SPGE Program

Interim Joint Committee on Local Government

October 22, 2024

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

SPGE Foundational System Update

New SPGE Enhancement 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, Newly Created, Dissolution, and Merged SPGEs)
- Prepare statutorily required reports
- Activate noncompliance procedures

SPGE Foundation Project Costs – Data as of 10/17/2024

Fund	Fiscal Year					Grand Total
	2021	2022	2023	2024	2025	
COT Legacy Modernization Fund	$ 79,906.25	$ 518,448.75	$ 208,395.00	$ -	$ -	$ 806,750.00
SPGE Restricted Account	$ -	$ -	$ 124,395.00	$ 374,540.00	$ 60,863.26	$ 559,798.26
DLG General Fund	$ -	$ 4,416.20	$ 6,750.77	$ 6,153.47	$ 1,488.53	$ 18,808.97
Grand Total	$ 79,906.25	$ 522,864.95	$ 339,540.77	$ 380,693.47	$ 62,351.79	$ 1,385,357.23

Additional Notes:
- This does **not** include administrative costs.
- The DLG General Fund has not yet been reimbursed from the SPGE Restricted Account due to the billing process, where costs are invoiced after services are rendered rather than upfront.

2021 & 2022 SPGE System Release Roadmap

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

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

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

2021 & 2022 SPGE System Release Roadmap

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

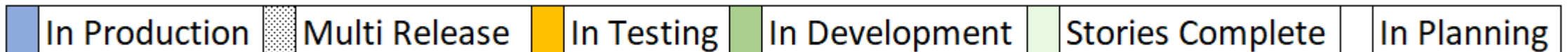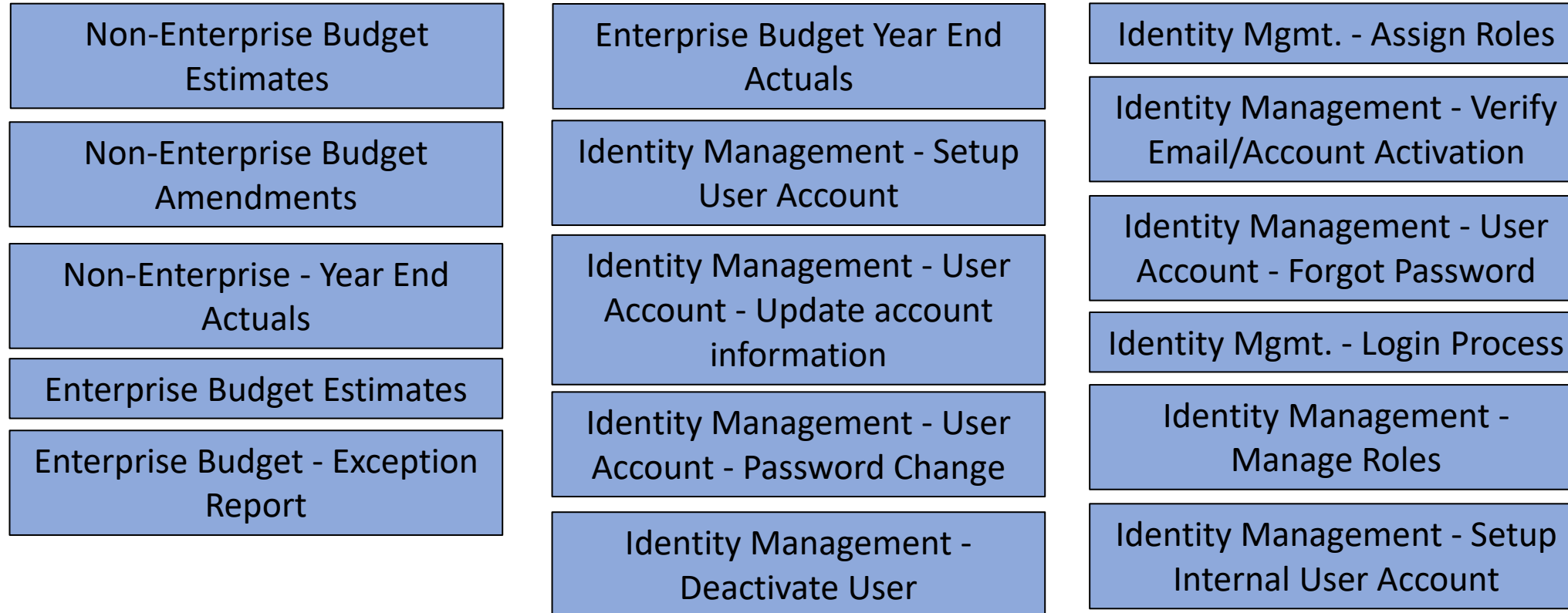|		
Non-Enterprise Budget Estimates	Enterprise Budget Year End Actuals	Identity Mgmt. - Assign Roles
Non-Enterprise Budget Amendments	Identity Management - Setup User Account	Identity Management - Verify Email/Account Activation
Non-Enterprise - Year End Actuals	Identity Management - User Account - Update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

