

# County Budget Workshop 2017-2018

Department for Local Government

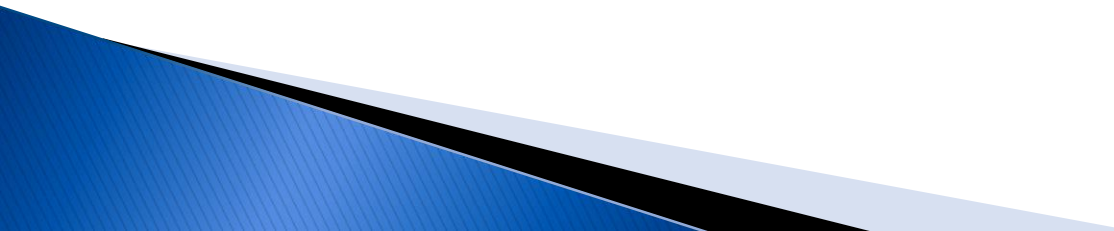
Office of Financial Management &  
Administration



# Welcome and Introductions

## Area Development District

What can your ADD do for you?



# Budget Workshop

Counties Branch Staff

# Budget Timetable

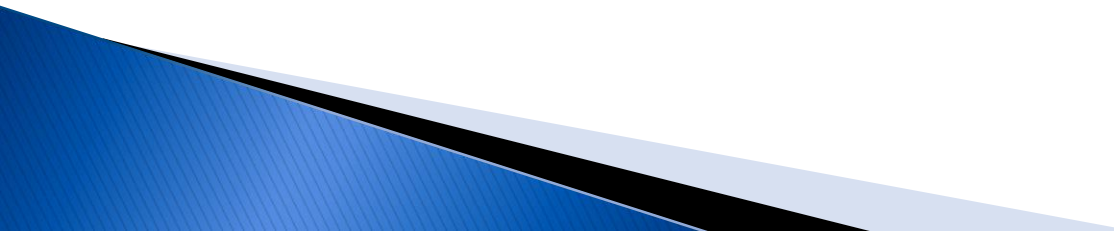
Page 4

January



Approve fee office budgets by  
January 15th\*

# Fee Office Budget Approval

- Approval prior to January 1st is ideal.
  - Operation of fee office without a budget?
- 

# Approving Fee Office Budgets

Approve as a whole:

Without spending caps

Capping total disbursements line

Approve each line item:

Put a spending cap on each line item

Order must state specifics  
of approval

MEMORANDUM

TO: The Honorable «NAME»  
«COUNTY» County Judge Executive

FROM: Sandra Dunahoo, State Local Finance Officer  
Office of Financial Management & Administration

DATE: \*\*\*\*\*

SUBJECT: 2016 Fee Office Budgets

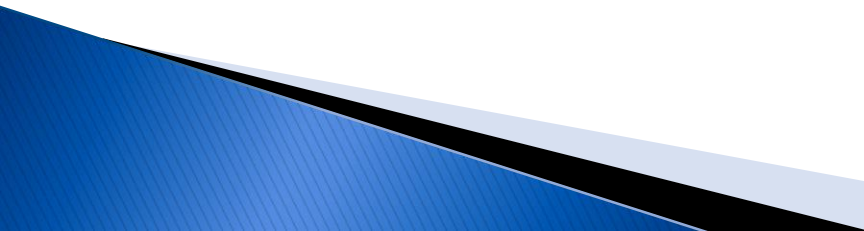
Your Clerk and Sheriff's 201 Fee Office Budgets were due to the Department for Local Government on January 15, 2016. To date, our office has not received their budgets and, therefore, they are considered delinquent.

Your county budget must be approved by July 1, 2016, for Fiscal Year 2017. Unfortunately, I cannot approve the county's budget without the receipt of a completed fee office budget from your clerk and sheriff.

If you have any questions, please feel free to contact me or your county representative at 800-346-5606

cc: Clerk  
Sheriff

# Order Setting Maximum Amount for Fee Office Deputies and Assistants

- KRS 64.530 states:
  - The Fiscal Court shall fix annually the maximum amount including fringe benefits which the county clerk and sheriff may expend for deputies and assistants.
  - Form available\*
- 



**ANNUAL ORDER SETTING MAXIMUM AMOUNT  
FOR DEPUTIES AND ASSISTANTS**

Pursuant to KRS 64.530(3), "...The fiscal court shall fix annually the maximum amount, including fringe benefits, which the officer may expend for deputies and assistants...".

The fiscal court of \_\_\_\_\_ County in compliance with state law hereby sets the maximum amount which the \_\_\_\_\_ (specify county clerk or sheriff) of \_\_\_\_\_ County may expend from fees during calendar year \_\_\_\_\_ at \$ \_\_\_\_\_ for deputies, assistants and other employees. The maximum amount as set includes all amounts paid from fees for:

- Full time salaries and wages
- Overtime wages
- Part time salaries and wages
- Vacation and sick leave
- Health insurance
- Insurance other than health
- Employer match SS/Retirement
- Other \_\_\_\_\_
- Other \_\_\_\_\_

Motion made by \_\_\_\_\_, second by \_\_\_\_\_

Vote \_\_\_\_\_

---

Signed \_\_\_\_\_ Fiscal Court Clerk

Date \_\_\_\_\_

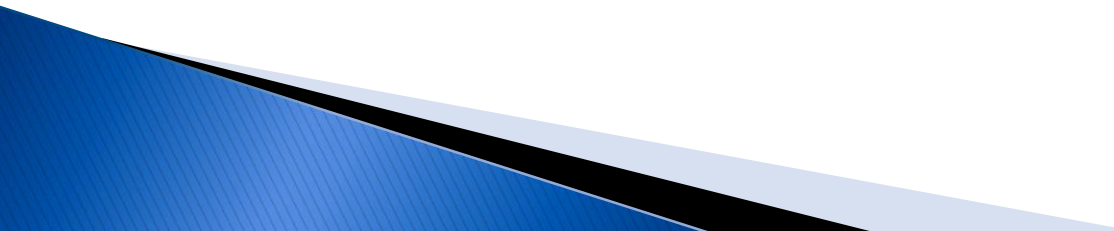
# Fee Official Support

- Fiscal Courts may support fee official's expenses through the payment of claims presented to the fiscal court and paid from a properly budgeted line item in the county budget.
- If the county pays these expenses they should not be included in the fee officials budget. This includes salaries, fringe benefits or all expenses should you fee pool.
- Lump sum payments (i.e. prior year excess fee reimbursement to the fee official) are prohibited.

KRS 64.710

# **KRS 64.710**

No public officer or employee shall receive or be allowed or paid any lump sum expense allowance, or contingent fund for personal or official expenses, except where such allowance or fund either is expressly provided for by statute or is specifically appropriated by the General Assembly.



# Approving Fee Office Budgets

Amount budgeted to receive from fiscal court:

Sheriff's budget = Line 11

Clerk's budget = Line 4

If fiscal court pays for an item out of fiscal court budget, same item should not be listed in lines 4 & 11.

Part Two Receipts	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Accounts Receivable 12/31	Settlement Total
1. Federal Grants						\$0.00		\$0.00
2. State Grants						\$0.00		\$0.00
3. State - KLEFFP						\$0.00		\$0.00
4. State Fees for Services								
5. Finance and Administration Cab.						\$0.00		\$0.00
6. Cabinet Human Resources						\$0.00		\$0.00
7. Circuit Clerk								
8. Sheriff Security Services						\$0.00		\$0.00
9. Fines/Fees Collected						\$0.00		\$0.00
10. Court Ordered Payments						\$0.00		\$0.00
11. Fiscal Court (includes Election Comm.)						\$0.00		\$0.00
12. County Clerk (Delinquent taxes)						\$0.00		\$0.00
13. Commissions on Taxes Collected						\$0.00		\$0.00
14. Fees Collected for Services								
15. Auto Inspections						\$0.00		\$0.00
16. Accident/Police Reports						\$0.00		\$0.00
17. Serving Papers						\$0.00		\$0.00
18. CCDW						\$0.00		\$0.00
19. Other (Describe)						\$0.00		
20.						\$0.00		\$0.00
21. Interest Earned						\$0.00		\$0.00
22. Total Revenues	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
23. Petty Cash						\$0.00		\$0.00
24. Borrowed Money						\$0.00		\$0.00
25. State Advancement						\$0.00		\$0.00
26. Bank Note						\$0.00		\$0.00
27. Total Receipts (Total lines 22 through 26)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Copy the figures shown on line 27 in the Budget Estimate column to the Summary on page 1, column 1, line 1. Copy the figure shown on Line 27 in the Total YTD column to page 1, column 2, line 1. Copy the figure shown on Line 27 in the Receivable column (



# Budget Timetable

February



Attend budget workshops.  
Get information together.

# Budget Timetable



**March**

Prepare proposed jail fund budget.\*



# Budget Timetable

April



Submit proposed jail fund budget  
to the fiscal court by April 1<sup>st</sup>.

# Budget Timetable

## May



Submit entire proposed budget to the fiscal court by May 1st

Advertise LGEA & CRA proposed use hearings -- *sample notice on page 9*

# Budget Timetable: June

- Fiscal court meets to consider proposed budget ordinance by June 1<sup>st</sup>
  - Hold LGEA and CRA proposed use hearings
- First reading of proposed budget ordinance
  - County judge/executive makes changes to proposed budget as directed by fiscal court

# Budget Timetable:

## June

- Advertise 2nd reading and publish summary  
*-sample form starts on page 10*

- Post copy near front door of courthouse

- Forward 3 copies of proposed budget to state local finance officer
- Proposed budget approved as to form and classification and returned to county

# Budget Timetable

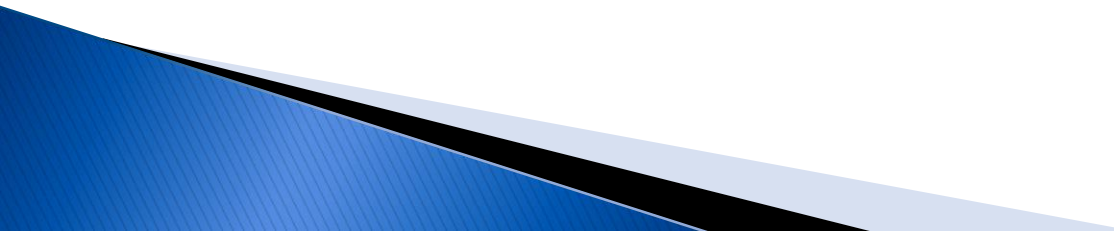
## July

2nd reading and adoption of proposed budget ordinance by July 1

Publish -- *sample form starts on page 12*

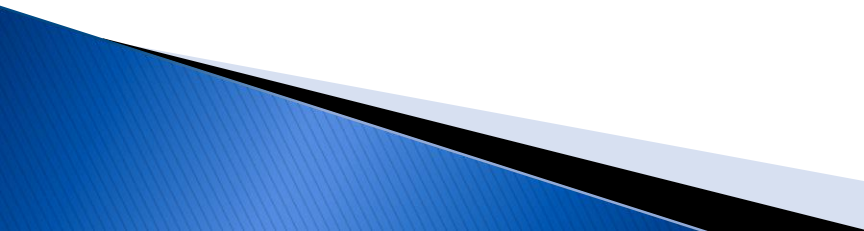
Forward copy to state local finance officer

