TEAM KENTUCKY®

DEPARTMENT FOR LOCAL GOVERNMENT

SPGE Program

Interim Joint Committee on Local Government

October 24, 2023

What are Special Purpose Governmental Entities (SPGEs)?

SPGEs are independent, political subdivisions of the state, government entities that exercise less than statewide jurisdiction and are organized for the purpose of performing specific services within limited boundaries.

A few examples include libraries, tourism, and extensions.

Topics

- DLG Compliance
- New SPGE System Update
- LRC Annual Compliance Report

DLG Responsibility per KRS 65A

Create and maintain:

- Online central registry
- Online reporting portal
- Online public access portal

Monitor compliance:

- Track status changes when notified (Newfound, Dissolution, and Merged SPGEs)
- Prepare statutorily required reports
- Activate noncompliance procedures

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DEPARTMENT FOR LOCAL GOVERNMENT

SPGE Project Roadmap

Task Compliance
Registration & Budget Submissions

Audit Compliance
Requirements & Submissions

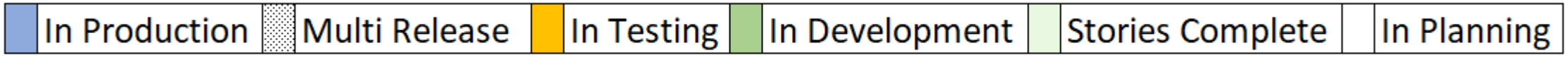
Project Start Date: 1/1/2021
Est Project End Date: 12/31/2024

On Schedule

2021 & 2022 SPGE System Release Roadmap

Releases 1 and 2
11/19/21 to 1/31/22

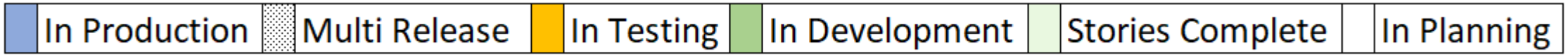
- Build Initial Registration Forms (MVP)
- Registration - Save Registration
- Registration - Step 1 - Verify SPGE Contact information
- Registration - Step 2 - Oversight Agencies
- Registration - Step 3- SPGE Creation and Operational Information
- Registration - Step 4 - FY Registration Fee
- Registration - Step 5 - Taxes and Fees
- Registration - Step 6 - Board Meetings
- Registration - Step 7 - Board Members
- Registration - Payments
- Registration Payments - Call Back Service
- SPGE Management - Upload Files
- SPGE Management - Account Information Screen/Tab
- SPGE Management - Account Information Subsection
- SPGE Management - Account Information Subsection - Taxes and Fees
- SPGE Management - View and Download Files



2021 & 2022 SPGE System Release Roadmap

Releases 1 and 2
11/19/21 to 1/31/22

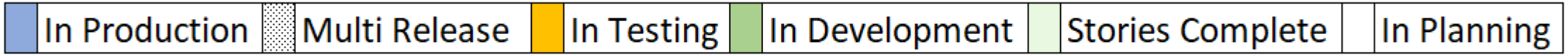
- Non-Enterprise Budget Estimates
- Non-Enterprise Budget Amendments
- Non-Enterprise - Year End Actuals
- Enterprise Budget Estimates
- Enterprise Budget - Exception Report
- Enterprise Budget Year End Actuals
- Identity Management - Setup User Account
- Identity Management - User Account - Update account information
- Identity Management - User Account - Password Change
- Identity Management - Deactivate User
- Identity Mgmt - Assign Roles
- Identity Management - Verify Email/Account Activation
- Identity Management - User Account - Forgot Password
- Identity Mgmt - Login Process
- Identity Management - Manage Roles
- Identity Management - Setup Internal User Account



2021 & 2022 SPGE System Release Roadmap

Releases 1 and 2
11/19/21 to 1/31/22

- SPGE Dashboard - Checklist
- SPGE Dashboard - Summary Fields
- SPGE Dashboard - Closed Checklist
- User Dashboard- General System alert
- User Dashboard - SPGE List
- Bulk Creation of User Accounts
- Water Districts - Restructure Tables
- Water District - Budget Amendments
- DLG Admin Panel - User List
- DLG Admin Panel - New SPGE Creation
- Data Migration
- Data Model
- Specialty Form - Registration - Housing Authority Exclusion
- Create Exception for Budget Data
- Create Authorizations