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

2021 & 2022 SPGE System Release Roadmap
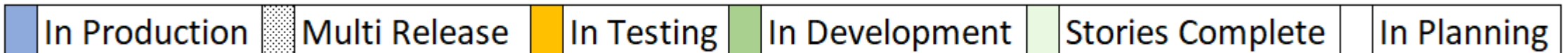
Releases 1 and 2
11/19/21 to 1/31/22

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

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

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
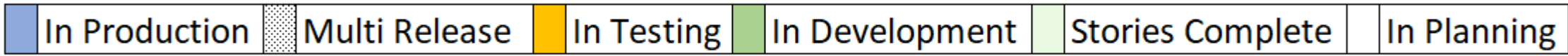
Release 5 (March)	Release 6 (June)

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 Refactor #3
- 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
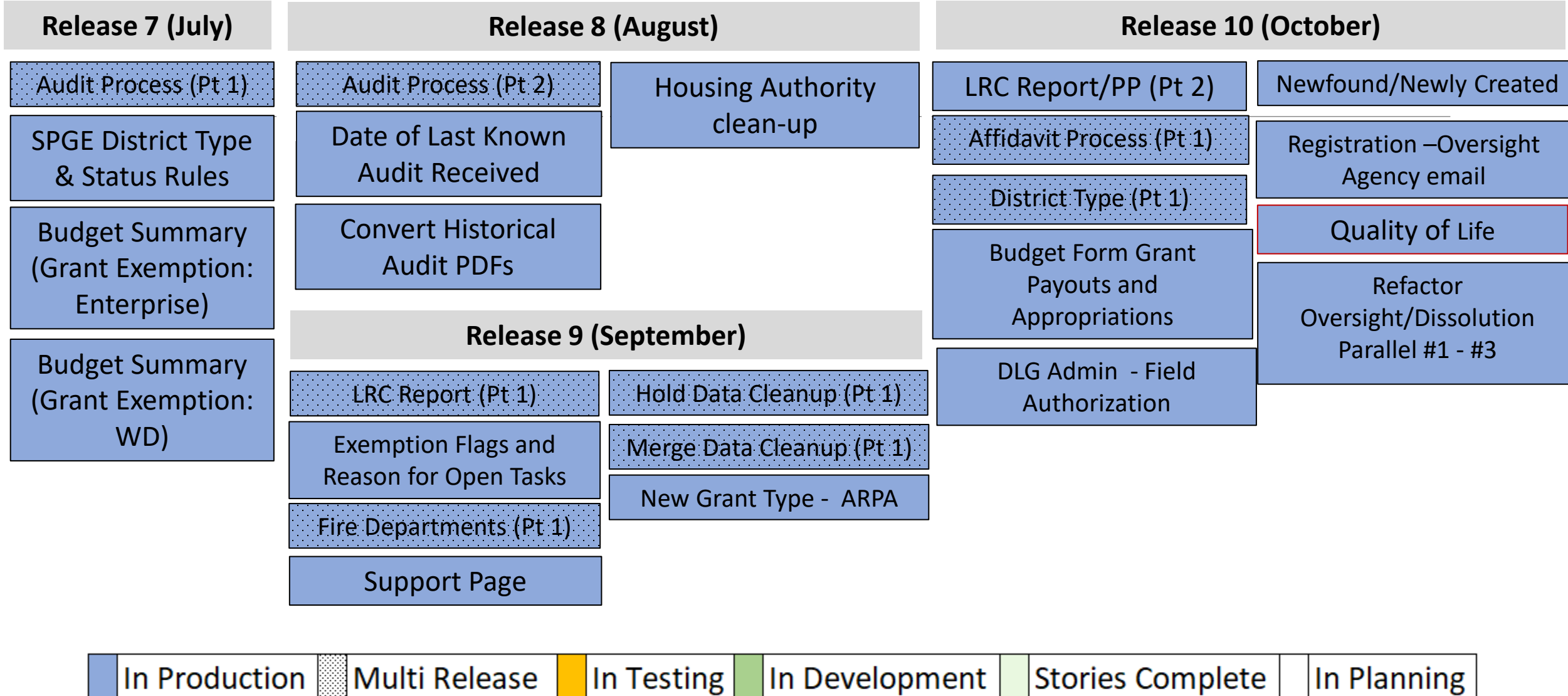- User Dashboard - Notifications - Modify

