

Parks board looks for funding opportunities

THOMAS J. BARR
THE PIONEER NEWS

SHEPHERDSVILLE – The opportunities are there. It's just a matter of getting the county's name in the hat to receive grant funds.

Felicia Harper, director of community development for the Kentuckiana Planning Development Agency spoke to the Bullitt County Parks and Recreation advisory board and related a number of grant opportunities that will be open to apply for later this year.

One option is Land and Water Conservation funds. She said these are grants commonly sought by local governments. Shepherdsville and Mount Washington have recently gotten this funding.

These are funds used for projects such as acquiring land for outdoor recreation and to develop or renovate public outdoor recreation facilities.

Any city or county can apply for the federal funds.

There is a \$1 million maximum and a 50/50 match by the applicant.

Harper said this has become more popular as the General Assembly placed \$200 million in the state budget for this program. In this situation, the county or city would supply a 5 percent match and the state funds would cover the other 45 percent.

The county or a city is limited to one application per funding cycle.

For larger projects, Harper said the requests could be done in phases. Also, if the county and a city filed a joint application, it could make that project have a stronger chance for approval.

"It is not a quick process," Harper said of the one-year approval timetable.

A larger grant program is for recreational trails.

That is a program

funded by the Federal Highway Administration for use on projects such as acquiring easements for the development of recreational trails and trailhead facilities. These grant projects are to improve the quality of life for a community.

The minimum application is \$25,000 with the maximum being \$250,000. The match for this grant is only 20 percent for the winning applicant.

But this is another program where the state will cover 15 percent and the local agency is responsible for the other 5 percent of the match.

August will be the deadline for both programs. Harper advised the board members that there are smaller grants available for projects.

She used the Maryville Pool, which received

a \$250,000 grant; however, since that was not enough to cover the cost of the project, the grant was declined.

While grants may be available, the probability for funding is for a total rebuild of the pool, which would be several million dollars.

The county could apply at any time for seek grant funding on the pool, said Harper.

She pointed to pools in Shelby and Henry counties where an existing pool had outlived its lifespan and it was filled in with a nice splash pad installed on top.

Board member Trish Moats, a longtime advocate of swimming facilities, said that there are a lot of benefits for a community pool.

She pointed to the work by the city of Mount Washington, which took over the pool from the county. It

is the only public pool still in operation.

Harper said there are funds for a splash pad. She pointed to Trimble County which received a land and water grant for \$500,000.

In the grant process, Harper said there is a scoring system. The more beneficial a project is to the community, the better the score.

And all of the grants are very competitive.

chairperson Jo Coffman felt that Lebanon Junction and Nichols could be targeted areas for grant applications.

Board member Jeremy Willis said the Wall Street Park in Lebanon Junction has playground equipment that could be updated.

Harper said there are many foundations which supply funds for playgrounds.

And county parks director Kim Foster said the West Bullitt Recreation facility behind Nichols Elementary was donated to fiscal court a couple of years ago.

There are 12 acres available and a pavilion has been built. She said it would be a nice area to further develop for the community.

And Foster thought

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LEGAL NOTICE

Independent Auditor's Report

The Mayor and Members of the City Council
City of Hillview, Kentucky

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the City of Hillview, Kentucky (the City) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the City, as of June 30, 2025, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Change in Accounting Principle

As discussed in Note K to the financial statements, the City adopted new accounting guidance, GASB Statement 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 25 and 26, and the historical pension and OPEB information on pages 27 through 32, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 11, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Kerbaugh, Rodes & Butler, PLLC
Certified Public Accountants
Danville, Kentucky
February 11, 2026

CITY OF HILLVIEW, KENTUCKY GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCES- BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 1,425,800	\$ 1,511,733	\$ 1,478,943	\$ (32,790)
Occupational taxes	4,050,000	4,180,095	4,181,767	1,672
Tangible personal property taxes	36,800	29,093	38,589	9,496
Motor vehicle taxes	146,000	137,446	137,687	241
Franchise taxes	56,085	53,230	49,769	(3,461)
Insurance premium taxes	1,381,929	1,471,487	1,471,493	6
Licenses & fees	113,000	89,000	95,184	6,184
Intergovernmental revenues	151,383	163,954	208,030	44,076
Recreation	222,359	212,125	231,682	19,557
Other revenue	135,116	144,112	138,177	(5,935)
Interest	131,563	260,315	303,018	42,703
Total revenues	7,850,035	8,252,590	8,334,339	81,749
EXPENDITURES:				
Current operating:				
General government	2,204,633	1,790,989	1,537,162	253,827
Police services	3,909,440	3,791,020	3,355,138	435,882
Health & safety	101,255	43,828	35,285	65,433
Public works	1,775,517	1,708,646	1,534,238	174,408
Community center & recreation	574,515	542,623	486,145	56,478
Code enforcement	104,080	104,080	90,821	13,259
Debt service:				
Principal	401,500	401,500	397,373	4,127
Interest	212,500	212,500	211,860	640
Total expenditures	9,283,440	8,595,186	7,648,022	947,164
Excess (deficiency) of revenues over expenditures before transfers and other sources	(1,433,405)	(342,596)	686,317	1,028,913
Other financing sources (uses):				
Sale of capital assets	3,500	18,381	64,621	46,240
Insurance proceeds	2,000	2,737	380	(2,357)
Debt proceeds	-	-	48,452	48,452
Transfers in (out)	-	-	11,593	11,593
Total transfers and other sources	5,500	21,118	125,046	103,928
Excess (deficiency) revenues over expenditures	(1,427,905)	(321,478)	811,363	1,132,841
Fund balances--beginning	7,705,380	7,705,380	7,705,380	-
Fund balances--ending	\$ 6,277,475	\$ 7,383,902	\$ 8,516,743	\$ 1,132,841

CITY OF HILLVIEW, KENTUCKY SPECIAL REVENUE FUND STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCES- BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues	\$ 182,998	\$ 184,647	\$ 185,994	\$ 1,347
Interest	1,563	1,563	1,742	179
Total revenues	184,561	186,210	187,736	1,526
EXPENDITURES:				
Current operating:				
Public works	350,000	350,000	161,834	188,166
Total expenditures	350,000	350,000	161,834	188,166
Excess (deficiency) of revenues over expenditures before transfers and other sources	(165,439)	(163,790)	25,902	189,692
Other financing sources (uses):				
Transfers in (out)	-	-	(11,593)	(11,593)
Total transfers and other sources	-	-	(11,593)	(11,593)
Excess (deficiency) revenues over expenditures	(165,439)	(163,790)	14,309	178,099
Fund balances--beginning	43,755	43,755	43,755	-
Fund balances--ending	\$ (121,684)	\$ (120,035)	\$ 58,064	\$ 178,099

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