# Budget Preparation

- Estimating Receipts
  - Estimating Expenditures
  - Unpaid Claims
  - Liabilities
  - Road Cost Allocation Worksheet
  - Standing Orders
  - Signature Page
- 

# Estimating Receipts

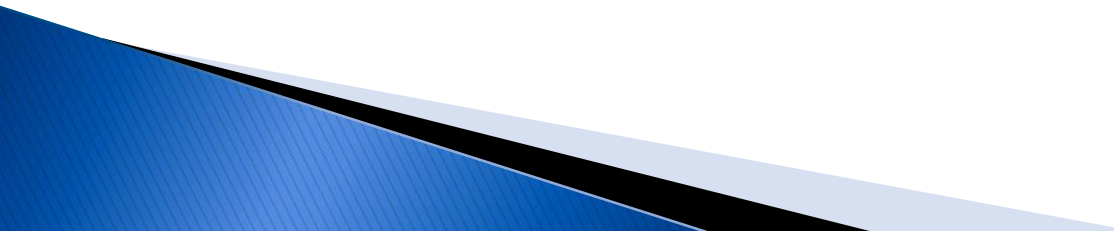
Pages 24 – 27

- Utilize the 6/30/2016 quarterly
  - Compare to the most recent quarterly report (3-31-17 electronic report)
  - Check with the treasurer, the jailer, other elected officials budgets
  - Other sources...
- 

# Estimating Receipts

Pages 24 -27

Other sources might include:

- The ADD: Grants
  - The Fiscal Court: New taxes or fees
  - Your associations: Changes in legislation
- 



# Estimating Receipts

## Use Current Year Figures!

- Property tax receipts

- Truck license.....

**\$202,500.00**

- LGEA

- Jail (bed allotment, medical, DUI)

- State Prisoner Payments

- Strip mine permit fees

# \$\$ Budgeting Cash Transfers

	General Fund	Road Fund	Jail Fund	Total
4909	(50,000)	(100,000)		(150,000)
4910	100,000		50,000	150,000

# Revenue Sources

## Pages 14 - 16

**General purpose revenues**

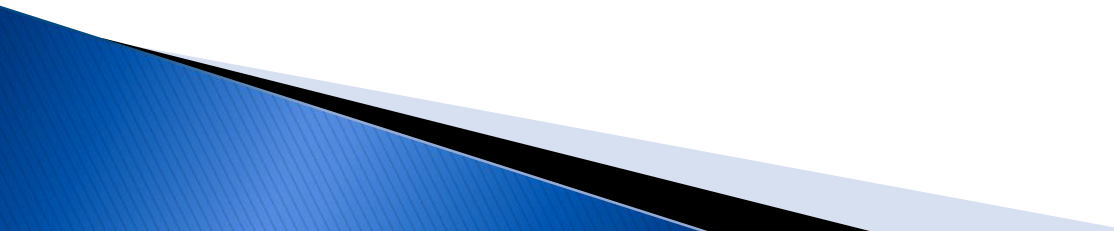
**Restricted revenues**



# **LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUNDS**

Page 8

**KRS 42.455 prohibits expenditure of  
LGEA funds for administration of  
government**



# ALLOWABLE USES FOR LGEA FUNDS DEPENDS UPON THE SOURCE

Coal impact

Coal severance

Mineral severance

-uses will be addressed  
later in presentation



# LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUNDS

The county's status may change  
during the fiscal year

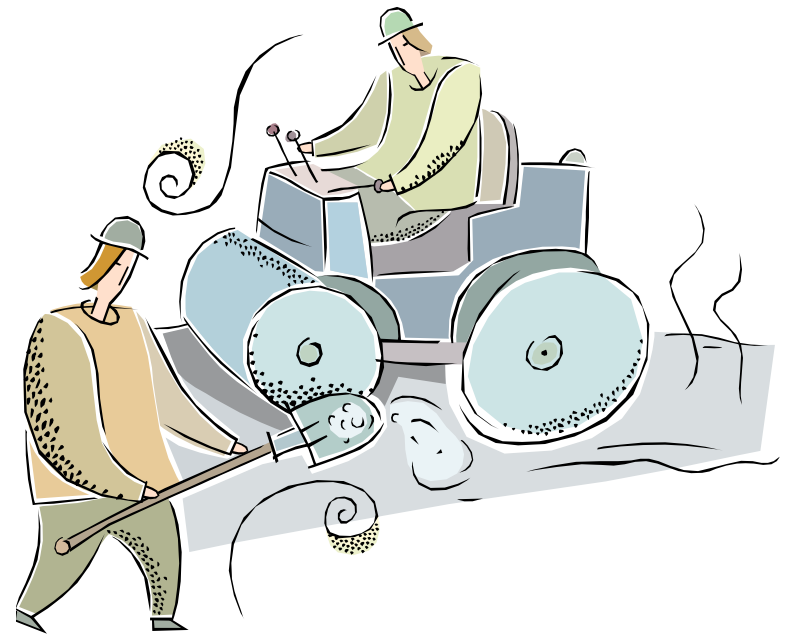


# COUNTY ROAD AID

## KRS 177.320

These funds are for the construction, reconstruction and maintenance of county roads and bridges

Municipal Road Aid 02-4519



# **CRA 2017-2018 Figures\***


*Available for review at your leisure*

*60% allocation available Aug 1.*



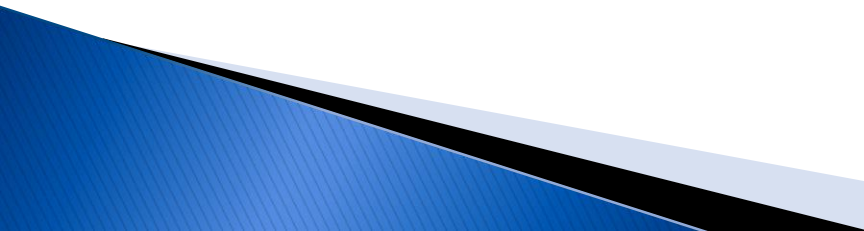
# Estimating Expenditures

## Page 21

- Check the most recent electronic quarterly report
  - Check the 6/30/2016 report
  - Get budgets, financial statements, contracts, agreements, etc.
- 

# Estimating Expenditures

## Page 21

- Check with the treasurer, department heads, other offices, fiscal court...
  - Was there anything mentioned during the proposed use hearings for LGEA and CRA that needs to be included?
  - Check the fee office budgets
- 

# Fund to Fund Appropriation Transfer

- ❑ 01-9200-999 (10,000)
- ❑ 01-9300-999 10,000
- ❑ 01-9300-999 (10,000)
- ❑ 03-9200-999 10,000


# Mandated Appropriations

List begins on page 17

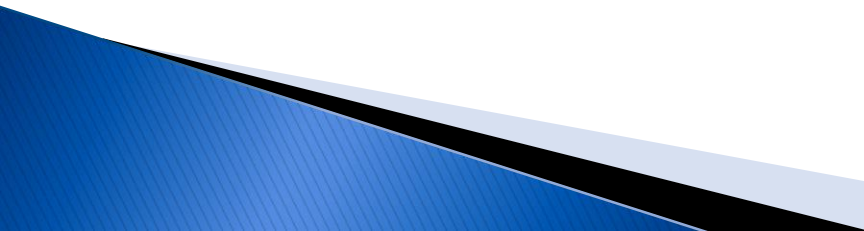


# Mandated Appropriations

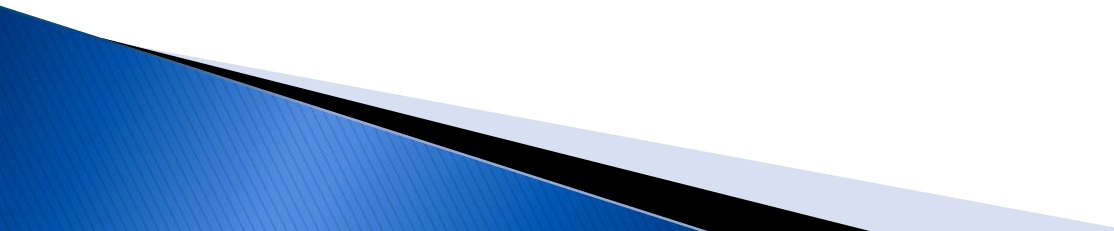
Elected officials' salaries

- County Judge/Executive
  - Jailer (if county operates a full service jail)  
KRS 64.5275
  - Jailer (if county does not operate a full -  
service jail) KRS 441.245
- 

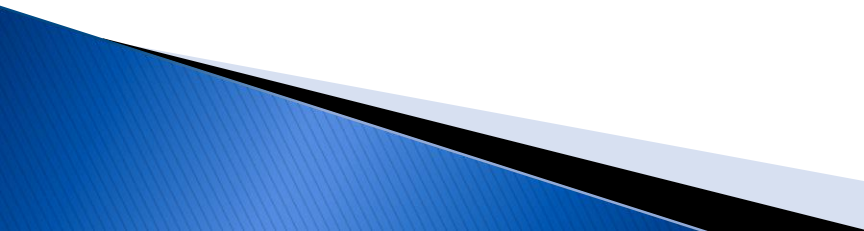
# Mandated Appropriations

- Sheriff and Clerk : (if county fee pools or pays salary through county budget)
  - 1/12 of Fee Officer's Salary shall be paid monthly  
KRS 64.535 (HB 810)
  - County Attorney (if fiscal court has set a salary)
- 

# Mandated Appropriations

- Commissioners/Magistrates
  - Coroner
  - Constable (if paid a salary)
  - Salaries for statutorily mandated appointments including the road supervisor, the county treasurer and the dog warden.
- 

# Mandated Appropriations



- Personal bonds for elected/appointed officials. (Pages 93 – 94)
  - Unemployment insurance for county employees. KRS 341.050
  - Worker's compensation for county employees KRS 342.630 and KRS 342.640
- 



# Mandated Appropriations

Social security match for county employees of 7.65% KRS 61.460



Retirement match for county employees effective July 1 is 19.18%  for non-hazardous and 31.55%  for hazardous duty  
KRS 78.530

# Mandated Appropriations

Office expenses incurred by the county attorney in the performance of his duties as legal advisor to the county shall be paid by the fiscal court. KRS 15.750 (4)



# Mandated Appropriations

## **PVA Statutory Contribution -- KRS 132.590**

Preliminary figure comes via letter from Revenue in March/April – based upon last years assessments plus 5%

Final figures come via letter from Revenue in August / September

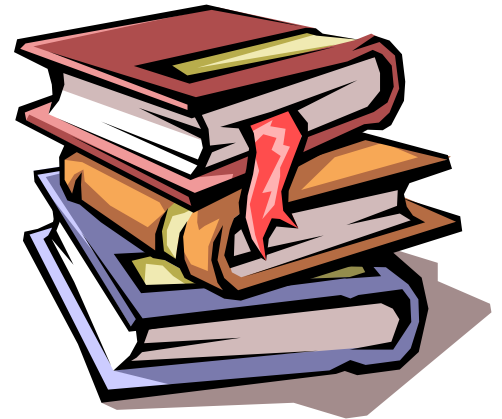
Contact: JoJuana Leavell-Greene, PVA Administrative Support 502-564-5620



# Mandated Appropriations

Between \$600 and \$1,200 annually to the Circuit Clerk for duties as ex officio librarian of the county law library. KRS 172.110(1)

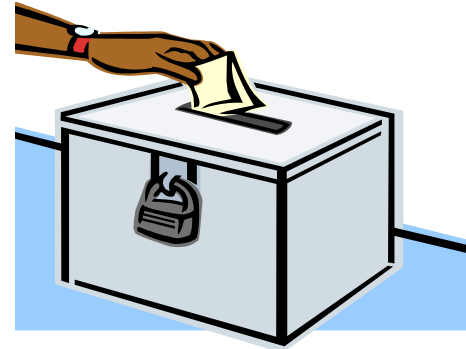
**This payment is subject to all withholdings.**



# Mandated Appropriations

Election expenses

KRS 117.035, 117.045




30% of LGEA coal producing  
receipts for coal haul roads.