Legend: 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)
- Affidavit Process (Pt 1)
- District Type (Pt 1)
- Budget Form Grant Payouts and Appropriations
- DLG Admin - Field Authorization
- Newfound/Newly Created
- Registration –Oversight Agency email
- Quality of Life
- Refactor Oversight/Dissolution Parallel #1 - #3

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

2023 SPGE System Release Roadmap

Release (November)	Release 11 (December)
	Release 10 Cleanup
	Audit Process (Pt 3) Municipal Utilities
	Quality of Life Enhancements
	YE Actuals - Acknowledgements

In Production | Multi Release | In Testing | In Development | Stories Complete | In Planning
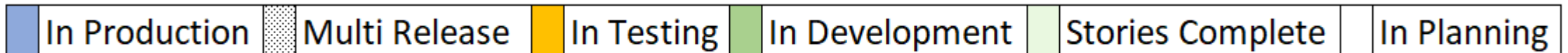
2024 SPGE System Release Roadmap

Release 12 (January '24)	(February '24 combined with March '24)
Quality of Life Enhancements	Tax Rate Calculation Feature
Release 11 Cleanup	

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

2024 SPGE System Release Roadmap

Release 13 (March '24)	Release 13b & 14a (April '24 – May '24)
Tax Rate Calculation Feature	Affidavit Process
Multi-YR Grant Process	Tax Rate Calculation Feature
Quality of Life	
Release 12 Cleanup	

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

2024 SPGE System Release Roadmap

Release 14b (July '24)

Tax Rate Calculation Feature

Release 15 (August '24)

Affidavit, Grant Exemption, Tax Rate Calculation Enhancements

Release 16: LRC Prep (Sept '24)

Fire Departments (Priority before LRC)

Release 17 (October '24)

Grant Revision (Future Payouts)

Fire Departments (Work Basket)

Release 17   (November '24)

Refactor Oversight Agency – #1 Database Changes

Refactor Oversight Agency – #2 Data Cleanup and Conversion

Refactor Oversight/Dissolution – Update Roles External Screen #4A

Refactor Oversight/Dissolution – Add Users to Management Screen #4B

Refactor Oversight/Dissolution – Update Authorization Logic #5

Refactor Oversight/Dissolution – Update SPGE Oversight Agency Screen #6

Refactor Oversight/Dissolution – Update Step 2 of Registration Screen

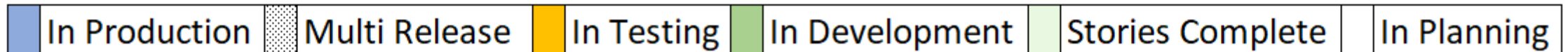| In Production | Multi Release | In Testing | In Development | Stories Complete | In Planning |

2024 SPGE System Release Roadmap

Release 18 A (December 2024)

Dissolution Feature
Final Clean Up
Lessons Learned
Project Transition & Close Out

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

SPGE System Enhancement Plan – Overview of Key Features

As we continue to enhance the SPGE system, our goal is to improve efficiency, transparency, and communication for both the SPGEs and the DLG. Today, I'll be sharing a few of the key upgrades that are part of our enhancement plan. These updates will help streamline processes, improve user experience, and ensure that important compliance measures are maintained. While this isn't an exhaustive list, it highlights some of the most impactful changes we're implementing to support our ongoing efforts. Let's look at some of these enhancements.

