

# FUNDING SOURCES & RUNNING AN OFFICE

*A/K/A How to do things the Right Way (and not get indicted)*

# Overview of County Attorney Duties





HOW ARE WE PAID?

ELECTED COUNTY  
ATTORNEYS

# A FEW FUNDAMENTALS

1

UNDERSTANDING PAC & ITS  
STRUCTURE

(KRS 15.705)

2

UNDERSTANDING KCAA & ITS  
STRUCTURE



# PAC COUNCIL



UNDERSTANDING THE  
TERMINOLOGY

“PAC” VS. “UPC”



SETS BUDGET FOR STATE PORTION OF  
YOUR BUDGET



COUNCIL COMPOSITION



UNDERSTANDING HOW COMMONWEALTH  
ATTORNEY’S OFFICES ARE FUNDED  
DIFFERENTLY THAN COUNTY ATTORNEYS



KCAA

---

REPRESENT ITS MEMBERS WITH  
ONE VOICE

---

REPRESENTS COUNTY ATTORNEYS  
BEFORE THE LEGISLATURE

---

ADVOCATES FOR FUNDING & LAW  
CHANGES

---

NEGOTIATES THE CHILD SUPPORT  
CONTRACT

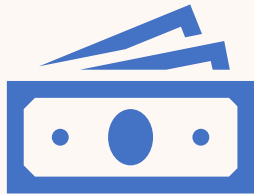
# A FEW FUNDAMENTALS:

STATUTORY MAXIMUM

CPI

CHILD SUPPORT EXCLUDED (IT'S A CONTRACT)

# PROSECUTOR SALARY – KRS 15.765



ANNUAL SALARY PAID FOR  
*PROSECUTORIAL* DUTIES



CHECK COMES FROM THE STATE



EVERY COUNTY ATTORNEY GETS  
PAID THE SAME REGARDLESS OF  
COUNTY SIZE



# FISCAL COURT PORTION

- EACH YEAR GET NOTIFIED OF MAXIMUM COMPENSATION BETWEEN FISCAL COURT & STATE SALARIES
- FISCAL COURT **MAY** PAY THE DIFFERENCE BETWEEN STATE SALARY AND THE MAXIMUM SET OUT BY DLG EACH YEAR, BUT...
- MANY OF LESS POPULATED COUNTIES **DO NOT** PAY MAXIMUM





CPI

- DEPARTMENT OF LOCAL GOVERNMENT (DLG) CALCULATES CPI EACH JANUARY
- SOME YEARS THE LEGISLATURE WILL NOT GIVE THE STATUTORY CPI RAISE, THEY WILL INSERT LANGUAGE INTO BUDGET:  
***“NOTWITHSTANDING KRS 15.765(3), NO INCREMENT IS PROVIDED ON BASE SALARY OR WAGES OF EACH ELIGIBLE COUNTY ATTORNEY.”***

# 2022 CPI CALCULATION (LETTER DATED 1/28/22)

---

- TOTAL ALLOWABLE COMP  
**\$140,364.37**
- COMPENSATION FROM STATE  
**\$84,218.62**
- ALLOWABLE FISCAL COURT COMP  
**\$56,145.75**



# CHILD SUPPORT SALARY

---

BY CONTRACT WITH CSE

---

PAID AN HOURLY RATE OF \$65/HOUR UNDER  
THE CONTRACT

---

BY LAW, COUNTY ATTORNEY CHILD SUPPORT  
WORK MUST BE PART OF RETIREMENT (KRS  
78.5302; 105 KAR 1:250)

---

FUNDS PAID BY CHILD SUPPORT FOR YOUR  
WORK ARE EXCLUDED FROM THE MAXIMUM  
CAP (OAG 92-161)