KRS 42.455(2)

# Mandated Appropriations

100% of LGEA coal impact receipts for roads and public transportation.  **KRS 42.470 (1)**

50% of forestry receipts distributed through the Road Fund to the school board using code: 02-9500-902  **KRS 149.130 (3)**

# Mandated Appropriations

12.5 cents per capita for the public defender -- KRS 31.185 (2)

Cost of interdisciplinary evaluation report if court ordered. KRS 387.540

# Additional Items to Consider

All categories of tax revenue to be estimated and reported separately.

Utilization of minor codes 499 and 599 for miscellaneous is limited to \$1000 per major object code.



# Unpaid Claims

Counties are discouraged from carrying over unpaid obligations into the next fiscal year due to the fact that, under KRS 65.140, counties are required to pay all bills for goods and services within 30 days of receipt of an invoice. However, if a county must carry over an unpaid obligation, the county MUST budget for the complete payment of this obligation within the upcoming fiscal year. ALL unpaid obligations of any kind must be included in the county's budget.

# Liabilities

Page 28 is the required budget form for showing outstanding debt and debt service

Appropriating for debt service is a mandate  
(Notification required)


The liabilities section and the appropriations sections must tie together. **Include account codes!**

**Make sure quarterly report includes issue dates for all liabilities as well as the date that the report was submitted.**

# Road Cost Allocation Worksheet

## Pages 33 - 34



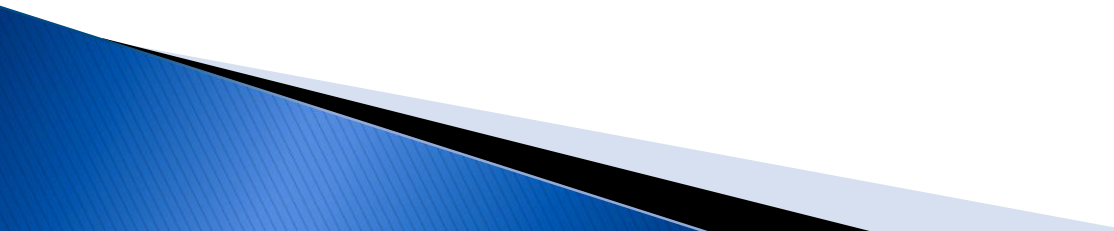
- Allowable administrative costs
- Percentage of Road Fund to Operating Budget excluding Grants
- Maximum allowable..  \$202,500

1. General Fund *	\$	Line 2	\$
2. Road Fund *	\$	Divided By	
3. Jail Fund *	\$	Line 6	\$
4. LGEA Fund *	\$		
5. Other funds *	\$		
<b>6. Total</b>	<b>\$</b>	<b>Equals</b>	<b>%</b>

\* These amounts are taken from budget revenue line(s) 47, 74, & 100, as applicable.

Account #	Description	Amount	%	Road Fund \$ Allowed
<b>Office of the County Judge/Executive</b>				
5001 - _____		\$	X _____ % =	\$
5001 - _____		\$	X _____ % =	\$
5001 - _____		\$	X _____ % =	\$
5001 - _____		\$	X _____ % =	\$
<b>Office of the County Attorney</b>				
5005 - _____		\$	X _____ % =	\$
5005 - _____		\$	X _____ % =	\$
5005 - _____		\$	X _____ % =	\$
<b>Fiscal Court Clerk</b>				
50 - _____		\$	X _____ % =	\$
<b>Fiscal Court</b>				
5025 - _____		\$	X _____ % =	\$
5025 - _____		\$	X _____ % =	\$
5025 - _____		\$	X _____ % =	\$
5025 - _____		\$	X _____ % =	\$
5025 - _____		\$	X _____ % =	\$
<b>Office of the County Treasurer</b>				
5040 - _____		\$	X _____ % =	\$
5040 - _____		\$	X _____ % =	\$
5040 - _____		\$	X _____ % =	\$
<b>Administration</b>				
9 - _____		\$	X _____ % =	\$
9 - _____		\$	X _____ % =	\$
9 - _____		\$	X _____ % =	\$
9 - _____		\$	X _____ % =	\$
9 - _____		\$	X _____ % =	\$
<b>Subtotal of Administrative Costs</b>				\$ *
<b>Other (ie. TAP, Road Patrol, Etc., No office expense permitted)</b>				
5 - _____		\$	100%	
5 - _____		\$	100%	
5 - _____		\$	100%	
<b>Subtotal Other</b>		\$ *	100%	
<b>Grand Total (The sum of the subtotal of administrative costs &amp; other costs *)</b>				

# Standing Orders

- It is preferred that you send your Standing Orders at the same time you send the rest of the budget.
  - Payroll, Utilities and Debt Service are the only items that are guaranteed approval.
  - The approval or disapproval or any other expenses on the Standing Order is the sole discretion of the State Local Finance Officer.
- 

**ANNUAL STANDING ORDER TO PRE-APPROVE CERTAIN RECURRING EXPENSES**

Pursuant to KRS 68.275(3), "The fiscal court may adopt an order, to pre-approve the payment of monthly payroll and utility expenses. No other expenses shall be pre-approved pursuant to this subsection without the written consent of the State Local Finance Officer...". The Fiscal Court of \_\_\_\_\_ County in accordance with state law hereby orders recurring expenses for \_\_\_\_\_ and \_\_\_\_\_ be paid when due.

The fiscal court of \_\_\_\_\_ County further orders upon the written consent of the State Local Finance Officer the following expenses be paid when due:

Account Number	Description

It is hereby acknowledged the above standing orders shall expire after July 1 of each fiscal year and no more payments designated in the standing order shall be pre-approved unless a new order is adopted by the fiscal court of \_\_\_\_\_ County according to the provisions of KRS 68.275(3).

Motion made by: \_\_\_\_\_  
Seconded by: \_\_\_\_\_

Vote \_\_\_\_\_

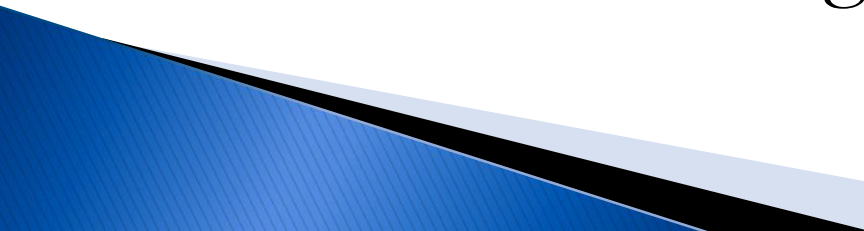
Signature: \_\_\_\_\_  
Approved: \_\_\_\_\_  
County Judge Executive  
State Local Finance Officer  
Date  
Date

# The Signature Page of the Budget Document (Page 30)

- Judge Executive signs after first reading
- State local finance officer signs as to form and classification

....ADVERTISE.... (7 – 21 day window)

# The Signature Page of the Budget Document (Page 30)

1. Judge Executive signs after second reading and adoption
  2. County Clerk signs and attests.
  3. The county will then send an adopted copy of the entire budget to DLG.
- 



**BUDGET SIGNATURE PAGE**

Budget Document  
Page \_\_\_\_ of \_\_\_\_

Submitted

Date \_\_\_\_\_

Signed \_\_\_\_\_

County Judge/Executive

Approved as to Form and Classification

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

State Local Finance Officer

I certify that this budget, incorporating the changes if any, as required by the State Local Finance Officer, has been duly adopted by the \_\_\_\_\_ County Fiscal Court on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

Signed \_\_\_\_\_

County Judge/Executive

Attest \_\_\_\_\_

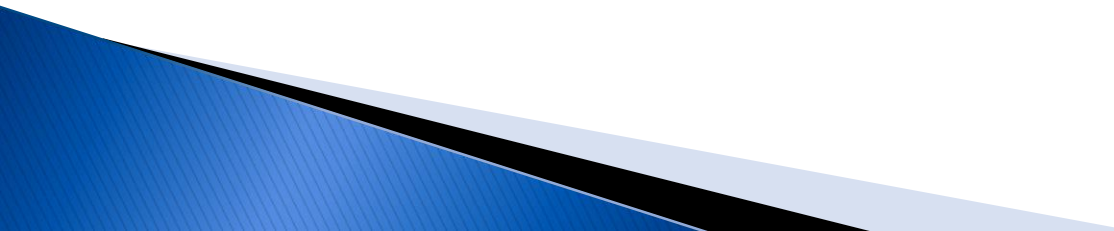
County Clerk

Initial budget submission is one (1) original and two (2) copies. Return final budget as adopted by the fiscal court within fifteen (15) days of adoption.

All materials should be sent to:  
Governor's Office for Local Development  
Attention: State Local Finance Officer  
1024 Capital Center Drive, Suite 340  
Frankfort, KY 40601

# Other items that could delay budget approval by the SLFO

## Quarterly Reports

1. Must be current & accurate
  2. Delinquency Letter
  3. Road Aid Withheld
- 

(DATE)

The Honorable «NAME»  
«COUNTY» County Judge Executive  
«ADDRESS1»  
«ADDRESS2»  
«CSZ»

Dear Judge «Last»:

We have not received your electronic financial report for the quarter ending September 2016. This report includes:

- Section I Summary and Reconciliation, prepared by county treasurer
- Section II Receipts Section, prepared by county treasurer
- Section II Contingent Liabilities Section, prepared by county treasurer
- Section IV Appropriation Condition Report, prepared by county judge/executive

This report was due the 20<sup>th</sup> day following the close of the quarter. This information is very important to us since we use it to satisfy several requirements by federal and state government agencies. Our office works very close with the Auditor's Office; therefore, they will be receiving a copy of this delinquency letter.