Here is a sample of what's included:

- **2-Way Message Center:** Enhanced communication between SPGEs and DLG
- **Newspaper Accounts Receivable and Payable:** Streamlined management of newspaper billing and payments
- **Newfound and Newly Created SPGEs:** Tracking and reporting on new SPGE formations
- **SPGEs Who Have Merged:** Monitoring and reporting on SPGEs that have merged with others
- **Ethic Ordinance:** Compliance checks for local government ethics ordinances
- **Automated Noncompliance Notifications:** Automatic alerts to SPGEs for noncompliance status
- **Newsletter:** Regular updates and key information delivered to SPGEs
- **Board Member Expirations:** Tracking of board member terms and expirations
- **SPGE Dashboard – User Visits:** Insights into dashboard usage and user activity
- **Identity Management - Secondary Accounts:** Manage additional user accounts under a single SPGE
- **Identity Management - Clone Accounts:** Duplicate existing accounts for streamlined user setup

2025 & 2026 SPGE Enhancements Release Roadmap

Release 1: Message Center (Jan-Feb '25)

Duration: (60 days)

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

In Production | Multi Release | In Testing | In Development | Stories Complete | In Planning
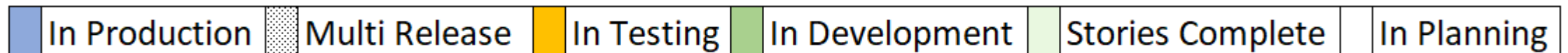
2025 & 2026 SPGE Enhancements Release Roadmap

Release 2 (Mar '25)	Release 3 (Apr '25)	Release 4 (May '25)
Merge Feature	Newfound/Newly Created Feature	Ethics Ordinance Feature
Newspaper Feature	Release 2 Cleanup	Declassify Feature
Release 1 Cleanup		

| In Production | Multi Release | In Testing | In Development | Stories Complete | In Planning |
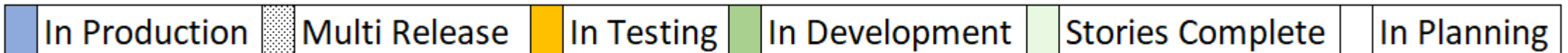
2025 & 2026 SPGE Enhancements Release Roadmap

Release 5 (June '25)	Release 6 (July '25)
AFR Feature	Notes Templates
	Notes Doc File Links (URL) and Uploads
	Reporting
	Reporting (ORR)

In Production | Multi Release | In Testing | In Development | Stories Complete | In Planning
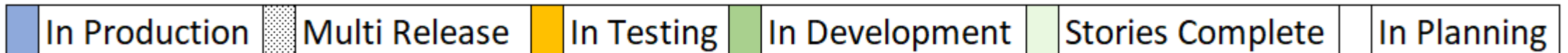
2025 & 2026 SPGE Enhancements Release Roadmap

Release 7 (Aug '25)
Training
SPGE Message Alert – with filters
SPGE Dashboard User Visits

Release 8 (Sept '25)
Identity Mgmt. – Secondary Accts
Identity Mgmt. – Clone Accts

In Production | Multi Release | In Testing | In Development | Stories Complete | In Planning
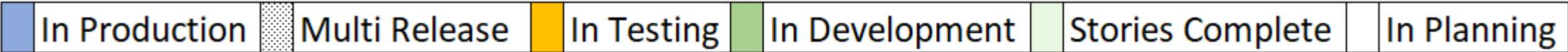
2025 & 2026 SPGE Enhancements Release Roadmap

Release 9 (Oct ''25)	**Release 10 (Nov '25)**
Release 11 (Dec ''25)	**Release 12 (Jan '26)**
Release 13 (Feb '26)	**Release 14 (Mar '26)**
Release 15 (April '26)	**Release 16 (May '26)**

Release 17 (June '26)

Final Clean Up
Lessons Learned
Project Transition & Close Out
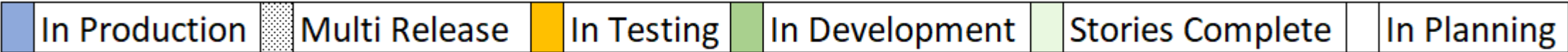
In Production	Multi Release	In Testing	In Development	Stories Complete	In Planning

Status Summary

Status	Count	Percentage of SPGEs
273 Exempt	429	21.70%
75 Exempt	31	1.57%
Active	1393	70.46%
Hold	48	2.43%
Process - Dissolution	1	0.05%
Process - New Found	6	0.30%
Result - Dissolved	44	2.23%
Result - Merged	25	1.26%

