

Spears, Will (LRC)

Subject: HB 500 2026: Operating Expenditures Report

Email Template

To: Budget Unit Head

CC: Legislative liaison; Appropriations and Revenue CSA; Director for Budget Review

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Budget Unit Head,

HB 500 from the 2026 Regular Session requires the head of each budget unit to submit a report to the Legislative Oversight and Investigations Committee (LOIC) and the Interim Joint Committee on Appropriations and Revenue with data pertaining to operational expenditures ([PDF link, pages 115-116](#)). You have been identified as the contact for [budget unit]. This report is due by close-of-business, October 1, 2026 on a form prescribed by LOIC. As the staff manager of LOIC, I have attached early drafts of the appropriate forms, which I expect to be approved at the August 13 LOIC meeting.

These forms should be completed at the lowest service unit level. I would recommend starting with "1. Operating Expenditures Template.xlsx," reviewing the Instructions tab, and then entering separate rows for each function/service/benefit provided by your budget unit. For every contract or grant issued by your budget unit, please submit a separate copy of "2. Contract Form.docx" with a file name based on your budget unit and the contract or grant. If you require additional room to describe outcome measurements, you may use the optional "3. Outcome Measurement Form.docx."

If your submission exceeds the size limits for an Outlook message, you may use a file transfer service of your choice, such as Movelt. If you use a file transfer service, email me in advance so we can verify that it is a legitimate file transfer.

If your budget unit does not submit a complete form by October 1, your budget unit may be called in to testify at the October 8 meeting of LOIC.

If you have any questions or concerns about your submission, let me know as soon as possible.

Thank you for your time.

--

William Spears

Committee Staff Administrator

Legislative Oversight and Investigations Committee

Legislative Research Commission

Capitol Annex Room 469 | 702 Capital Ave. | Frankfort, KY 40601 | 502-564-8100 ext. 59923

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