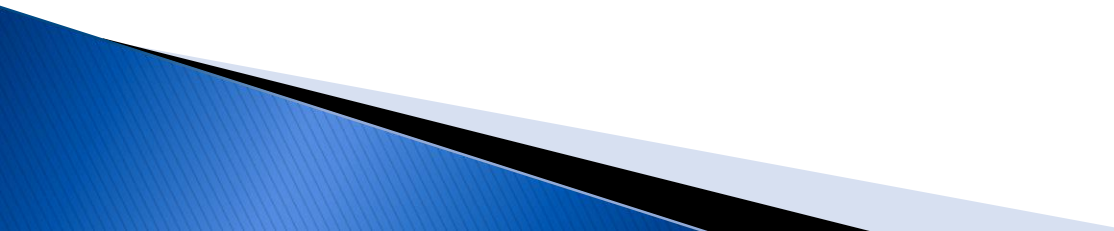
If you need assistance in completing this report you may contact me or anyone in the Counties Branch at 800-346-5606

Sincerely,

Sandra K. Dunahoo  
State Local Finance Officer

cc: County Treasurer  
Auditor of Public Accounts

# Other items that could delay budget approval by the SLFO

- Fee office budgets submitted
  - Adopted Amendments
  - Tax Rates (Page 31)
  - 2015 – 2016 Adopted Budget on File
- 

# AMENDMENTS

Pages 47 - 52

- Simple five step process
- Include documentation!

# Emergency Amendments

- KRS 67.078
- Requires only one reading by FC
- Does not require SLFO signature
- Emergency must be declared in Fiscal Court meeting and reflected in the minutes

# County Property Tax Rates

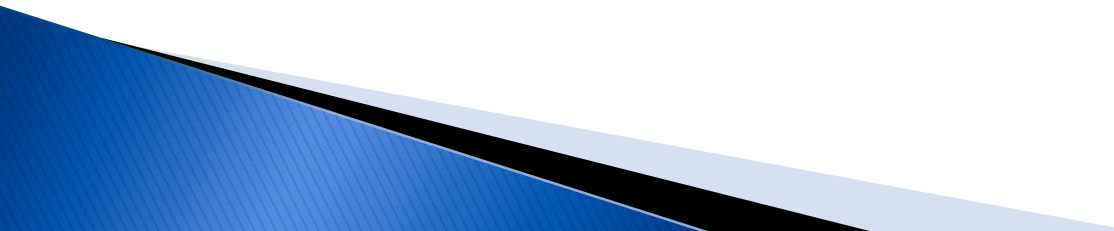
## Pages 80 - 81

Two Tax rates are calculated by DLG

1. Compensating Rate

Generates approximately the same revenue as the previous year exclusive of new property.

Rounded to next higher one - tenth of one cent.



# County Property Tax Rates

## 2. 4% Rate increase

Generates four percent more revenue than compensating rate

Requires hearing process

Rounded down to next one-tenth of one cent

Rates higher than four percent  
are subject to recall



# Tax Rate Calculation Process

County PVA sends assessment information to DOR

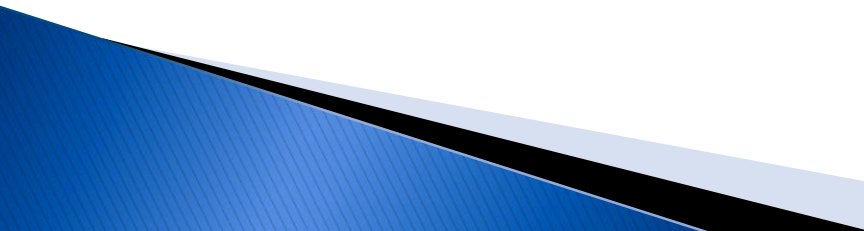
DOR certifies assessment and gives to DLG

DLG calculates compensating and 4% real property rates within 48 hours and mails information to county

County has 45 days from date of DOR certification to set real rate as well as calculate and set personal rate

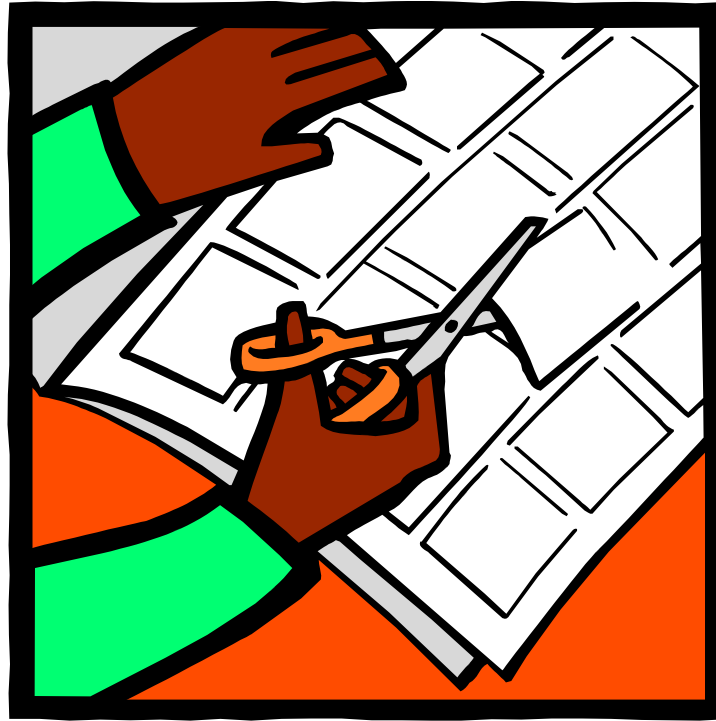
# County Property Tax Rates

## Hearing Process (KRS 68.245)

- Required for any rate above the compensating rate
  - Advertise at least twice in two consecutive weeks in newspaper with largest circulation in the county, OR;
  - Mail notice of hearing to every property owner in the county
- 

# County Property Tax Rates

Sample Advertisement on page 81



# Newspaper Advertisements

KRS Chapter 424

Qualifying newspaper



Time and periods of publication

Rates — 7 pt type on solid leading and shall not exceed the lowest non-contract classified rate paid by advertisers

# Review

## Important dates:

April 1

Proposed jail budget to FC

May 1

Entire proposed budget to FC



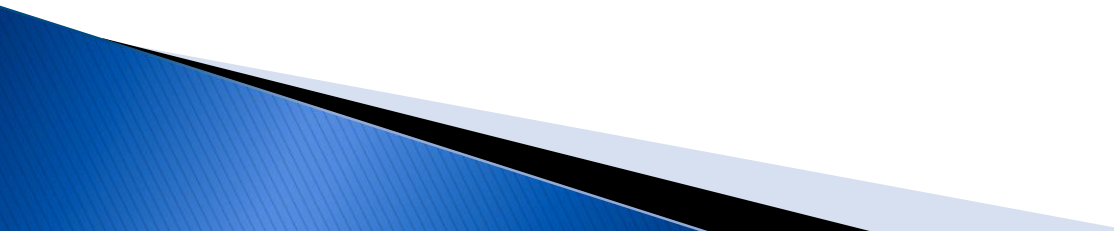
## June

- FC must have met to consider budget by June 1
- Review of administrative code

## July 1

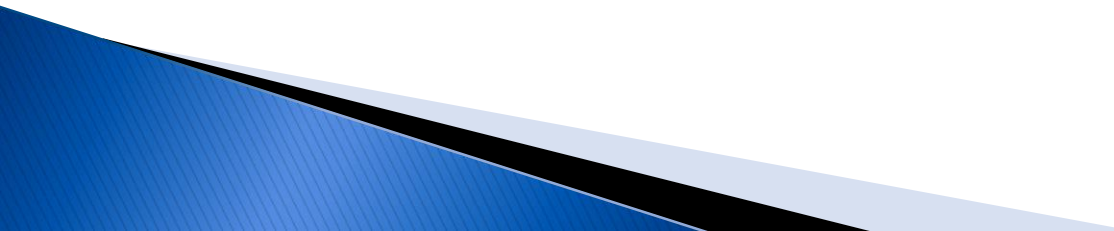
- Must have adopted budget
- 

# County Debt

- Short-Term Borrowing Act
  - Governmental Leasing Act
  - County Debt Capacity
- 

# Short-Term Borrowing Act

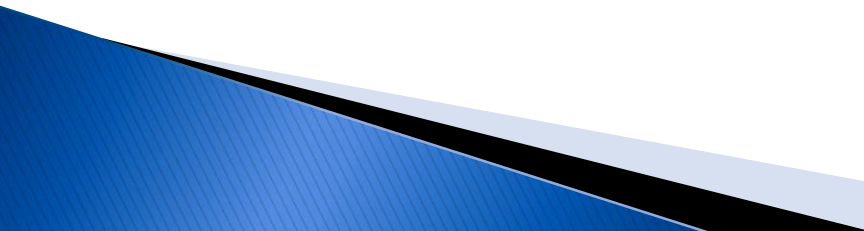
## Page 87

- Requires notification to the state local debt officer (SLDO) PRIOR to borrowing
  - SLDO approval not required
  - Must amend to reflect the receipt and repayment of the borrowed money
  - Must be repaid by the end of the fiscal year in which the money was borrowed
  - Reported on the liabilities section of the quarterly financial statement
- 

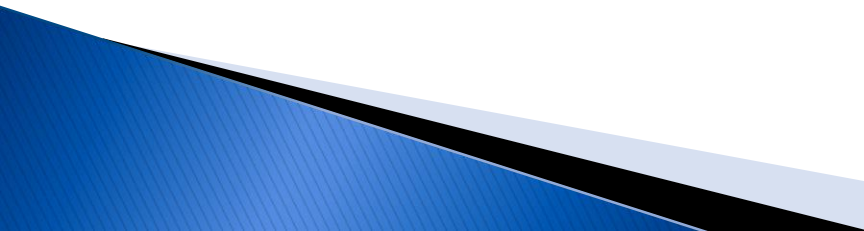


# Governmental Leasing Act

## Pages 85-86

- Notification of lease issues less than \$200,000 is not required, however, is strongly recommended by SLDO
  - Notification to SLDO of lease issues of \$200,000 or more is required
  - SLDO hearing and approval required for all lease issues of \$500,000 or more
  - All lease issues are reported on the liabilities section of the quarterly financial statement
  - SLFO will approve standing orders for debt service payments
- 

# County Debt Capacity

- Section 158 of the KY Constitution limits a county's debt capacity to 2% of the value of taxable property within the county (Calculation available upon request)
  - Capacity is determined from the most recent assessment of taxable property as certified by the Department of Revenue.
- 

2013 Total Valuation of Adjusted Property at Full Rates (Line E)	0			
2013 Motor Vehicles (Line M, Column 3)	0			
2013 Watercraft (Line N, Column 3)	0			
TOTAL	0			

Statutory Debt Limit	2.00%			
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<b>MAXIMUM COUNTY DEBT CAPACITY</b>	<b>0</b>			
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Current Outstanding Debt	Amount	Description	Issue Date	Term
Liability Issue #1 Outstanding Principle*	0			
Liability Issue #2 Outstanding Principle*	0			
Liability Issue #3 Outstanding Principle*	0			
Liability Issue #4 Outstanding Principle*	0			
Liability Issue #5 Outstanding Principle*	0			
Liability Issue #6 Outstanding Principle*	0			
Liability Issue #7 Outstanding Principle*	0			
Liability Issue #8 Outstanding Principle*	0			
Liability Issue #9 Outstanding Principle*	0			

<b>TOTAL OUTSTANDING DEBT PRINCIPLE</b>	<b>0</b>			
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\* As reported on the 9/30/12 Financial Statement

<b>TOTAL DEBT CAPACITY AVAILABLE</b>	<b>0</b>			
--------------------------------------	----------	--	--	--

The above outstanding debt principle is based on information provided by the county. The Department for Local Government makes no assurance of the accuracy of the reported outstanding debt principle. Inaccuracy in reporting will affect the available debt capacity.