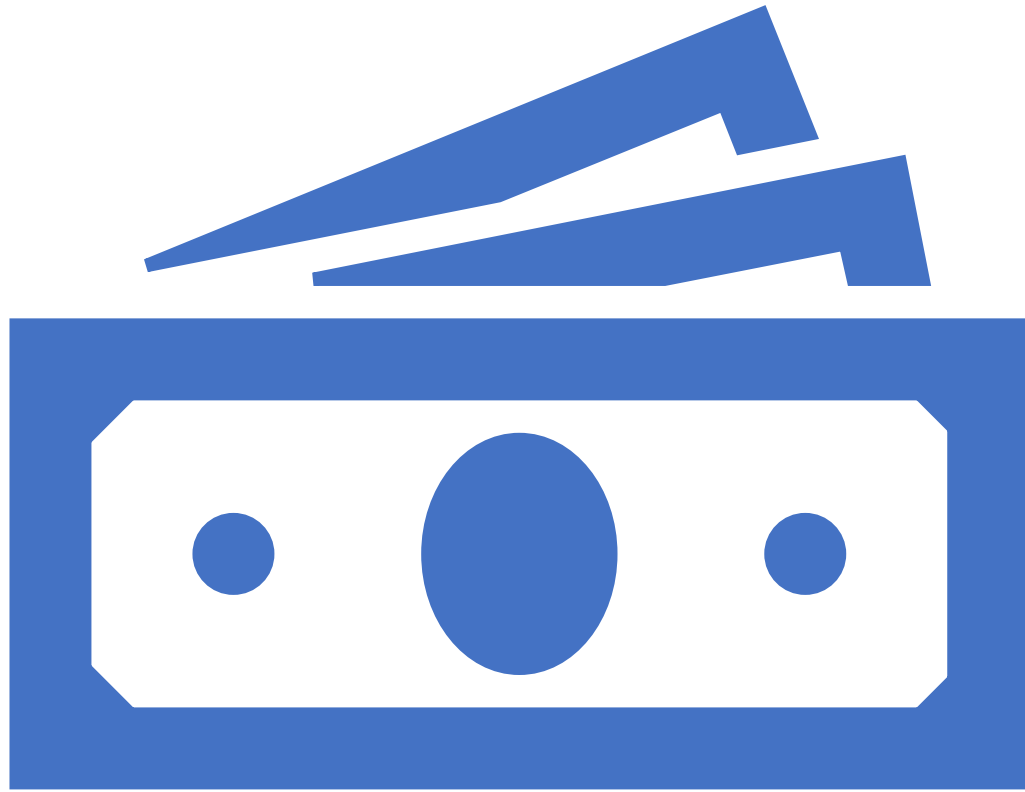
# PRIVATE PRACTICE



NOT PROHIBITED BY  
LAW FROM  
PRACTICING LAW  
PRIVATELY



IF YOU HAVE A PRIVATE  
PRACTICE AND ARE  
PLANNING ON RUNNING  
YOUR OFFICE OUT OF IT,  
KNOW HOW TO PRO-RATE



Operating  
expenses

KRS 15.750

(3) Office expenses incurred by the county attorney in the performance of his duties as criminal prosecutor shall be paid by the Commonwealth.

## KRS 15.750

(4) Office expenses incurred by the county attorney in the performance of his duties as legal adviser to the county shall be paid by the fiscal court or by the urban-county council as required by the Kentucky Revised Statutes.



# KENTUCKY CONSTITUTION SECTION 3

All men, when they form a social compact, are equal; and no grant of exclusive, separate public emoluments or privileges shall be made to any man or set of men, **except in consideration of public services**; but no property shall be exempt from taxation except as provided in this Constitution, and every grant of a franchise, privilege or exemption, shall remain subject to revocation, alteration or amendment.

# FUNDING SOURCE: DELINQUENT TAXES

KRS 134.504

Any county attorney desiring to perform the collection duties shall enter into a **contract** with the department on an annual basis.

KRS  
186.574

---

A county attorney that operates a traffic safety program:

