.
- Not required to be a reimbursement.
- Project activity may begin before executing MOA with DLG.
- Project activity does not have to be completed by the end of fiscal year allocation, but funds must be disbursed.



# **Regional Development Agency Assistance Program (RDAAP)**

**Regional Development Agency Assistance Program (RDAAP)**: system of grants used to assist agencies, designated by the fiscal courts of each Tennessee Valley Authority (TVA) county, for the purpose of economic development and job creation activities.

- **KRS 96.895** – defines the program, tax collection and transfers, allocations of funds.
- **KRS 96.905** – use of funds, administration of funds, certification of proper use of funds.



## RDAAP

- **Per KRS 96.895:**
- HB 6 allocates \$6,000,000.00 for each fiscal year FY 2024-2026, which is divided equally among the 39 TVA counties.
- FY 2025, each TVA county will receive a deposit of **\$153,846.15.**
- Regional development agencies shall be a ***Special Purpose Governmental Entity (SPGE)***, as defined in KRS 65A.010(9).
  - Industrial Development Authorities are already registered as SPGE's

# RDAAP Eligible Activities

- **Per KRS 96.905:**
- Grants obtained under this program shall be used for:
  1. **Economic development and job creation activities;**
  2. **Acquiring federal, state, or private matching funds; and**
  3. **Debt service for approved projects.**
- Grants shall **NOT** be used for:
  1. **Salaries;**
  2. **Consulting fees; or**
  3. **Operational expenses.**



# **RDAAP Access Funding**

- **County Fiscal Court is the Applicant.**
- **KRS 96.895** requires the legislative body of an eligible county to submit an application to access the funds for an eligible project. Counties may submit joint applications.
- **Designated SPGE is the Recipient of funds.**
  - 1. Authorizing Resolution**
    - Authorizes both the submittal of application and designated SPGE to provide required documentation for the project.
  - 2. SPGE Designation Resolution**
    - Must be in good standing with DLG's SPGE Branch.
    - Designates SPGE as Recipient of funds, authorizes the SPGE CEO to execute MOA, and provide required documentation to administer the project.



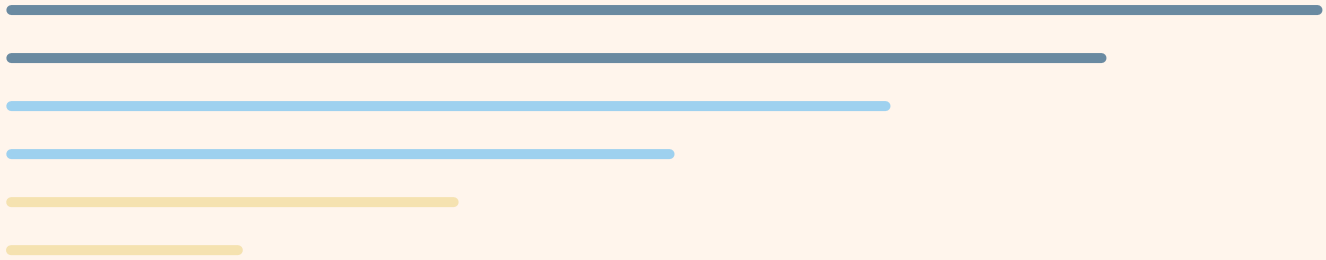
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# **RDAAP Access Funding**

## **Application Process**

- Applications accepted year-round (Finance & Administration Cabinet OPS Deadline for each fiscal year is **May 1<sup>st</sup>**).
- Must submit:
  - 1) Project Scope & Budget**
  - 2) Legislative Concurrence Letters (each county's legislators)**
  - 3) Authorizing & SPGE Designation Resolution.**
- Applications can be located on DLG's website:  
<https://dlg.ky.gov/grants/state/Pages/default.aspx>
- Applications may be submitted via email to **Aaron Jones:**  
[aaronj.jones@ky.gov](mailto:aaronj.jones@ky.gov)



## **RDAAP Memorandum of Agreement & Request for Disbursement**

- Memorandum of Agreement (MOA) is issued after all required application items are received.
- MOA's are sent electronically via email to designated SPGE recipient.
- Require signature from SPGE CEO.
- DLG submits executed MOA to Finance & Administration Cabinet for final approval (5-7 business days).
- DLG sends final MOA and Request for Disbursement (RFD) form.
- Upon receipt of signed RFD form, DLG issues funding.