# County Debt

- ▶ All borrowed money received and repaid must be reflected in the county budget (*County Budget Preparation and State Local Finance Officer Policy Manual Page 48*)
- ▶ What is Borrowed Money?
  - Bond Proceeds
  - Lease Proceeds
  - Loan Proceeds
- ▶ Includes Funds actually received by County and **funds handled by Third Party** (KACO, Banks, etc...)

# Where to Budget and Post Proceeds

- ▶ 4900 Surplus, Borrowing and Transfers
  - 4902 Tax Anticipation Note
  - 4904 Bond Anticipation Note
  - 4905 Bond Sale Proceeds
  - 4911 Borrowed Money
  - 4912 Governmental Leasing Act Receipts  
(KRS 65.940)

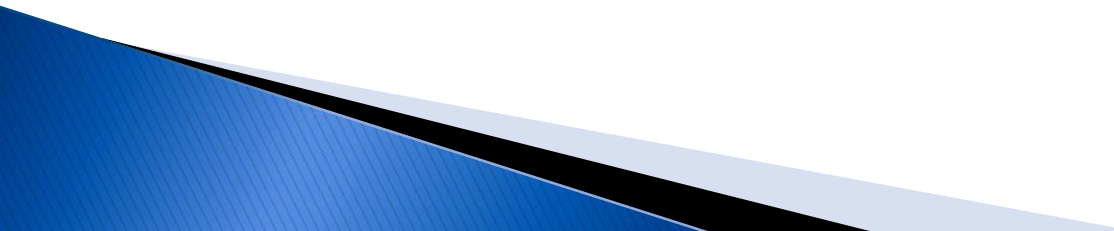
# Which Fund?

- ▶ Borrowed money should be budgeted and accounted for in an existing fund, based on what the use of the funds are for, or can be accounted for in a separate fund (Bond Proceeds Fund)
  - Example:
    - Borrowed Funds for Road Improvement - Road Fund
    - Borrowed Funds for Jail Updates – Jail Fund
    - Borrowed Funds for Park Improvements – General Fund  
(If regular Park receipts and expenditures are included here)

# Expenditure of Borrowed Money

- ▶ Needs to be budgeted and accounted for in Budget and Quarterly Report
  - Should use proper Accounting Code for expenditure based on the use of the funds

# Example

- ▶ County Borrowed \$1,000,000 for Road Improvements from KACO through lease proceeds. KACO is going to handle all the funds and pay the vendors directly based on approved pay requests from the county.
  - ▶ How do you handle?
- 



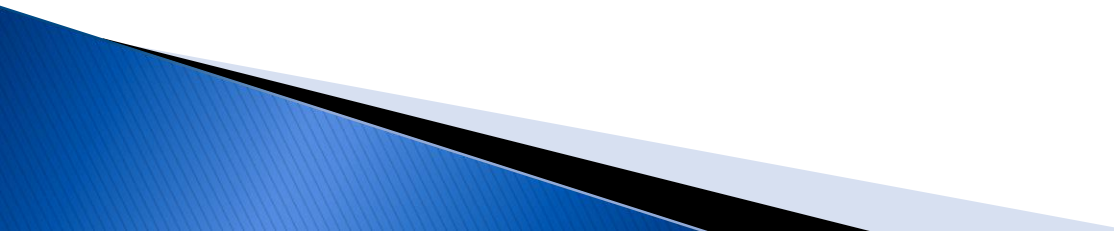
# Example

- ▶ Determine if this has been budgeted in the approved budget, if not a budget amendment is necessary.
- ▶ Budget and post the lease proceeds to:
  - 4912 Governmental Leasing Act Receipts (KRS 65.940)
- ▶ Expenditures of the Funds
  - Budget and post the expenditures to
    - Road Fund/Road Improvements/Asphalt (or other proper category in road fund)

# How to do this in my accounting software if a Third Party is handling everything?

- Due to the different software used this may be a question you will have to ask your software company. However you may be able to:
    - A) Post a cash receipt for the loan amount and a vendor claim showing the payment to the vendor. Print a "voucher" to paper for electronic payments and attach the voucher to the invoice and all appropriate documentation. Then note that the money did not actually come into and out of your bank account and adjust as necessary on your bank reconciliation , since it was handled by a third party
  - or**
  - B) Handle the posting of the receipts and disbursement by adjusting entries. Then note that the money did not actually come into and out of your bank account and adjust as necessary on your bank reconciliation , since it was handled by a third party
- 
- Regardless of the method to report the transactions, you must budget the receipt, expenditure, and lease payments

# Borrowed Money

- ▶ Not properly budgeting these funds could result in the county overspending its budget appropriations
  - ▶ If budget needs to be amended for borrowed money follow the proper procedures for budget amendments
- 

**Break**

# NO BUDGET.....Now What?!?

Consequences and Repercussions of not having a balanced  
and approved budget by June 30<sup>th</sup>

**Bobby Russell**

General Counsel

DLG

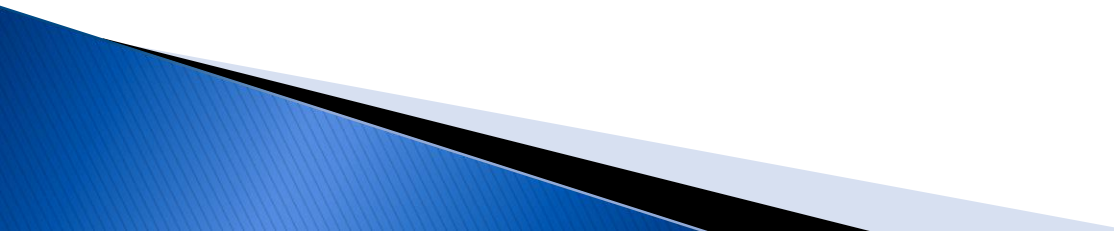


# County Elected Officials Training Incentive Program

# County Elected Officials Training Incentive Program

## KRS 64.5275(6)(7)

Eligible officials who participate in 40 hours of approved training activities per year are entitled to receive a financial incentive.



# Participation in the Program

## Who Can Participate:

**Members of the Fiscal Court**

(Judge Executives, Magistrates or Commissioners)

**County Clerks**

**Sheriffs**

**&**

**Jailers**

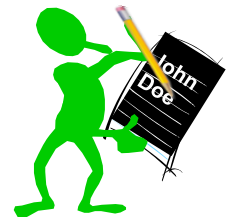




# Participation in the Program

## How to Participate

1. Notify your county's Judge Executive to ensure that funds are budgeted.
2. Complete and submit the [County Elected Officials Training Participation Form](#) to DLG.
3. Attend 40 hours of approved training each "Calendar Year".
4. Send documentation of attendance to DLG.



# Participation Form

This PDF document contains forms. The filling of form fields is not supported.

Open With Different Viewer

Page: 1 of 1

Page Fit

Print Form

## County Officials Training Incentive Program Participation Form



Return Forms To:

Department for Local Government

1024 Capital Center Drive Suite 340, Frankfort, KY 40601

Phone: (502)-573-2382

Fax: (502)-573-3712

E-mail: scott.sharp@ky.gov

### Elected Official's Information

Newly Elected

Appointed

Continuing in Service

**Attention Appointed Officials: You should attach a copy of your appointment letter when submitting this form.**

Name:  Mr.  Ms. First: \_\_\_\_\_ Middle: \_\_\_\_\_ Last: \_\_\_\_\_

Officials County: \_\_\_\_\_ Phone: \_\_\_\_\_

Office Address: \_\_\_\_\_ Fax: \_\_\_\_\_

\_\_\_\_\_ E-Mail: \_\_\_\_\_

\_\_\_\_\_ Web Site \_\_\_\_\_

### Elected Position

(Check the corresponding box & list District if applicable)

Judge Executive

Magistrate-District \_\_\_\_\_

Commissioner - District \_\_\_\_\_

County Clerk

Sheriff

Jailer

First Day Served In Office : \_\_\_\_\_  
(Current Position Term)

### I Choose To Participate In The HB 810 County Elected Officials Training Incentive Program

**You must "INITIAL" by the appropriate response**

\_\_\_\_\_  
(initial) **YES**, I choose to participate in the training program

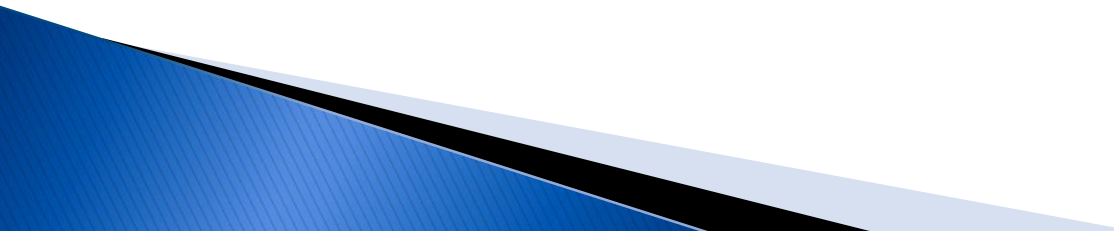
\_\_\_\_\_  
(initial) **No**, I choose not to participate in the training program

**Certification:** By signing below I certify that the information listed above is correct & accurate and that I am entitled to participate in the County Elected Officials Training Incentive Program.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

# Things You Should Know About The Training Incentive Program

- Commonly referred to by many officials as the **HB 810 Training Program**.
  - Authorizing Statue for the program is **KRS: 64.5275 (6)**
  - Administrative Regulations governing the program are:  
**109 KAR 2:020**
- 

# What You Should Know About the Training Incentive Program

Participation is **VOLUNTARY**

Officials are not automatically enrolled in the program

Funding is **LOCAL**

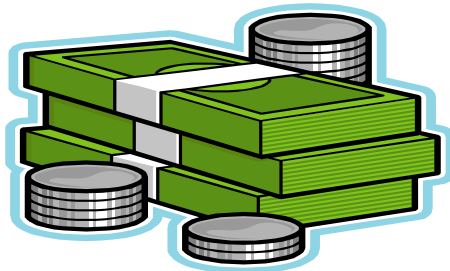
There are specific line items in the County's Budget for each officials Training Fringe Benefit. Each line should have the minor code of 212

# How Much is an Incentive?

The amount of 1 incentive unit (**\$100**) adjust annually for changes in the Consumer Price Index  
**(CPI).**

2017 CPI: **2.1%**

2017 Incentive Value: **\$1,012.99**



# How Much Could I Earn?

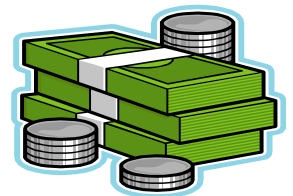
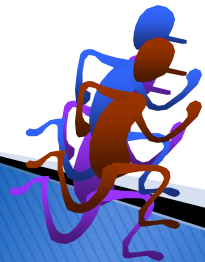
## 2017 Incentive Unit Values

1<sup>st</sup> unit = \$1,012.99

2<sup>nd</sup> unit = \$2,025.98

3<sup>rd</sup> unit = \$3,038.97

4<sup>th</sup> unit = \$4,051.96



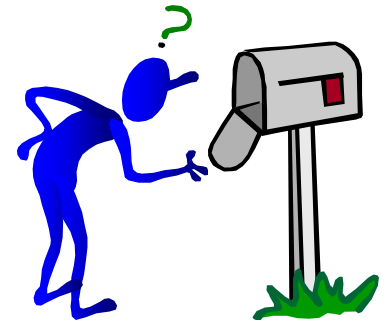
# How Do I Earn an Incentive?