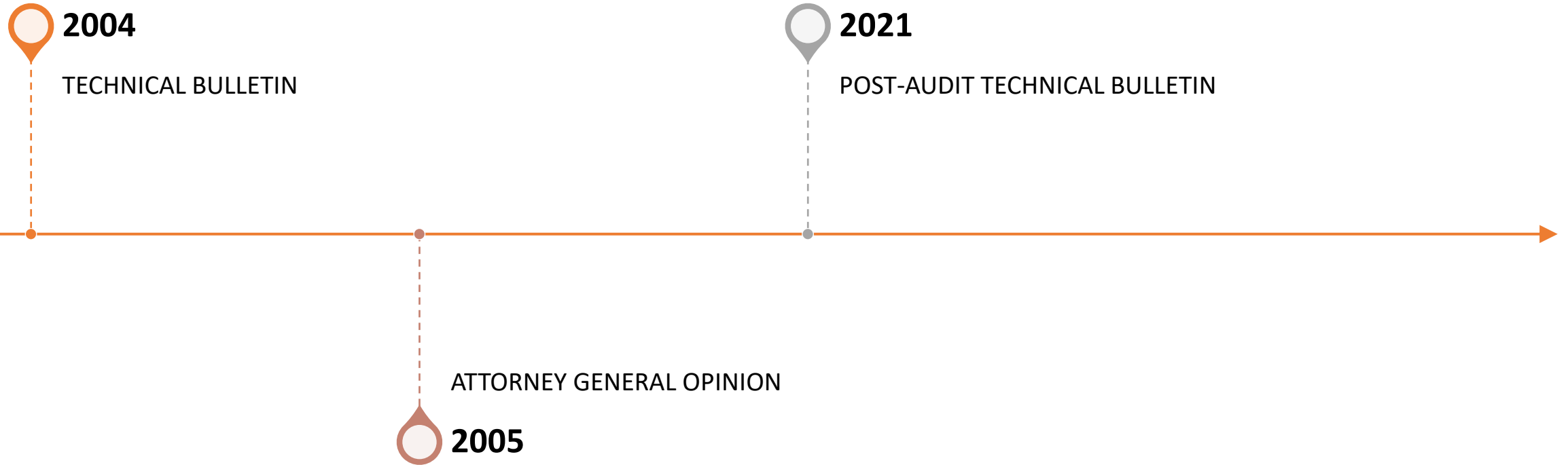
---

May charge a **reasonable fee** to program participants, which shall only be used for payment of county attorney office operating expenses

TECHNICAL BULLETIN  
ON  
OFFICE FUNDING

---

# HISTORY



## Prosecution (PAC)

- **State funding is 99% salary** for prosecution staff only
- \$3,000 per year for expenses\* - no additional funding allocated for rent, computers & IT services, office expenses
- Drug Forfeiture funds must be handled through PAC
- *\*funding raised to \$8,000 for FY23*

## Child Support Contract with CHFS-DIS

- Pays expenses & salaries solely for child support collection.
- Reimbursement only system, administered by CHFS/DGA.
- Individual county budgets set annually by CHFS.

## Bad Check Collection Programs (KRS 514.040)

- \$50 gross per check collected
- Operating expenses only; sharply declining
- Many offices receive < **\$2,000 a year**

## Traffic Safety Diversion Programs (KRS 186.574)

- \$25 clerk fee for deputy clerk; \$30 fee paid finance cabinet for TBI fund, DPA, sheriff, etc.
- Funds office expenses such as IT, computer, etc. that exceed the \$3000 annual stipend; can also help fund personnel, i.e. victim advocate, assistant county attorney, etc.

## Delinquent Tax Collection (KRS 134.504)

- CA receives a portion of penalty paid by taxpayer
- Used for operation of County Attorney office
- Declining

## Local Governments

- Not statutorily required
- Some direct budget appropriations
- Many are in-kind only (courthouse office space, etc.)

# DRUG FORFEITURE FUNDS

MUST BE KEPT & DISBURSED BY  
PAC

MAKE SURE ANYONE HANDLING  
YOUR FINANCES KNOWS HOW TO  
HANDLE FORFEITURE CHECKS

CHECKS ARE OFTEN FOR SMALL  
AMOUNTS BUT STILL MUST GO TO  
PAC

## Follow the *Funk V. Milliken* Standard

What are  
“operating  
expenses”

- 1. Necessary;**
- 2. Reasonable;**
- 3. Beneficial to the Public;  
and**
- 4. Not predominately  
personal in nature**





## Operating Expenses

Actual & necessary incident  
to the TOTAL duties of the  
County Attorney Office

Can include both CIVIL &  
CRIMINAL duties



# HOW TO PAY STAFF

# HOW TO STAFF YOUR OFFICE

## STEP ONE: IDENTIFY YOUR NEEDS

- QUARTER-TIME
- PART-TIME
- FULL-TIME

## INSURANCE

## PAYMENT INTO RETIREMENT

## KERS VS. CERS

# IDENTIFY FUNDING SOURCES

---

Review your PAC budget – what can you afford to pay your staff?

---

PAC employees get paid directly from the state

---

Benefit: the state handles the checks, paying into retirement, handles insurance for those eligible

---

Downside: typically not enough to pay your people... so where do you look?

COUNTY  
ATTORNEY  
FUNDS

---

What does your delinquent tax fund look like? Do you have sufficient funds to supplement staff?

---

Do you have a traffic safety program? Do you have sufficient funds to supplement staff?

---

Is your fiscal court willing to help you out?

A pink piggy bank is centered on a dark wooden block. Above it, a black umbrella is open, with its handle extending down to the piggy bank. The background is a dark, gradient grey. The word "RETIREMENT" is written in white, uppercase, sans-serif font across the middle of the piggy bank.

RETIREMENT

# KRS 78.5302

---

- (1) Any county attorney who employs persons *paid from the county attorney's delinquent tax fees, from federal or state grant funds received for the county attorney's delinquent child support collection responsibilities, or from any other funding source not subject to the control of the fiscal court, urban-county government, or Prosecutors Advisory Council, or any county attorney who supplements the wages of a County Employees Retirement System or Kentucky Employees Retirement System member from these sources, shall participate as an employer in the County Employees Retirement System or the Kentucky Employees Retirement System* in the manner prescribed in this section.