2022 SPGE System Release Roadmap

Release 3a (4/8/22)	**Release 3b** (7/1/22)	**Release 4** (10/7/22)	**Release 4b** (10/21/22)
SPGE Calendar Doc	GE – Grant Form Process	MU – W/Components Budget Form	SPGE Dashboard Status Change	Audit Process
EB Estimates	GE – Grant Upload Process	MU – Fed Form Upload w/Components	Housing Authority (Cycle 4)	LRC Report (Final)
EB Amendments	GE – Grant Approval Process	MU – Fed Form Upload w/o Components	Identity Mgmt.	Data Integrity Reports - Check – LRC (5002)
EB Year End Actuals		MU – Pub Form Upload w/Components	Save Filter/ List	
Registration Fee Exemption		MU – Pub Form Upload w/o Components	SPGE Position Change	
Whitelist Capability			LRC Report (Draft) (9/30/22)	
SPGE Dashboard - User List Section				

In Production | Multi Release | In Testing | In Development | Stories Complete | In Planning

2023 SPGE System Release Roadmap

Release 5 (March)

- SPGE Dashboard SC Notes
- Data Migration-- Compliance Spreadsheet (Cycle 4)
- External Save Filter/ List
- Identity Management - Delete Unverified Accounts + Bug

Release 6 (June)

- SPGE Dashboard SC Notifications
- SPGE Dashboard Status Change
- SPGE Dashboard Oversight Agencies - Email Address
- Audit of the Audit Process
- Audit Process
- Refactor #3 - New Oversight Agency Management Screens
- Grant Exemptions (Pt 2)
- Budget Summary (Grant Exemption: Non-Enterprise)
- SPGE Dashboard - Closed Tasks
- SPGE Dashboard - SPGE Users List
- User Dashboard - Notifications - Modify

In Production | Multi Release | In Testing | In Development | Stories Complete | In Planning

2023 SPGE System Release Roadmap

Release 7 (July)

- Audit Process (Pt 1)
- SPGE District Type & Status Rules
- Budget Summary (Grant Exemption: Enterprise)
- Budget Summary (Grant Exemption: WD)

Release 8 (August)

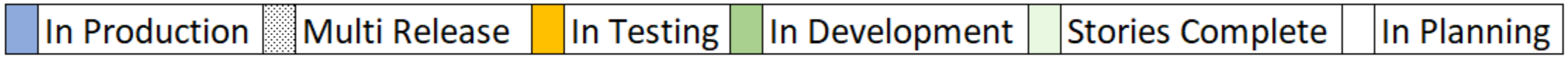
- Audit Process (Pt 2)
- Date of Last Known Audit Received
- Convert Historical Audit PDFs
- Housing Authority clean-up

Release 9 (September)

- LRC Report (Pt 1)
- Exemption Flags and Reason for Open Tasks
- Fire Departments (Pt 1)
- Support Page
- Hold Data Cleanup (Pt 1)
- Merge Data Cleanup (Pt 1)
- New Grant Type - ARPA

Release 10 (October)

- LRC Report/PP (Pt 2)
- Hold Process (Pt 2)
- District Type (Pt 1)
- Budget Form Grant Payouts and Appropriations
- DLG Admin - Field Authorization
- Newfound/Newly Created



2023 SPGE System Release Roadmap

Release 11 (November)

- Dissolution – Refactor Oversight
- Refactor#1 - Database Chg
- Refactor#2 - Data Cleanup and Conversion
- Registration –Oversight Agency email
- Quality of Life Enhancements
- Audit Process (Pt 3) Municipal Utilities
- Fire Departments (Pt 2)
- YE Actuals - Acknowledgements

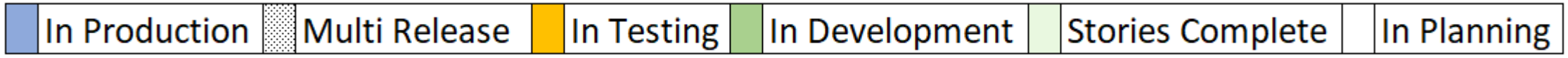
Release 12 (December)

- Dissolution Feature
- Final Address Cleanup & Validation
- Display the Audit and Registration Fee Calculation
- Quality of Life Enhancements

In Production | Multi Release | In Testing | In Development | Stories Complete | In Planning

2024 SPGE System Release Roadmap

Release 1 (January)		Release 2 (February)	Release 3 (March)
AFR Feature	Newfound/Newly Created Feature	Notes Templates	Tax Rate Calculation Feature
Merge Feature	Ethics Ordinance Feature	Notes Doc File Links (URL) and Uploads	
Declassify Feature		Reporting (ORR)	
Newspaper Feature			

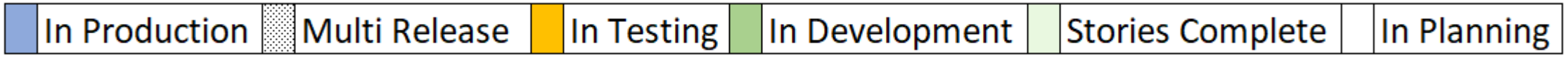


2024 SPGE System Release Roadmap

DLG Message Center (April & May)