- ▶ An incentive unit is comprised of the completion of 40 hours of approved training.
- ▶ One incentive unit can be earned per calendar year by attending training and/or carrying over hours from the previous year.
- ▶ Carryover hours are limited to a maximum of 40 hours that can be carried from one year into the next consecutive year.
- ▶ The accumulation of incentive units is capped at a maximum of four units.
- ▶ To maintain incentive units that have been accumulated, a 40 hour incentive unit must be completed each calendar year.



# When Will I Receive My Incentive Payment?

- Officials are eligible once per calendar year upon completion of their 40 hour training unit
- DLG will mail notice to the official, the County Judge Executive, the County Treasurer, and the State Auditors Office
- Payment is issued from County funds
  - Must be budgeted
  - Is subject to fiscal court review
  - Is subject to all withholdings
- **Payment can not be issued until the authorization letter has been received!!!**





# Incentive Payment Process For Fee Officials (County Clerks & Sheriffs)

- **County's with population of less than 70,000**

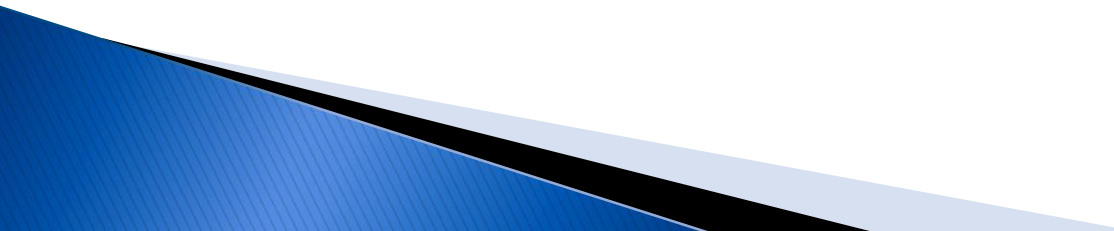
The incentive can be paid from the fee account or by the fiscal court.

- **County's with population of 70,000 or greater**

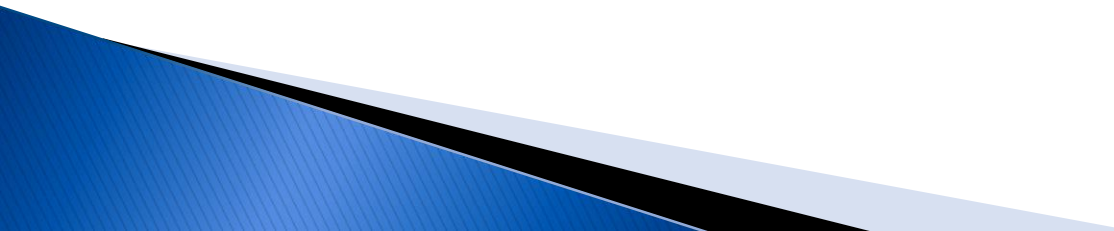
Notice will be mailed to the County Fees Office in the Finance and Administration Cabinet which will then send the payment to the official.



# Training Recommendations:

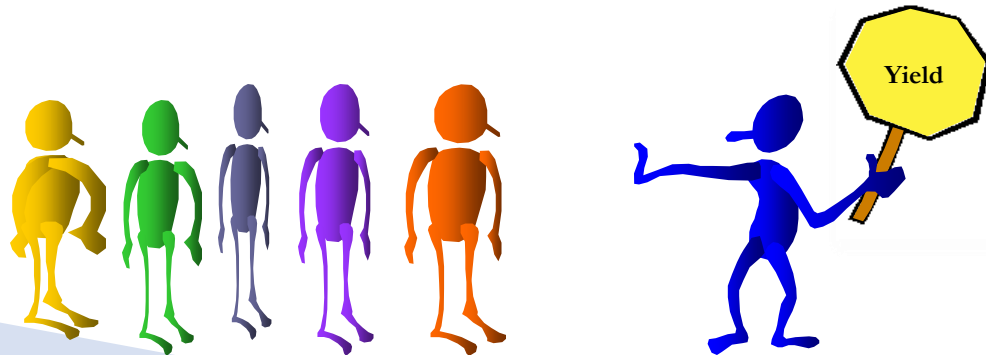
- Select training that will benefit you in your role as an elected official
  - Vary selections to include conferences as well as traditional classroom settings
  - Most counties have limited funds available so don't waste your training dollars
- 

# Sources for Obtaining Training:

- Area Development Districts
  - Association Conferences
  - Government Agencies
  - KACo
  - Local Schools, Universities and Colleges
- 

# County Policies Regarding Travel & Training Reimbursements

Each county determines its own policies regarding the reimbursement for travel and training expenses. While incentives earned are mandated county expenses. The cost of travel and tuition related to training are not statutorily mandated. Therefore, each county decides what to fund.



# Registering for Training Events

OFFICE OF THE GOVERNOR  
**DEPARTMENT FOR LOCAL GOVERNMENT**  
COMMONWEALTH OF KENTUCKY

GLIC ENTITIES DEBT LEGAL TRAINING

## John Doe, Non-Participant

**Name:** John Doe      **Salutation:** Mr.  
**Job Title:** Magistrate  
**County:** Adair      **Category:** Non-Participant  
**Address1:**      **eMail:**  
**Address2:**      **Phone:**  
**City, State, Zip:** , KY      **Fax:**

If this data is incorrect or out of date, please fill out and submit an [Updated Information](#) form (Adobe - 122KB). If there is a training event not listed here that you would like to request approval for, please fill out and submit a [Training Approval Request](#) form (Adobe - 154KB). For all other questions, please contact Scott Sharp at [scott.sharp@ky.gov](mailto:scott.sharp@ky.gov) or (800) 346-5606.

[Summary of Training Hours Report](#)

Classes Completed			Relevant Upcoming Classes		
Start Date	Course		Start Date	Course	
12/05/2011	2011 Incentive Requirement Not Yet Met	<a href="#">LOOKUP</a>	01/19/2012	2012 KBT Kentucky Transportation Conference	<a href="#">LOOKUP</a>
11/28/2011	Non-Participant Information sent to County Judge & Treasurer	<a href="#">LOOKUP</a>	01/24/2012	2012 Risk Management/Tort Liability	<a href="#">LOOKUP</a>
			02/01/2012	2012 KCJEA Winter Conference	<a href="#">LOOKUP</a>
			02/01/2012	2012 Plantmix Asphalt Industry of KY Winter Training School	<a href="#">LOOKUP</a>

To view contact info for training events click "[LOOKUP](#)"



# Registering for Training Events

OFFICE OF THE GOVERNOR  
DEPARTMENT FOR LOCAL GOVERNMENT  
COMMONWEALTH OF KENTUCKY

GLIC ENTITIES DEBT LEGAL TRAINING

### Course Information

**Course Name:** [2012 Risk Management/Tort Liability](#)  
**Vendor:** [UK - Kentucky Transportation Center](#)  
**Number of Days:** 1  
**Training Hours:** 6.00  
**Contact Name:** [Dina Johnson](#)  
**Contact Title:** [Training Program Manager](#)  
**Contact eMail:**  
**Fiscal Court:**  **County Clerk:**  **Sheriff:**  **Jailer:**

**Max Enrollment:**  
**Registration Fee:** \$80.00  
**Contact Agency:** [UK Transportation Center](#)  
**Contact Phone:** 800-432-0719  
**Contact Website:**

### Class Dates

Start Date	Number of Days	Location
08/30/2012	1	Pennyrile Forest SP
05/17/2012	1	Natural Bridge SP
03/27/2012	1	Barren River State Park
01/24/2012	1	Lexington, KY

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# How to get a Training Event Approved

If a training event is not listed on your “**Relevant Upcoming Classes List**” it could be because DLG is not aware of the training. To get the training approved in this program we will need the “**Training Hour Approval Request Form**” filled out and submitted to our office along with the “**Detailed Agenda**” for the training event.

# Reporting Your Attendance

- ▶ Proof of an official's training attendance should be submitted to our office within 60 days of completing the training.
- ▶ Always make sure your "Name", "County" and "Office" are legible on your attendance form before submitting it.
- ▶ Completion documentation can be submitted by the official or the training provider by mail, fax or e-mail.
- ▶ Keep a copy of your attendance documents for your records.
- ▶ **Ultimately it is the responsibility of the official to make sure their attendance information has been turned into DLG.**



# Acceptable Forms of Attendance Documentation

When attending a training event your proof of attendance should be submitted in the same document form as all other officials.