## **RDAAP Eligible Activities**

- **Per KRS 96.895:**
- (10) All agencies receiving funds under this section shall provide a written report annually, no later than October 1, to the fiscal court that designated it for payment and to the Interim Joint Committee on Appropriations and Revenue. The report shall describe how the funds were expended and the results of the use of funds in terms of economic development and job creation.
- Provide brief description of prior fiscal year project information:
  - **Project Name**
  - **Funding Amount**
  - **Scope of Work**





## Questions?

Office of State Grants  
Department for Local Government  
100 Airport Road, 3<sup>rd</sup> Floor  
Frankfort, Kentucky 40601  
(502) 573-2382 or (800) 346-5606  
<https://dlg.ky.gov/Pages/index.aspx>

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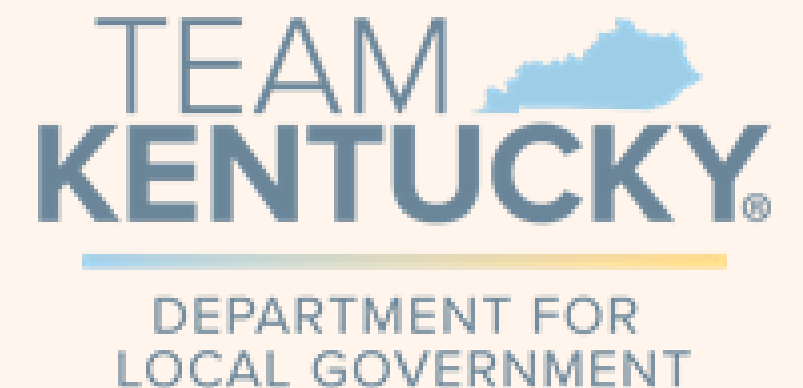
# 2025 County Budget Workshop

## LEGISLATIVE UPDATE

Department for Local Government  
100 Airport Road  
Frankfort KY, 40601

**Matt Stephens**  
**Matt.Stephens@ky.gov**  
**502-564-0318**

**D. Brandon Gibson**  
**David.Gibson@ky.gov**  
**502-782-1118**





# 2025 “Short-Session”

- Section 42 of the Kentucky Constitution provides that in odd-numbered years, a regular session shall end no later than March 30th.
- The legislature started Part I of its session on January 7<sup>th</sup>.
- Part II starts on February 4<sup>th</sup>.
- The last day for new Senate Bills is February 18<sup>th</sup>.
- The last day for new House Bills is February 19<sup>th</sup>.
- The Veto period is March 15<sup>th</sup>- March 26<sup>th</sup>.
- The last day of session is March 28<sup>th</sup>.



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## How to Research a Bill

- This review is meant to highlight significant and/or fast-moving bills.
- You may research these bills or look up others on the KYGA website here: <https://legislature.ky.gov>
- Scroll down and click on “Current Bills (25RS)” to see the 2025 Regular Session Record.
- There you can search bills by number, sponsor, title, “index” or subject-matter, etc.



# House Bill 1

## **AN ACT relating to the individual income tax rate.**

STATUS: Introduced January 7th and assigned to the Appropriations and Revenue Committee; passed the House on January 9th; received in Senate and assigned to the Committee on Committees on January 9th; assigned to the Appropriations and Revenue Committee on January 10th.

- Reduces the individual income tax rate from 4% to 3.5% for taxable years beginning on or after January 1, 2026.
- Fiscal Note provides the tax rate reduction will reduce General Fund annual revenues by approximately \$718 million at full implementation.



# House Bill 26

## AN ACT relating to the individual income tax exclusions.

STATUS: Introduced January 7th and assigned to the Committee on Committees.

- Allows an exclusion from gross income for tax purposes for tips and overtime compensation;
- Includes tips and overtime compensation amounts on employee withholding statements;
- Allows the Department of Revenue to report on the exclusions.



# House Bill 143

## **AN ACT relating to legal liability for local governments.**

STATUS: Introduced January 8th and assigned to the Committees on Committees

- Provides that all forms of local governments shall be liable for damage done during a riot, if they could have prevented the damage, if notice was received of the riot or if there was reason to believe one was about to take place in time to prevent the destruction.
- Provides that any form of local government shall be liable for any injury that results from any defect of any bridge, street, sidewalk, or other public thoroughfare, if notice is provided.





# House Bill 35

## **AN ACT relating to legal liability for local governments.**

STATUS: Introduced January 7th and assigned to the Committees on Committees

- Requires payment to the county of a fee and, if applicable, for each day a prisoner is charged with a felony and lodged in the county with payment ceasing the day the prisoner is acquitted of the felony charges or has a misdemeanor judgment entered or is acquitted;
- Provides that the state pays a fee to counties for lodging prisoners sentenced to death or confinement to the penitentiary, beginning on the date the prisoner is first lodged in the county facility and ending on the day the prisoner is delivered to the penitentiary.