# KRS 78.5302

- (2) It shall be the responsibility of each county attorney, participating as an employer in the County Employees Retirement System or the Kentucky Employees Retirement System, to determine membership in the appropriate retirement system for each employee being paid in the manner described in subsection (1) of this section. In making this determination, the participating county attorney shall consider *whether **the job function** of each affected employee is related to the prosecutorial duties of the county attorney's office and is therefore subject to Kentucky Employees Retirement System membership, or the legal representation of the fiscal court and other county officers and is therefore subject to County Employees Retirement System membership,* and the county attorney shall certify the same to the board on forms provided by the board. For persons **already participating** in the County Employees Retirement System or the Kentucky Employees Retirement System, **whose wages are supplemented** by the participating county attorney, the county attorney shall make the required contributions for the supplementary wages to the person's current retirement system.



# WHICH SYSTEM ARE YOU IN?

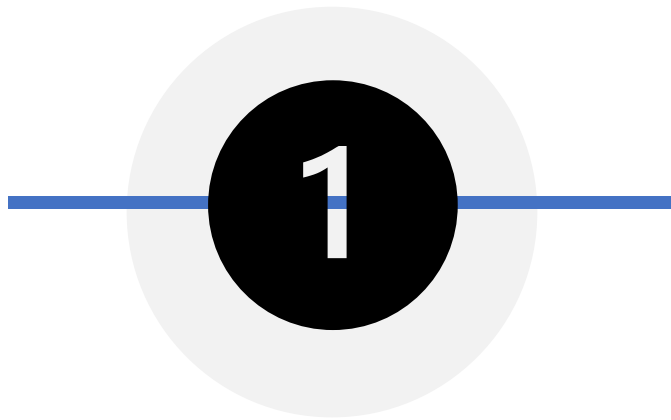
If you run a child support office you are already in a retirement system – are you KERS or CERS?

If you are KERS you need to know about HB8 passed in the 2021 session

# PAYING INTO RETIREMENT

- PAYMENT HAS TO BE SENT IN TO RETIREMENT BY DATE CERTAIN
- WHAT YOU PAY IN RETIREMENT DEPENDS ON WHICH TIER THE EMPLOYEE IS IN – THE RATE IS DIFFERENT
- GET EDUCATED ON TIER 1/2/3 AND BENEFITS
- RETIREMENT CONSIDERS YOU FULL-TIME IF YOU WORK 100 HOURS OR MORE PER MONTH

# RETIREMENT TIERS



TIER 1 – EMPLOYED PRIOR  
TO SEPTEMBER 1, 2008



TIER 2 – SEPTEMBER 1,  
2008 – DECEMBER 31, 2013



TIER 3 – JANUARY 1, 2014  
AND BEYOND

# RETIREMENT TIERS

**TIERS 1 & 2 –  
DEFINED  
BENEFITS**

**TIER 3 –  
HYBRID CASH  
BALANCE**

# EMPLOYEE BENEFITS

PAYING FOR HEALTH  
INSURANCE –  
EMPLOYER AND  
EMPLOYEE RATES

DENTAL/VISION  
INSURANCE

SHORT TERM  
DISABILITY

WORKER'S  
COMPENSATION  
PAYMENTS

# BONUSES



**UNLIKE  
PRIVATE  
SECTOR,  
CANNOT  
GIVE BONUS**



**CAN ONLY  
PAY FOR  
WORK  
PERFORMED**



# EMPLOYING RELATIVES

LOOK AT ETHICS  
ORDINANCE –  
ALLOWED OR  
PROHIBITED?

PERCEPTION IS  
REALITY

---

Worker's  
compensation

---

Available through KACo

---

Paid annually – based  
upon number of personnel

---

Child support portion is  
reimbursed by CSE



# HOW TO HANDLE PAYROLL

- VARIES FROM COUNTY TO COUNTY
  - FISCAL COURT AS PAYROLL PROCESSOR
  - LOCAL CPA FIRM
  - IN-HOUSE FINANCIAL OFFICER/HR DIRECTOR
  - PAYROLL COMPANY

# PAYROLL DEDUCTIONS

STATE/LOCAL TAXES

PAYROLL/OCCUPATIONAL LICENSE TAX

UNEMPLOYMENT TAX

RETIREMENT

EMPLOYEE PORTION FOR BENEFITS

How do  
you pay  
for office  
expenses?

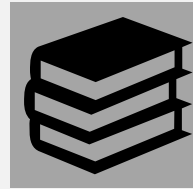
Is it for your  
prosecutorial duties?

If yes, make sure you  
spend your \$8,000  
operating expenses.