Some of the acceptable forms are:

1. Sign-in Sheets
2. Attendance Logs/Reports
3. Individual Certificates
4. Individual Proof of Attendance Forms

# How "Not" To Fill Out A POA Form

## Pay Attention To The Instructions!!!

### 2012 Governor's Local Issues Conference Proof of Attendance Form

Department for Local Government, 1024 Capital Center Drive, Suite 340, Frankfort, KY 40601, Phone: (800) - 346-2382, Fax: (502) - 573-3712

Date:	August 15-17, 2012	Location:	Galt House Louisville, Kentucky
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#### Wednesday August 15th

Time	Session	Speaker	Hrs	Initial	Time	Session	Speaker	Hrs.	Initial
1:15 - 1:30	Guest Speaker	Lt. Gov. Jerry Abramson	.25	ACO	2:00 - 2:15	Guest Speaker	Fred Abovlesman - NARC	.25	ACO
1:30 - 2:00	Guest Speaker	Nick Clooney - Journalist & Author	.5	ACO					

#### Workshop Blocks (Initial 1 Session Per Time Block)

2:30 - 3:30 (select only one)		Initial	3:45 - 4:45 (select only one, no repeats)		Initial
Jails Update		ACO	Jails Update		ACO
Are You Ready for the Big One		ACO	Are You Ready for the Big One		ACO
Social Media in the Workplace		ACO	Alcoholic Beverage Laws: Local Option Elections, Licensing & Enforcement		ACO
Cutting Red Tape for Jobs & Economic Growth		ACO	Tax Rates 101		ACO
Solid Waste Issues and Funding		ACO	DOI: Assisting Local Governments / HBC Overview		ACO
Changing Face of KY: Diversity, Longevity, Economy, Taxes & Future		ACO	Reviving KY Econ. Through Ag: Community Way Tourism Signage Prgm		ACO
Rebuilding a Community and Making it Sustainable		ACO			ACO

#### Thursday August 16th

#### Workshop Blocks (Initial 1 Session Per Time Block)

8:30 - 9:30 (select only one)		Initial	9:45 - 10:45 (select only one)		Initial	11:00 - 12:00 (select only one)		Initial
How To Write A News Release		ACO	Fed Fund Panel: US EDA, & USDA RD		ACO	Fed. Fund Panel: ARC, CDBG & others		ACO
Coal Severance: HB 265 Line Items		ACO	KIA Today		ACO	NIMS State & Local Overview		ACO
Effective Office Mgt & Seg. of Duties		ACO	Paperwork Trail of Natural Disaster		ACO	AOC: Audits & Reimbursement Process		ACO
Best Practices		ACO	Special Districts		ACO	KY Legal Issues		ACO
Fin. Facility Improve with Engy Savings		ACO	Dept. of Rural & Municipal Aid		ACO	Updates from the AG's Office		ACO
Workforce Wellness		ACO	Comm. Foundations & Comm. Dev.		ACO	Seize the Local Food Movement		ACO
ADA: Employment & Accommodation Issues		ACO	Office of State Grants		ACO			

Time	Session	Speaker	Hrs.	Initial
12:00 - 1:30	Luncheon Speaker	Governor Steve Beshear	.5	ACO

2:00 - 3:00 (select only one, no repeat)		Initial	3:15 - 4:15 (select only one)		Initial
KIA Today		ACO	ED Tools for Your Community's Small Business		ACO
KY Legal Issues		ACO	Broadband in KY		ACO
Writing Grant & Loan Applications		ACO	Mining for State Grants		ACO
How to Get Rid of Your Auditor Quicker		ACO	Stream lining the Process of Flood Recovery		ACO
KY Film Office Updates		ACO	KY Dept of Rev. Working with and for Local Govt.		ACO
Better With Age		ACO	The Community Early Childhood Councils		ACO
			Federal Funding Round Table		ACO

#### Friday August 17th

Time	Session	Speakers	Hrs.	Initial
8:30 - 9:00	Guest Speaker	Al Cross, Institute for Rural Journalism & Community Issues	.5	ACO
9:00 - 9:30	Guest Speaker	Colonel Bruce Jenkins, Fort Knox	.5	ACO

**\*\*\* Notice to all County Officials, This Document is Subject to Open Records Request. \*\*\***

**Certification:** By signing below I certify that I attended the training event described above and that I'm entitled to claim credit for the duration of time listed in each session in compliance with KRS 64.5275 (6)

Print Name: A. County Official  
 County: Some County

Office: Magistrate  
 Signature: A. County Official

DLG Use Only  
 O  
 conflicting sessions

# How "Not" To Fill Out A POA Form

If I have to assume. No Credit Will Be Recorded !!!

## County Elected Officials Training Incentive Program Proof of Attendance Form

Return Forms To:

### Department for Local Government

1024 Capital Center Drive, Suite 340, Frankfort, KY 40601  
Phone: (800) - 346 - 5606 Fax: (502) - 573 - 3712



<b>Sponsor:</b>	KY Association of Counties	<b>Training Title:</b>	2011 KACo Conference
<b>Date:</b>	October 26 - 28, 2011	<b>Location:</b>	Galt House, Louisville, KY

The Department for Local Government has approved this training event for a possible total of **11** training hours for the County Officials Training Incentive Program. Officials, to receive training credit you must initial each session attended.

### Wednesday, October 26th

Sessions	Hrs	Initials	Sessions	Hrs	Initial		
1:00 - 1:15	Opening Remarks	.25	ACO	2:30 - 3:00	Attorney General Jack Conway	.5	ACO
1:15 - 1:45	Keynote Address: Governor Steve Beshear	.5		3:00 - 3:30	Main Street Economics - Don McNay	.5	
1:45 - 2:00	News and Views from DLG - Comm. Tony Wilder	.25		3:30 - 3:45	Doing More With Less -KY St. Treas. Todd Hollenbach	.25	
2:00 - 2:30	2012 Legislative Issues - Spkr of the House Greg Stumbo	.5		3:45 - 4:00	Impact of EPA Regulations on KY Electric & Coal Ind.	.25	

### Thursday, October 27th

Session	Hrs	Initials	Session	Hrs	Initial		
9:00 - 9:30	A New KY - Gatewood Galbraith	.5	✓	11:00 - 11:30	KY Future Can We Compete - Sen. Pres. David Williams	.5	✓
9:30 - 10:30	Update on Co Electrical Inspections & Licensure Programs	1	✓	11:30 - 12:00	CoLT - It's Rebate Time - Grant Satterly	.5	✓
10:30 - 11:00	KACo Insurance Program Update - Mark Miller	.5	✓				

### Roundtable Sessions

Officials can only attend four of the six Roundtable Sessions

Hr	Initial	Hr	Initial				
2:00 - 4:00	Updates from DLG	.5	✓	2:00 - 4:00	Rural & Municipal Aid - KY Transportation Cabinet	.5	✓
	5 yr SWMP & Grant Prgm - KY Div. of Waste Mgt.	.5	✓		Optimizing Your Procurement Process using the Internet	.5	✓
	KY's Unwanted Horse - KY Horse Council	.5	✓		Know Your Sign Retroreflectivity & Sfty Circuit Rider Pgrm.	.5	✓

### Friday October 28

Session	Hr	Initial	Session	Hr	Initial		
9:00 - 10:00	KY Politics - "Media Panel"	1	1	11:00 - 11:45	Coal in Kentucky's Future - Mark Porta	.75	.75
10:00 - 11:00	The Urge to Merge - Panel	1	1	11:45 - 12:00	KACo Update - Exec. Dir. Denny Nunnelley	.25	.25

\*\*\*\*\* Notice to All County Officials, This Document is Subject to Open Records Request \*\*\*\*\*

**Certification:** By signing below I certify that I attended the training event described above and that I'm entitled to claim credit for the duration of time listed in each initialed session in compliance with KRS 64.5275 (6)

Print Name: A. County Official  
Office: Judge Executive

County: Some County  
Signature: A. County Official

# How To Fill Out a POA Correctly

## 2012 Governor's Local Issues Conference Proof of Attendance Form

Department for Local Government, 1024 Capital Center Drive, Suite 340, Frankfort, KY 40601, Phone: (800) - 346-2382, Fax: (502) - 573-3712

Date:	August 15-17, 2012	Location:	Galt House Louisville, Kentucky
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1:30 - 2:00	Guest Speaker	Nick Clooney - Journalist & Author	.5	ACO					

### Workshop Blocks (Initial 1 Session Per Time Block)

2:30 - 3:30 (select only one)		Initial	3:45 - 4:45 (select only one, no repeats)		Initial
Jails Update			Jails Update		ACO
Are You Ready for the Big One		ACO	Are You Ready for the Big One		
Social Media in the Workplace			Alcoholic Beverage Laws: Local Option Elections, Licensing & Enforcement		
Cutting Red Tape for Jobs & Economic Growth			Tax Rates 101		
Solid Waste Issues and Funding			DOI: Assisting Local Governments / HBC Overview		
Changing Face of KY: Diversity, Longevity, Economy, Taxes & Future			Reviving KY Econ. Through Ag. Community Way Tourism Signage Prgm		
Rebuilding a Community and Making it Sustainable			Workforce Development: Foundations for the Future		

### Thursday August 16th

### Workshop Blocks (Initial 1 Session Per Time Block)

8:30 - 9:30 (select only one)		Initial	9:45 - 10:45 (select only one)		Initial	11:00 - 12:00 (select only one)		Initial
How To Write A News Release			Fed Fund Panel: US EDA, & USDA RD			Fed. Fund Panel: ARC, CDBG & others		ACO
Coal Severance: HB 265 Line Items			KIA Today		ACO	NIMS State & Local Overview		
Effective Office Mgt & Seg. of Duties			Paperwork Trail of Natural Disaster			AOC: Audits & Reimbursement Process		
Best Practices			Special Districts			KY Legal Issues		
Fin. Facility Improve with Engy Savings			Dept. of Rural & Municipal Aid			Updates from the AG's Office		
Workforce Wellness			Comm. Foundations & Comm. Dev.			Seize the Local Food Movement		
ADA: Employment & Accommodation Issues		ACO	Office of State Grants					

Time	Session	Speaker	Hrs.	Initial
12:00 - 1:30	Luncheon Speaker	Governor Steve Beshear	.5	ACO

2:00 - 3:00 (select only one, no repeat)		Initial	3:15 - 4:15 (select only one)		Initial
KIA Today			ED Tools for Your Community's Small Business		
KY Legal Issues		ACO	Broadband in KY		ACO
Writing Grant & Loan Applications			Mining for State Grants		
How to Get Rid of Your Auditor Quicker			Stream lining the Process of Flood Recovery		
KY Film Office Updates			KY Dept of Rev. Working with and for Local Govt.		
Better With Age			The Community Early Childhood Councils		
			Federal Funding Round Table		

Scott  
I had to leave at 3:45. I  
had a meeting to attend.  
ACO

### Friday August 17th

Time	Session	Speakers	Hrs.	Initial
8:30 - 9:00	Guest Speaker	Al Cross, Institute for Rural Journalism & Community Issues	.25	ACO
9:00 - 9:30	Guest Speaker	Colonel Bruce Jenkins, Fort Knox	.5	

\*\*\* Notice to all County Officials, This Document is Subject to Open Records Request. \*\*\*

**Certification:** By signing below I certify that I attended the training event described above and that I'm entitled to claim credit for the duration of time listed in each session in compliance with KRS 64.5275 (6)

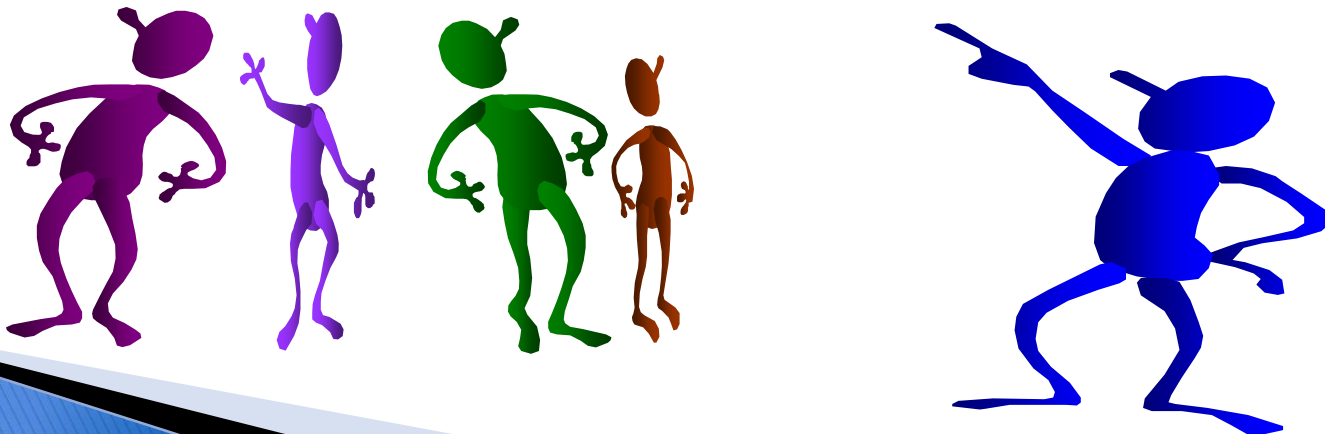
Print Name: A. County Official  
County: Some County

Office: Jailer  
Signature: A. County Official


DLG Use Only  
**8-75**

# Your Training Record

- Reflects what you have certified that you attended on your Proof of Attendance Forms (POA's). So fill them out accurately!
- Your Training Record and Proof of Attendance Forms are Subject To Open Records Requests!!!



