



MEMO

TO: LEGISLATIVE RESEARCH COMMISSION
FROM: TODD J. KILBURN, KCTCS CHIEF FINANCIAL OFFICER
**RE: KCTCS RESPONSE TO THE KENTUCKY FIRE COMMISSION
MINIMUM TRAINING STANDARDS AND ADMINISTRATIVE
SPENDING AUDIT**
DATE: JUNE 12, 2025

I. INTRODUCTION

I regret that I am unable to attend today's committee meeting, as I am currently in Elizabethtown for a meeting of our Board of Regents. However, please accept this memorandum as the Kentucky Community & Technical College System's (KCTCS) formal response to the Legislative Research Commission's (LRC) audit of the Kentucky Fire Commission's Minimum Training Standards and Administrative Spending.

Specifically, KCTCS accepts Recommendation 3.1 and offers feedback regarding Matter for Legislative Consideration 4.A and Recommendation 4.1. This memo outlines our proposed path forward in addressing these recommendations.

II. RECOMMENDATION 3.1

KCTCS accepts Recommendation 3.1 and is actively working with the Fire Commission to promulgate administrative regulations that formally establish the reduced training hour requirements for both professional and volunteer firefighters. These requirements are based on the standards of the Fire Commission's new Basic I and Basic II certifications and will be implemented in accordance with Chapter 13A.

III. MATTER FOR LEGISLATIVE CONSIDERATION 4.A

KCTCS agrees with the recommendation outlined in Matter 4.A. We acknowledge that our historical interpretation of KRS 95A.240 and KRS 95A.262 did not align with the interpretation provided by the audit team. We appreciate their perspective and support the recommendation to clarify the statutory language. This clarification will help ensure internal compliance and enhance our ability to demonstrate such compliance.

IV. RECOMMENDATION 4.1

While we acknowledge the audit team’s interpretation of KRS 95A.262(7), we note that it presents significant challenges in isolating expenses related to specific programs from overall administrative costs. For example, salaries and benefits are not easily segregated by program under our current accounting practices. To ensure consistency and efficiency, we apply the same standards throughout the entire KCTCS system.

Historically, KCTCS has interpreted the five percent (5%) administrative cap referenced in KRS 95A.240(3) as synonymous with the five percent (5%) referenced in KRS 95A.262(7). As such, we have not maintained separate accounting structures to differentiate between the two.

KRS 95A.220(3) states:

“There is established the ‘Firefighters Foundation Program fund’ consisting of appropriations from the general fund of the Commonwealth of Kentucky, and insurance premium surcharge proceeds and earnings on the investments of those proceeds which accrue to this fund pursuant to KRS 42.190 and 136.392. The fund may also receive any other funds, gifts or grants made available to the state for distribution to local governments and volunteer fire departments in accordance with the provisions of KRS 95A.200 to 95A.300 and KRS 95A.262.”

Because KRS 95A.220(3) states that the Firefighters Foundation Program fund includes appropriations from the General Fund as well as other sources such as gifts or grants, and due to the similar language used in KRS 95A.240 (“administering the fund”) and KRS 95A.262 (“administering the funds”), both referencing the Firefighters Foundation Program, we respectfully request that the Legislative Research Commission clarify that the five percent (5%) referenced in both statutes should be interpreted as synonymous. This clarification would allow KCTCS to continue using its current accounting structures while ensuring compliance and transparency for all stakeholders.

V. CONCLUSION

KCTCS remains committed to transparency, accountability, and continuous improvement. We fully accept Recommendation 3.1 and are taking the necessary steps to implement it. We also support the clarification proposed in Matter 4.A and respectfully request legislative guidance to align statutory language with practical accounting realities as discussed in Recommendation 4.1.

We appreciate the work of the LRC and the audit team and look forward to continued collaboration to ensure the effective and efficient administration of firefighter training and funding programs across the Commonwealth.