Transition Time Between Phases (60 days)

- SPGE Board Member Expiration
- Noncompliance Notifications
- Fire Approval/Denial
- Grant Approval/Denial
- Dissolution Approval/Denial
- Merge Approval/Denial
- Oversight – Tax Rates Ready
- Other Communications



2024 SPGE System Release Roadmap

Final Clean-up and Enhancements

Release 1 (June)

- Training
- Reporting
- SPGE Message Alert – with filters

Release 2 (July)

- Identity Mgmt – Secondary Accts
- Identity Mgmt – Clone Accts

Release 3 (Aug)

Release 4 (Sept)

Release 5 (Oct)

Release 6 (Nov)

Release 7 (Dec)

In Production | Multi Release | In Testing | In Development | Stories Complete | In Planning

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LRC Compliance Report Update

Footnotes & Assumptions

- Updated Data is as of – October 18, 2023, 7:35 am
  - Compliance is based on all Active SPGEs

Highlights

- The Audit Feature is complete except for the District Type - Municipal Utilities
- In April 2023, the first phase of the public portal went live

Status Summary

Status	Count	Percentage of SPGEs
273 Exempt	430	21.87%
75 Exempt	31	1.58%
Active	1409	71.72%
Hold	23	1.17%
Process - Dissolution	11	0.56%
Process - Merged	2	0.10%
Result - Dissolved	37	1.88%
Result - Merged	22	1.12%

Overall Compliance

Compliant (%)	Non-Compliant (%)	Compliant (#)	Non-Compliant (#)
90.70%	9.30%	1278	131

Compliance by Fiscal Year

Fiscal Year	Compliant (%)	Non-Compliant (%)	Compliant (#)	Non-Compliant (#)
2015	99.61%	0.39%	1289	5
2016	99.77%	0.23%	1304	3
2017	99.77%	0.23%	1320	3
2018	99.78%	0.22%	1342	3
2019	99.18%	0.82%	1338	11
2020	99.12%	0.88%	1346	12
2021	98.98%	1.02%	1365	14
2022	98.35%	1.65%	1369	23
2023	91.47%	8.53%	1287	120
2024	94.09%	5.91%	1195	75

Compliance by Cycle

Cycle	Compliant (%)	Non-Compliant (%)	Compliant (#)	Non-Compliant (#)
Jan-Dec	99.26%	0.74%	134	1
Apr-Mar	100.00%	0.00%	40	0
Jul-Jun	90.00%	10.00%	1098	122
Oct-Sep	42.86%	57.14%	6	8

Task Compliance – Registration & Budget Submissions

Compliance by District Type

District Type	Compliant (%)	Non-Compliant (%)	Compliant (#)	Non-Compliant (#)
Agricultural Extension	100.00%	0.00%	119	0
Air Board	84.44%	15.56%	38	7
Ambulance	88.37%	11.63%	38	5
Area Development	86.67%	13.33%	13	2
Area Planning Commission	100.00%	0.00%	16	0
Cable Commission	100.00%	0.00%	3	0
Community Action Corporation	100.00%	0.00%	23	0
Community Correction Advisory	100.00%	0.00%	1	0
Community Improvement	100.00%	0.00%	5	0
Courthouse Commission	100.00%	0.00%	1	0
Drainage and Levee	66.67%	33.33%	2	1
Emergency Telephone Service	100.00%	0.00%	13	0
Fire Protection	74.74%	25.26%	71	24
Flood Control	100.00%	0.00%	1	0
Hospital	75.00%	25.00%	6	2
Housing Authority	90.43%	9.57%	85	9
Human Rights Commission	100.00%	0.00%	1	0
Humane Society	100.00%	0.00%	1	0
Industrial Development Authority/Economic Development	85.26%	14.74%	81	14
Landbank Authority	100.00%	0.00%	1	0
Library	94.83%	5.17%	110	6
Mass Transit Authority	100.00%	0.00%	7	0
Mental Health	100.00%	0.00%	10	0

Task Compliance

Registration & Budget Submissions

Compliance by District Type

District Type	Compliant (%)	Non-Compliant (%)	Compliant (#)	Non-Compliant (#)
Other	100.00%	0.00%	5	0
Parks and Recreation	75.00%	25.00%	12	4
Public Health	95.76%	4.24%	113	5
Public Health (Fee Exemption)	89.66%	10.34%	52	6
Public Utilities (With Components)	76.92%	23.08%	10	3
Public Utilities (Without Components)	100.00%	0.00%	1	0
Recycling	100.00%	0.00%	1	0
Regional Jail	100.00%	0.00%	4	0
Rescue Squad	52.94%	47.06%	9	8
Riverport Authority	100.00%	0.00%	10	0
Sanitation District	87.50%	12.50%	21	3
Senior Center	100.00%	0.00%	1	0
Sewer District	81.82%	18.18%	9	2
Soil and Water Conservation	100.00%	0.00%	120	0
Solid Waste Management	66.67%	33.33%	4	2
Tourist and Convention	79.09%	20.91%	87	23
TVA Municipal Utilities (With components)	100.00%	0.00%	7	0
TVA Municipal Utilities (Without Components)	75.00%	25.00%	3	1
Utility Provider (Combined)	100.00%	0.00%	1	0
Water Commission	87.50%	12.50%	7	1
Water District	99.10%	0.90%	110	1
Watershed Conservancy	95.74%	4.26%	45	2