# House Bill 213

## **AN ACT relating to sanctuary policies.**

STATUS: Introduced January 10th and assigned to the Committees on Committees

- Prohibits local governments, including personnel, from enacting, adopting, or otherwise enforcing any sanctuary policy;
- Withdraws sovereign immunity for local governments and local law enforcement agencies allowing court actions for damages, costs, and attorney's fees if a person subject to a federal detainer is released from custody because of a sanctuary policy of the local government or local law enforcement agency and commits a violent crime.



# Senate Bill 60

## AN ACT relating to restoring religious liberty.

STATUS: Introduced January 8th and assigned to the Judiciary Committee on January 10th

- Outlines appropriate relief if government action substantially burdens a person's freedom of religion, without clear and convincing evidence;
- Is retroactive in that it also applies to laws adopted before or after the effective date;
- Withdraws sovereign and governmental immunity and contains a severability clause.
- See also HB 177.



## Senate Bill 71

### **AN ACT relating to public library district boards of trustees.**

STATUS: Introduced January 9th and assigned to the Committee on Committees

- Permits County Judge/Executives to appoint members to a public library board of trustees and fill vacancies with the approval of the fiscal court and without consultation with the previous board members or the Department for Libraries and Archives.



# House Bill 182

## AN ACT relating to government services.

STATUS: Introduced January 9th and assigned to the Committee on Committees

- Prohibits State and local governments from using the word "free" in a description of a benefit, product, or service financed with public funds.
- Defined to also include any agency, authority, board, bureau, commission, committee, department, government corporation, institution, instrumentality, legislative body, political subdivision, public school district, public postsecondary institution, special district, or municipal corporation along with other types of cities, counties, etc.



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# House Bill 171

## **AN ACT relating to special purpose governmental entities.**

STATUS: Introduced January 9th and assigned to the Committee on Committees

- Amends KRS 65A.030, increasing the audit and financial statement responsibility thresholds from \$100,000 to \$150,000 and from \$500,000 to \$700,000, respectively.
- Also applies to KRS 65A.010 and 95A.055 to similarly raise the audit and financial statement responsibility thresholds for fire departments.



# Senate Bill 37

## **AN ACT relating to cremation of dead bodies.**

STATUS: Introduced January 7th and assigned to the State and Local Government Committee on January 9th

- Allows a coroner who is in possession of an unclaimed dead body to have the body buried or cremated with the decision to be made by the governmental entity bearing the expense.



# Interlocal Agreements

## KRS 65.210 to 65.300

Used to permit public agencies to make the most efficient use of their powers by enabling them to cooperate with each to provide services and facilities in a manner to serve the needs and development of local communities.

- Contents of agreement are laid out in KRS 65.250.
- Agreements involving only local governments, an agency, board, instrumentality, or commission created exclusively by one (1) or more local governments send to DLG for approval.
- **DLG.ILA@ky.gov**
- Interlocal Agreements not between a local government or entity created by a local government should be sent to the Attorney General for approval.
  - Including agreements involving the Sheriff's Dept.

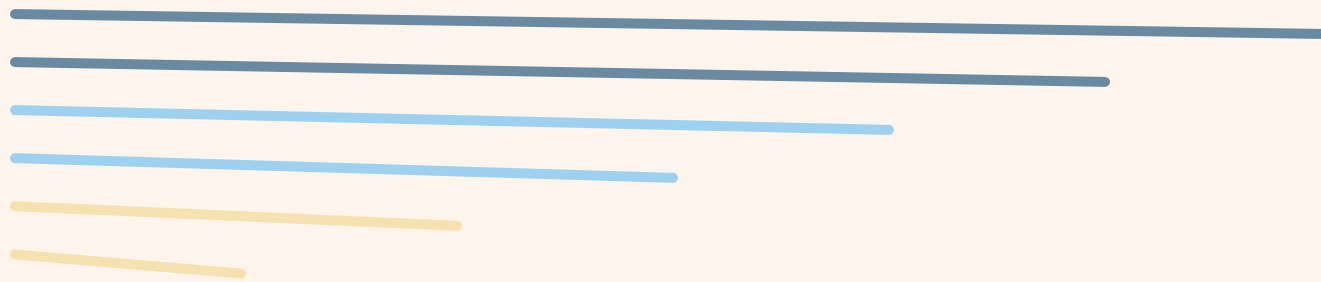




# Interlocal Agreements

## Common Issues

- The interlocal agreement does not specify the manner it plans to use to acquire, hold, and dispose of real and personal property.
- The agreement does not identify a responsible administrator.
- If creating an interlocal agency, the agreement does not specifically include a provision clarifying the organization, composition, and nature of the interlocal agency along with the qualifications of the members of the governing authority.
- Consult with the City Attorney or County Attorney to ensure compliance.



**Website: [dlg.ky.gov](http://dlg.ky.gov)**  
**Phone 502-573-2382**



Thank You  
For Your  
Attention