# Allowable expenses



Costs associated with trial expense



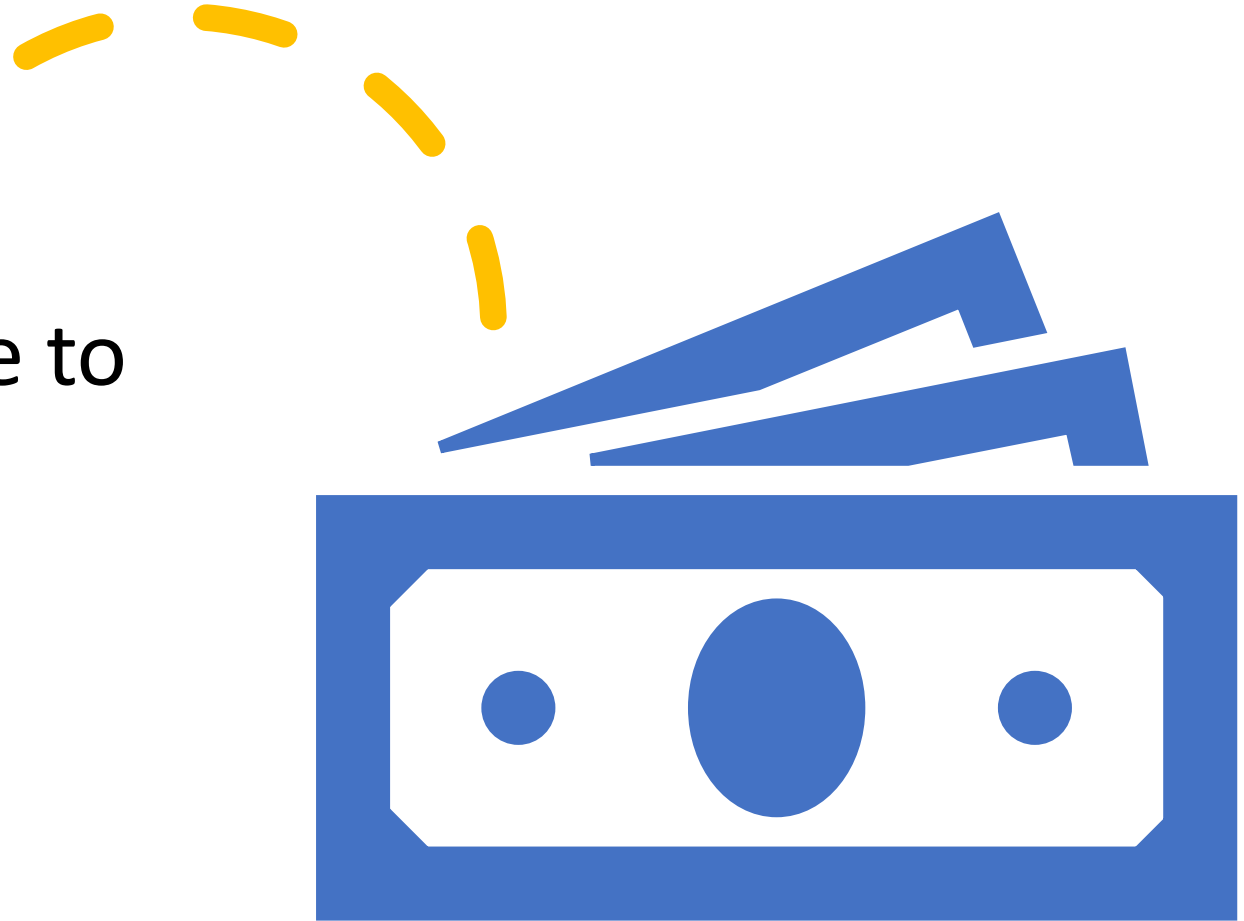
Continuing legal education



Paying for Dues – Bar Association, County Attorney Association, NDAA

# Mileage & Meal Reimbursement

- What rate should you use to reimburse?
  - Adopt a policy of reimbursement.
    - State Rate?
    - Fiscal Court rate?





## WEBSITE & EMAIL

---

Have your own website or part of the county website?

How to pay for IT?

Email?

*(**Note:** if not using your PAC email @prosecutors.ky.gov as primary account, be sure to forward those emails or you might miss out on information)*

# Examples of what is NOT allowed

---

Alcoholic beverages

---

Civic memberships (i.e. Rotary, Optomists)

---

Political advertising

---

Personal loans

---

Private law practice expenditures

---

Charitable donations

---

Retirement and holiday meals, gifts and celebrations

# LIABILITY INSURANCE


IF YOU ARE SUED –  
COMMONWEALTH DUTY TO  
IDEMNIFY (KRS 15.753; SB 29 FROM  
2021)

WHAT HAPPENS IF YOU ARE SUED  
IN A NON-PROSECUTOR CAPACITY,  
I.E. DUTIES TO FISCAL COURT,  
SEXUAL HARASSMENT TYPE CLAIM,  
WORKER'S COMP CLAIM, ETC.?