Task Compliance

Registration & Budget Submissions

Overall Audit Compliance

Compliant (%)	Non-Compliant (%)	Compliant (#)	Non-Compliant (#)
71.89%	28.11%	1013	396

Audit Compliance by Fiscal Year

Fiscal Year	Compliant (%)	Non-Compliant (%)	Compliant (#)	Non-Compliant (#)
2015	93.97%	6.03%	1215	78
2016	94.57%	5.43%	1236	71
2017	94.71%	5.29%	1254	70
2018	88.03%	11.97%	1184	161
2019	92.15%	7.85%	1244	106
2020	91.02%	8.98%	1237	122
2021	88.69%	11.31%	1223	156
2022	81.69%	18.31%	1138	255
2023	96.80%	3.20%	1362	45
2024	96.69%	3.31%	1228	42

Audit Compliance by Cycle

Cycle	Compliant (%)	Non-Compliant (%)	Compliant (#)	Non-Compliant (#)
Jan-Dec	92.59%	7.41%	125	10
Apr-Mar	100.00%	0.00%	40	0
Jul-Jun	68.44%	31.56%	835	385
Oct-Sep	92.86%	7.14%	13	1

Audit Compliance – Requirements & Submissions

Audit Compliance by District Type

District Type	Compliant (%)	Non-Compliant (%)	Compliant (#)	Non-Compliant (#)
Agricultural Extension	84.03%	15.97%	100	19
Air Board	44.44%	55.56%	20	25
Ambulance	53.49%	46.51%	23	20
Area Development	93.33%	6.67%	14	1
Area Planning Commission	81.25%	18.75%	13	3
Cable Commission	33.33%	66.67%	1	2
Community Action Corporation	86.96%	13.04%	20	3
Community Correction Advisory	100.00%	0.00%	1	0
Community Improvement	20.00%	80.00%	1	4
Courthouse Commission	100.00%	0.00%	1	0
Drainage and Levee	0.00%	100.00%	0	3
Emergency Telephone Service	61.54%	38.46%	8	5
Fire Protection	56.84%	43.16%	54	41
Flood Control	0.00%	100.00%	0	1
Hospital	62.50%	37.50%	5	3
Housing Authority	94.68%	5.32%	89	5
Human Rights Commission	100.00%	0.00%	1	0
Humane Society	100.00%	0.00%	1	0
Industrial Development Authority/Economic Development	52.63%	47.37%	50	45
Landbank Authority	100.00%	0.00%	1	0
Library	84.48%	15.52%	98	18
Mass Transit Authority	85.71%	14.29%	6	1
Mental Health	10.00%	90.00%	1	9

Audit Compliance

Requirements & Submissions

Audit Compliance by District Type

District Type	Compliant (%)	Non-Compliant (%)	Compliant (#)	Non-Compliant (#)
Other	80.00%	20.00%	4	1
Parks and Recreation	50.00%	50.00%	8	8
Public Health	71.19%	28.81%	84	34
Public Health (Fee Exemption)	81.03%	18.97%	47	11
Public Utilities (With Components)	69.23%	30.77%	9	4
Public Utilities (Without Components)	0.00%	100.00%	0	1
Recycling	0.00%	100.00%	0	1
Regional Jail	25.00%	75.00%	1	3
Rescue Squad	5.88%	94.12%	1	16
Riverport Authority	60.00%	40.00%	6	4
Sanitation District	70.83%	29.17%	17	7
Senior Center	0.00%	100.00%	0	1
Sewer District	54.55%	45.45%	6	5
Soil and Water Conservation	84.17%	15.83%	101	19
Solid Waste Management	50.00%	50.00%	3	3
Tourist and Convention	66.36%	33.64%	73	37
TVA Municipal Utilities (With components)	85.71%	14.29%	6	1
TVA Municipal Utilities (Without Components)	0.00%	100.00%	0	4
Utility Provider (Combined)	100.00%	0.00%	1	0
Water Commission	62.50%	37.50%	5	3
Water District	93.69%	6.31%	104	7
Watershed Conservancy	61.70%	38.30%	29	18

Audit Compliance

Requirements & Submissions

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