- Updated Data is as of – October 17, 2024, 9:28 am
  - Compliance is based on all Active SPGEs

Highlights

- Affidavit Acceptance Process
- Semi Automated SPGE Tax Rate Calculations

Overall Compliance

Compliant (%)	Non-Compliant (%)	Compliant (#)	Non-Compliant (#)
88.80%	11.20%	1237	156

Compliance by Fiscal Year

Fiscal Year	Compliant (%)	Non-Compliant (%)	Compliant (#)	Non-Compliant (#)
2015	99.61%	0.39%	1268	5
2016	99.77%	0.23%	1283	3
2017	99.69%	0.31%	1298	4
2018	99.70%	0.30%	1318	4
2019	99.40%	0.60%	1317	8
2020	99.33%	0.67%	1325	9
2021	98.75%	1.25%	1338	17
2022	98.47%	1.53%	1348	21
2023	97.34%	2.66%	1352	37
2024	90.14%	9.86%	1253	137
2025	93.00%	7.00%	1169	88

Compliance by Cycle

Cycle	Compliant (%)	Non-Compliant (%)	Compliant (#)	Non-Compliant (#)
Jan-Dec	95.59%	4.41%	130	6
Apr-Mar	100.00%	0.00%	40	0
Jul-Jun	88.27%	11.73%	1061	141
Oct-Sep	40.00%	60.00%	6	9

Task Compliance — Registration & Budget Submissions

Compliance by District Type

District Type	Non-Compliant (%)	Compliant (%)	Compliant (#)	Non-Compliant (#)
Agricultural Extension	0.00%	100.00%	118	0
Air Board	14.29%	85.71%	30	5
Ambulance	17.50%	82.50%	33	7
Area Development	0.00%	100.00%	15	0
Area Planning Commission	12.50%	87.50%	14	2
Cable Commission	0.00%	100.00%	3	0
Cemetery	100.00%	0.00%	0	1
Community Action Corporation	13.04%	86.96%	20	3
Community Correction Advisory	0.00%	100.00%	1	0
Community Improvement	0.00%	100.00%	5	0
Courthouse Commission	0.00%	100.00%	1	0
Drainage and Levee	33.33%	66.67%	2	1
Emergency Telephone Service	7.69%	92.31%	12	1
Fire Protection	17.20%	82.80%	77	16
Flood Control	0.00%	100.00%	1	0
Hospital	0.00%	100.00%	8	0
Housing Authority	11.46%	88.54%	85	11
Human Rights Commission	0.00%	100.00%	1	0
Humane Society	0.00%	100.00%	1	0
Industrial Development Authority/Economic Development	18.37%	81.63%	80	18
Landbank Authority	0.00%	100.00%	1	0
Library	3.70%	96.30%	104	4
Mass Transit Authority	0.00%	100.00%	7	0
Mental Health	0.00%	100.00%	10	0

Task Compliance
Registration & Budget Submissions

Compliance by District Type

District Type	Non-Compliant (%)	Compliant (%)	Compliant (#)	Non-Compliant (#)
Other	16.67%	83.33%	5	1
Parks and Recreation	14.29%	85.71%	12	2
Public Health	10.17%	89.83%	106	12
Public Health (Fee Exemption)	25.86%	74.14%	43	15
Public Utilities (With Components)	7.69%	92.31%	12	1
Public Utilities (Without Components)	0.00%	100.00%	1	0
Recycling	0.00%	100.00%	1	0
Regional Jail	0.00%	100.00%	1	0
Rescue Squad	50.00%	50.00%	8	8
Riverport Authority	10.00%	90.00%	9	1
Sanitation District	20.00%	80.00%	20	5
Senior Center	0.00%	100.00%	1	0
Sewer District	10.00%	90.00%	9	1
Soil and Water Conservation	2.50%	97.50%	117	3
Solid Waste Management	28.57%	71.43%	5	2
Tourist and Convention	24.14%	75.86%	88	28
TVA Municipal Utilities (With components)	0.00%	100.00%	7	0
TVA Municipal Utilities (Without Components)	25.00%	75.00%	3	1
Utility Provider (Combined)	0.00%	100.00%	2	0
Water Commission	0.00%	100.00%	7	0
Water District	4.50%	95.50%	106	5
Watershed Conservancy	4.26%	95.74%	45	2