## INSURANCE, CONT.

- IF YOUR COUNTY IS WITH KACO FOR INSURANCE COVERAGE, CHECK TO SEE IF YOU WOULD BE COVERED UNDER THE COUNTY'S POLICY
  - TECHNICAL BULLETIN ALLOWS FOR REIMBURSEMENT OF PROFESSIONAL LIABILITY INSURANCE
- 

# BONDING

NO STATUTORY REQUIREMENT FOR COUNTY ATTORNEY  
TO BE BONDED

CHILD SUPPORT CONTRACT REQUIRES A BOND OR  
CRIMINAL LIABILITY POLICY BY CONTRACT

WHERE TO GET COVERAGE

# DO NOT



**USE PUBLIC FUNDS TO  
LOAN MONEY TO A  
PRIVATE LAW PRACTICE**



**USE PUBLIC FUNDS TO PAY THE  
ENTIRE AMOUNT OF A PRIVATE LAW  
OFFICE BUILDING INSURANCE –  
PRORATE THE AMOUNT AND  
DOCUMENT.**

# OFFICE SPACE

A modern office space with a long wooden conference table in the foreground. On the table, there is a white coffee cup on a saucer, a smartphone, and several stacks of papers and documents. In the background, there are large windows with a grid pattern, and the ceiling features exposed ductwork and circular light fixtures. The overall atmosphere is professional and contemporary.

What is  
your  
situation?

Fiscal court provides  
space?

Working out of private  
office?

Rental arrangements –  
what is allowed?



# HOW TO CREATE A BUDGET

# CHALLENGES

LIMITED FUNDS

HARD TO ANTICIPATE DELINQUENT  
TAXES/TRAFFIC SAFETY REVENUES

FISCAL COURT SUPPORT?

POTENTIAL  
FUND  
ACCOUNTS  
TYPES

- CHILD SUPPORT
- DELINQUENT TAX
- DELINQUENT TAX  
ESCROW
- COLD CHECKS
- TRAFFIC SAFETY
- GENERAL FUND
- OTHER



# Revenues – Sample Budget

FY23		ANNUAL BUDGET	YEAR TO DATE	Anticipated Rev/Exp	Projected Ending Balance
GENERAL FUND					
	REVENUES				
	C.A.T.S. Program Received	10.307 \$	-		\$ -
	Transfers from Bad Check	10.308 \$	-		\$ -
	Misc. Revenue	10.310 \$	-		\$ -
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
	EXPENSES				
	Transfer to Tax for Payroll	10.500 \$	-		
	Bank Service Fees	10.498 \$	-		\$ -
	Misc. Expenses	10.499 \$	-		\$ -
	TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -
	FUND VARIANCE	\$ -	\$ -	\$ -	\$ -
BAD CHECK FUND					
	REVENUES				
	Bad Check Collections	20.301 \$	-		\$ -
	Misc. Revenue	20.310 \$	-		\$ -
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
	EXPENSES				
	Transfer to General	20.497 \$	-		\$ -
	Bank Service Fees	20.498 \$	-		\$ -
	Misc. Expenses	20.499 \$	-		\$ -
	TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -
	FUND VARIANCE	\$ -	\$ -	\$ -	\$ -
TAX FUND					
	REVENUES				
	Del. Tax Collection Fees	30.301 \$	-		\$ -
	Atty Fees/Foreclosures	30.302 \$	-		\$ -
	Interest Income	30.306 \$	-		\$ -
	Savings Escrow	30.104 \$	-		\$ -
	Transfers from General	30.309 \$	-		\$ -
	Misc. Revenues	30.310 \$	-		\$ -
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -

# EXPENDITURES – SAMPLE BUDGET

EXPENSES					
Retirement	30.408	\$ -			\$ -
Unemployment	30.409	\$ -			\$ -
Workers Comp	30.410	\$ -			\$ -
Health Insurance	30.411	\$ -			\$ -
Life Insurance	30.412	\$ -			\$ -
Short Term Dis Insurance	30.413	\$ -			\$ -
Phone Service	30.420	\$ -			\$ -
Postage	30.421	\$ -			\$ -
Office Supplies	30.422	\$ -			\$ -
Audit	30.424	\$ -			\$ -
Insurance	30.430	\$ -			\$ -
Training	30.431	\$ -			\$ -
Parking	30.432	\$ -			\$ -
Mileage	30.433	\$ -			\$ -
Reference Materials	30.435	\$ -			\$ -
Contractural Expense	30.438	\$ -			\$ -
Membership Dues	30.440	\$ -			\$ -
Furniture	30.460	\$ -			\$ -
Computer/Network	30.461	\$ -			\$ -
Equipment	30.462	\$ -			\$ -
Transfer to General	30.490				\$ -
Salaries/Admin	30.501	\$ -			\$ -
FICA/Admin	30.502	\$ -			\$ -
Salaries/Prosecution	30.515	\$ -			\$ -
FICA/Prosecution	30.516	\$ -			\$ -
Bank Service Fees	30.498	\$ -			\$ -
Misc. Expenses	30.499	\$ -			\$ -
TOTAL EXPENSES		\$ -	\$ -	\$ -	\$ -
FUND VARIANCE		\$ -	\$ -	\$ -	\$ -

# Child support example budget

FY23		ANNUAL	YEAR	Anticipated	Projected
		BUDGET	TO DATE	Rev/Exp	Ending Balance
IV-D FUND					
REVENUES					
CSE Reimbursements	40.301	\$ -			\$ -
Misc. Revenues	40.310	\$ -			\$ -
<b>TOTAL REVENUES</b>		\$ -	\$ -	\$ -	\$ -
EXPENSES					
Payroll Expenses	40.404	\$ -			\$ -
Salaries/IV-D	40.405	\$ -			\$ -
FICA	40.407	\$ -			\$ -
Retirement	40.408	\$ -			\$ -
Unemployment	40.409	\$ -			\$ -
Workers Comp	40.410	\$ -			\$ -
Health Insurance	40.411	\$ -			\$ -
Life Insurance	40.412	\$ -			\$ -
Short term dis Insurance	40.413	\$ -			\$ -
Telephone	40.420	\$ -			\$ -
Postage	40.421	\$ -			\$ -
Office Supplies	40.422	\$ -			\$ -
Rent	40.423	\$ -			\$ -
Audit	40.424	\$ -			\$ -
Office Utilities	40.425	\$ -			\$ -
Insurance	40.429	\$ -			\$ -
Training	40.431	\$ -			\$ -
Parking	40.432	\$ -			\$ -
Mileage Reimbursement	40.433	\$ -			\$ -
Reference Materials	40.435	\$ -			\$ -
Contractural Expense	40.438	\$ -			\$ -
Computer/IT	40.461	\$ -			\$ -
Equipment Expense	40.462	\$ -			\$ -
Bank Service Fee	40.498	\$ -			\$ -
Misc. Expense	40.499	\$ -			\$ -
<b>TOTAL EXPENSES</b>		\$ -	\$ -	\$ -	\$ -
<b>FUND VARIANCE</b>		\$ -	\$ -	\$ -	\$ -



RESERVES

# RESERVES

RULE OF THUMB: ENOUGH TO COVER 3 TO 6 MONTHS OF EXPENSES

CAN TAKE TIME TO BUILD UP

KEEP IN MIND THAT DELINQUENT TAXES GO UP AND DOWN

NO ABILITY TO RAISE FUNDS, BORROW MONEY, OR SELL A FLEET OF CARS – SO RESERVE FUND ONLY POSSIBLE WAY TO GET THROUGH A CRISIS



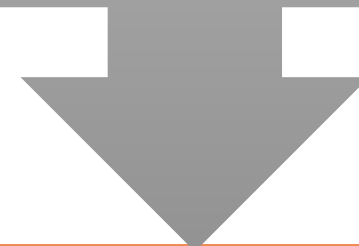
# AUDITS

# BACKGROUND

- <https://www.auditor.ky.gov/Auditreports/Special%20Exams%20%20Performance%20Documents/2020CountyAttorneyExam.pdf>
- **FINDINGS**
  - **LACK OF DOCUMENTATION**
  - **REFERRALS FOR PROSECUTION**
- **CREATION OF AUP**

# AUDITS

Are not statutorily mandated by Kentucky law – BUT -



If you have a combined total of federal dollars equal or greater to \$750,000 then you DO have to get an audit

Child Support  
Funds

Other federal  
grants



The image features a large white circle centered on an orange background. The text 'ANNUAL REPORTING' is written in a black, sans-serif font within the white circle. A dashed yellow line follows the top-left curve of the white circle, and a solid blue circle is positioned at the bottom-right edge of the white circle.

# ANNUAL REPORTING

# ANNUAL REPORTING FORM TO PAC HB 782 (2022 SESSION)


NEW FOR 2023

DLG IS  
PROMULGATING  
THE FORM

DIFFERENT THAN  
THE TRAFFIC SAFETY  
REPORTING FORM  
ALREADY REQUIRED



# CREDIT CARDS

- 
- Most banks will not allow you to get a credit card for the County Attorney's Office
  - How to handle?



# SEGREGATION OF DUTY POLICY

NEED TO HAVE ONE UNDER CHILD SUPPORT CONTRACT

# SIGNING CHECKS

---

- HOW MANY PEOPLE REVIEW?
- ARE YOU SIGNING CHECKS?
- USE OF STAMP?



# BANK STATEMENTS



WHO REVIEWS?



WHO CAN LOG IN TO ACCOUNT?

# INVOICING



WHO WILL REVIEW & PROCESS?



ARE YOU REVIEWING?



MAKE SURE YOU HAVE DOCUMENTATION TO BACK UP EVERYTHING



# LOANS

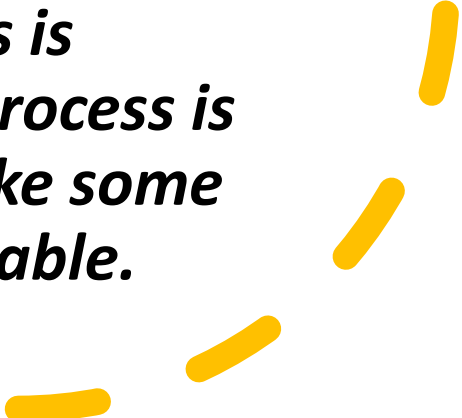
Can you get a bank loan?



A large orange circle on the left side of the slide, partially cut off by the edge.

# CHILD SUPPORT PROGRAM LOANS

***Q: ...I frequently have to make my payroll payment before I receive reimbursement from CHFS. I have to move over funds from my traffic safety/delinquent tax accounts to cover the cost of payroll and then I reimburse the funds when the monthly reimbursement from CHFS hits the bank account. I believe based upon the previous bulletin, letter from then APA Crit Luellen, as well as the 2005 AG opinion that this is allowable but since the entire AUP process is new, I believe our members would like some assurances that this process is allowable.***

A decorative graphic consisting of several short, thick yellow dashes arranged in a curved, upward-pointing arc on the right side of the slide.



CHILD  
SUPPORT  
LOANS

**ANSWER: YES.**

**APA: “We agree that child support is an official duty of the county attorney’s office so loaning the child support program money is okay.”**

**SOURCE: EMAIL DATED 8/13/22 FROM APA FARRAH PETTER TO KENTON COUNTY ATTORNEY STACY TAPKE**





## CODES OF ETHICS

- Every county has to have one by law
- Review your ethics ordinance

INVENTORIES  
KEEP TRACK  
OF:

- PAC PAID ITEMS
- CHILD SUPPORT PAID ITEMS
- COUNTY ATTORNEY FUNDED ITEMS

# SURPLUS

- PAC PAID ITEMS – notify PAC
- CHILD SUPPORT PAID ITEMS – NOTIFY CSE
- COUNTY ATTORNEY FUNDED ITEMS – Recommend following surplus statute applicable to Fiscal Court

# SCENARIOS



## SCENARIO #1

You accidentally use your work credit card to pay for your groceries. How do you handle this?

## SCENARIO #2

Your local boys and girls club asks you as county attorney to sponsor its golf outing. Can you sponsor?



## SCENARIO #3

You want to attend the upcoming KY County Attorney's Association winter conference. How can you pay for registration and hotel?

## SCENARIO #4

You arrive at your new office and the copier is broken. You are told that it can't be fixed and you will need to purchase or lease a new copy machine. How do you pay for it?

## SCENARIO #5

It's that special time of year and you can smell the pine trees, peppermint, and hot cocoa. You would like to have a small celebratory lunch where you will present your wonderful, dedicated staff with a nominal gift card to a local store as expression of employee appreciation. How do you handle?



You are using **PUBLIC** funds.  
Everything you purchase and pay  
for is subject to OPEN RECORDS.

IN  
SUMMARY



When in Doubt: Ask yourself: *what  
would it look like on the front  
page of the newspaper?*

# CONTACT US!

STACY TAPKE, KENTON COUNTY ATTORNEY

[STAPKE@KENTONCOATTY.COM](mailto:STAPKE@KENTONCOATTY.COM)

*CELL: 859-380-7249*

JENNIE HAYMOND, MADISON COUNTY ATTORNEY

[jennie.haymond@madisoncountky.us](mailto:jennie.haymond@madisoncountky.us) *Phone: 859-624-4777*

JENNY OLDHAM, HARDIN COUNTY ATTORNEY

[joldham@hcky.org](mailto:joldham@hcky.org)

JOE ROSS, LOGAN COUNTY ATTORNEY

[JOEROSS210@YAHOO.COM](mailto:JOEROSS210@YAHOO.COM)