Task Compliance
Registration & Budget Submissions

Overall Audit Compliance

Compliant (%)	Non-Compliant (%)	Compliant (#)	Non-Compliant (#)
88.01%	11.99%	1226	167

Audit Compliance by Fiscal Year

Fiscal Year	Compliant (%)	Non-Compliant (%)	Compliant (#)	Non-Compliant (#)
2015	97.88%	2.12%	1245	27
2016	98.13%	1.87%	1262	24
2017	98.08%	1.92%	1278	25
2018	95.16%	4.84%	1259	64
2019	97.59%	2.41%	1295	32
2020	97.08%	2.92%	1297	39
2021	97.35%	2.65%	1320	36
2022	93.87%	6.13%	1287	84
2023	92.81%	7.19%	1290	100
2024	98.21%	1.79%	1368	25
2025	98.01%	1.99%	1232	25

Audit Compliance by Cycle

Cycle	Compliant (%)	Non-Compliant (%)	Compliant (#)	Non-Compliant (#)
Jan-Dec	92.65%	7.35%	126	10
Apr-Mar	100.00%	0.00%	40	0
Jul-Jun	87.02%	12.98%	1046	156
Oct-Sep	93.33%	6.67%	14	1

Audit Compliance — Requirements & Submissions

Audit Compliance by District Type

District Type	Compliant (%)	Non-Compliant (%)	Compliant (#)	Non-Compliant (#)
Agricultural Extension	97.46%	2.54%	115	3
Air Board	80.00%	20.00%	28	7
Ambulance	72.50%	27.50%	29	11
Area Development	100.00%	0.00%	15	0
Area Planning Commission	100.00%	0.00%	16	0
Cable Commission	100.00%	0.00%	3	0
Cemetery	100.00%	0.00%	1	0
Community Action Corporation	95.65%	4.35%	22	1
Community Correction Advisory	100.00%	0.00%	1	0
Community Improvement	80.00%	20.00%	4	1
Courthouse Commission	100.00%	0.00%	1	0
Drainage and Levee	0.00%	100.00%	0	3
Emergency Telephone Service	76.92%	23.08%	10	3
Fire Protection	80.65%	19.35%	75	18
Flood Control	100.00%	0.00%	1	0
Hospital	87.50%	12.50%	7	1
Housing Authority	98.96%	1.04%	95	1
Human Rights Commission	100.00%	0.00%	1	0
Humane Society	100.00%	0.00%	1	0
Industrial Development Authority/Economic Development	74.49%	25.51%	73	25
Landbank Authority	100.00%	0.00%	1	0
Library	94.44%	5.56%	102	6
Mass Transit Authority	85.71%	14.29%	6	1
Mental Health	70.00%	30.00%	7	3

Audit Compliance
Requirements & Submissions

Audit Compliance by District Type

District Type	Compliant (%)	Non-Compliant (%)	Compliant (#)	Non-Compliant (#)
Other	83.33%	16.67%	5	1
Parks and Recreation	78.57%	21.43%	11	3
Public Health	94.92%	5.08%	112	6
Public Health (Fee Exemption)	96.55%	3.45%	56	2
Public Utilities (With Components)	92.31%	7.69%	12	1
Public Utilities (Without Components)	100.00%	0.00%	1	0
Recycling	100.00%	0.00%	1	0
Regional Jail	100.00%	0.00%	1	0
Rescue Squad	37.50%	62.50%	6	10
Riverport Authority	100.00%	0.00%	10	0
Sanitation District	76.00%	24.00%	19	6
Senior Center	100.00%	0.00%	1	0
Sewer District	70.00%	30.00%	7	3
Soil and Water Conservation	100.00%	0.00%	120	0
Solid Waste Management	42.86%	57.14%	3	4
Tourist and Convention	76.72%	23.28%	89	27
TVA Municipal Utilities (With components)	100.00%	0.00%	7	0
TVA Municipal Utilities (Without Components)	100.00%	0.00%	4	0
Utility Provider (Combined)	100.00%	0.00%	2	0
Water Commission	85.71%	14.29%	6	1
Water District	91.89%	8.11%	102	9
Watershed Conservancy	78.72%	21.28%	37	10

Audit Compliance
Requirements & Submissions

Kentucky Department for Local Government

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