# Why You Should Report Accurately

AOC-025 Rev. 12-01 Page 1 of 1  Commonwealth of Kentucky Court of Justice  CR45; RCr 7.02	Doc. Code: RS    [X] SUBPOENA  [X] SUBPOENA DUCES TECUM	Case No. _____ Court <u>CIRCUIT</u> County _____ Date <u>December 29, 2008</u>
--	---	---

COMMONWEALTH OF KENTUCKY  
VS. \_\_\_\_\_ PLAINTIFF  
DEFENDANT(S)

The Commonwealth of Kentucky to:

Name Custodian of the Records – Scott Sharp, Director of Training, Governor's Office for Local Government  
Address Office of the Governor, 1024 Capital Center Drive, Suite 340, Frankfort, KY 40601

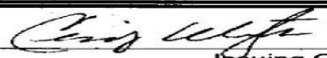
You are commanded to appear before: (Select one of three choices)

- \_\_\_\_\_ CIRCUIT COURT  The Grand Jury of \_\_\_\_\_ County  
 Other \_\_\_\_\_

You are to appear at: \_\_\_\_\_ COUNTY COURTHOUSE  
\_\_\_\_\_ KENTUCKY \_\_\_\_\_

on the 13<sup>th</sup> day of January, 2009 at 9:00 a.m., Eastern Time.

- To testify in behalf of the Commonwealth -  
 To produce copies of: (1) each and every letter issued by the Governor's Office for Local Government to the \_\_\_\_\_ County Judge Executive \_\_\_\_\_ regarding the amount he was required to be paid each year as "an annual training incentive" per KRS 64.5275(6) for the years 2002 to present; (2) each and every letter issued by the Governor's Office for Local Government to the \_\_\_\_\_ County Judge Executive and/or the \_\_\_\_\_ County Treasurer notifying them of the maximum salary guideline and/or CPI for constitutional officers for the years 1999 to present; and (3) a current printout of the training history for \_\_\_\_\_, Employee number \_\_\_\_\_.  
 To give depositions

 Issuing Officer	Clerk
By: _____	D.C.

<u>James M. Crawford</u> Name of Requesting Attorney
Phone # <u>(502) 732-5841</u> fax <u>732-8303</u>

This subpoena was served by delivery of a true copy to: Custodian of the Records, Scott Sharp via e-mail

This 29th day of December, 2008. By: Mimi N. Sherrell  
Secretary Title

# How To Access Your Training Page

- ▶ Go to the DLG website  
<http://kydlgweb.ky.gov>.
- ▶ Look on the left hand side of the page and you will see a list of links that take you to the different areas of our agency.
- ▶ The last one listed is the **County Officials Training Program Link**.

# How To Access Your Training Page



OFFICE OF THE GOVERNOR  
**DEPARTMENT FOR LOCAL GOVERNMENT**  
 COMMONWEALTH OF KENTUCKY



- Home
- Office of the Commissioner
- Staff Directory
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- Kentucky State Clearinghouse
- Legal
- Governor's Local Issues Conference
- Spirit of Kentucky Award
- Endow Kentucky
- Energy Efficiency & Conservation
- County Officials Training Program

## Welcome to the Department for Local Government

The Department for Local Government (DLG), under the Office of the Governor, provides financial help in the way of grant and loan assistance, as well as advising local governments in matters of budget, personnel and other issues relevant to those entities.

### Community Development Block Grant (CDBG) Survey



The Department for Local Government, Office of Federal Grants, is developing the Five-Year Consolidated Plan for the Community Development Block Grant (CDBG) program and your help is needed. In order to better assess needs and determine funding priorities, your input as local officials,

administrators, and citizens is needed. Please answer the questions in this short survey (below) so that DLG ...[\(MORE\)](#)

#### Contact Information

Department for Local Government  
 1024 Capital Center Drive, Suite 340  
 Frankfort, KY 40601

**Phone**  
 (502) 573-2382  
**Toll Free**  
 (800) 346-5606  
**TDD**  
 (800) 648-6056  
**FAX**  
 (502) 573-2939

[DIRECTIONS](#)

Start Here



**Important Announcement**

#### Site Metrics

LAST 5 FROM	TOTAL HITS	TOP 5 BROWSERS
FRANKFORT, KENTUCKY	534,084	INTERNET EXPLORER, 51%
FRANKFORT, KENTUCKY		CHROME, 15%
ELIZABETHTOWN, KENTUCKY		FIREFOX, 12%
ELIZABETHTOWN, KENTUCKY		MOZILLA, 12%
FRANKFORT, KENTUCKY		SAFARI, 7%





# How To Access Your Training Page

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DLG > County Officials Training Program > Overview

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Important Links

Endow Kentucky

## County Officials Training Program

Kentucky's training incentive program for elected county officials began with the enactment of House Bill 810 (KRS 64.5275), effective in January 1999. The program offers county judge-executives, fiscal court members, clerks, sheriffs and jailers an annual financial incentive to participate in continuing training relevant to their official duties.

Training is offered by a variety of agencies, professional associations, and private vendors. DLG enrolls officials in the program, pre-approves training events, records individual attendance for credit, and authorizes incentive payments. Participating officials may earn one incentive for each calendar year in office by providing documentation of 40 hours of approved training.

### Reports and Forms

Below are reports and forms that officials participating in the County Elected Officials Training Program will utilize. To view the corresponding report or forms click the heading of each section.

#### [County Elected Officials Training Program Participation Form](#) (Adobe 122 KB)

Elected or appointed officials who wish to participate in the County Elected Officials Training Program will need to complete and submit the County Elected Officials Training Program Participation Form before they will be included in the program. Newly elected or appointed officials who wish to participate in the County officials training program will need to complete this form and submit it to our office in order to be enrolled in the training incentive program.

#### [Individual Training Records](#)

By clicking the link above, program participants may view their individual training record online by entering their name, county, office or any combination thereof.

#### [Training Approval Request Form](#) (Adobe 132 KB)

For training events not listed in the Upcoming Approved Training Events, approval may be requested by completing and submitting the Training Approval Request Form, along with a detailed event agenda listing all training times and indicating any breaks and meals during the training event. To complete this form click the link in the heading listed above this section.

For questions concerning the County Elected Officials Training Program please contact [Scott Sharp](#), Training Coordinator.

### Contact Information Form

**Note to County Treasurers:** Please fill out the [Officials Form](#) and submit to DLG by emailing to [Scott.Sharp@ky.gov](mailto:Scott.Sharp@ky.gov) or faxing to (502) 573-3712. This form helps DLG maintain up-to-date contact information for local officials.

### Important: Incentive Notice

Under the carryover provisions of this program, many persons now qualify for their annual incentive at the first of the year. Due to the time requirements involved in the process of calculating the new year's incentive value and the generating of these incentive letters, the issuance of the letters will not take place until mid-February of the new year. Our staff works to complete this process as quickly as possible.

Click on the  
"Individual  
Training  
Records Link"



# How To Access Your Training Page

OFFICE OF THE GOVERNOR  
DEPARTMENT FOR LOCAL GOVERNMENT  
COMMONWEALTH OF KENTUCKY

GLIC ENTITIES DEBT LEGAL TRAINING

### Search for a Person

To search for a Person, enter any information you know and click the <submit> button. You may use the percent sign (%) as a wildcard.

First Name:

City:

Job Title:

Last Name:

County:

If your status is "NP" (non-participant) and you would like to participate, please fill out a [Participation Form](#) (Adobe - 123KB).

Privacy | Security | Accessibility | Contact Us | Logout

Copyright © 2008-2012 Todd Kirby

Enter Last Name -OR- County and then click "Submit"



# How To Access Your Training Page



OFFICE OF THE GOVERNOR  
**DEPARTMENT FOR LOCAL GOVERNMENT**  
COMMONWEALTH OF KENTUCKY

## Search for an Official

To search again, click [here](#)

First Name:

Last Name:

City:

County: **Oldham**

Job Title:

If your status is "NP" (non-participant) and you would like to participate, please fill out a [Participation Form](#) (Adobe - 123KB).

Status	Name	County	Job Title	
810	Barr, Julia K.	Oldham	County Clerk	<a href="#">VIEW</a>
810	Dye, Bob	Oldham	Magistrate	<a href="#">VIEW</a>
810	Eldridge, Kevin	Oldham	Magistrate	<a href="#">VIEW</a>
810	Greenwell, Steve	Oldham	Magistrate	<a href="#">VIEW</a>
810	Leslie, Robert F.	Oldham	Magistrate	<a href="#">VIEW</a>
810	Likins, Brent	Oldham	Magistrate	<a href="#">VIEW</a>
810	Logsdon, Michael	Oldham	Magistrate	<a href="#">VIEW</a>
810	Simpson, Michael	Oldham	Jailer	<a href="#">VIEW</a>
810	Sparks, J.D.	Oldham	Magistrate	<a href="#">VIEW</a>
810	Sparrow, Steven Wayne	Oldham	Sheriff	<a href="#">VIEW</a>
810	Theiss, Robert Wayne	Oldham	Magistrate	<a href="#">VIEW</a>
810	Voegele, David	Oldham	Judge/Executive	<a href="#">VIEW</a>



### Contact Information

Department for Local Government  
1024 Capital Center Drive, Suite 340  
Frankfort, KY 40601

**Phone**  
(502) 573-2382  
**Toll Free**  
(800) 346-5606  
**TDD**  
(800) 648-6056  
**FAX**  
(502) 573-2939

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Spirit of Kentucky Award

Endow Kentucky

Energy Efficiency & Conservation

County Officials Training Program



**Important Announcement**



# Your Training Page



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Governor's Local  
Issues Conference

Spirit of Kentucky  
Award

Endow Kentucky

Energy Efficiency &  
Conservation

County Officials  
Training Program



**Important  
Announcement**

## Michael Simpson, Participant

<b>Name:</b>	Michael Simpson	<b>Salutation:</b>	Mr.
<b>Job Title:</b>	Jailer	<b>District:</b>	
<b>County:</b>	Oldham	<b>Category:</b>	Participant
<b>Address1:</b>	Oldham County Jail	<b>eMail:</b>	msimpson@oldhamcounty.net
<b>Address2:</b>	102 West Main Street	<b>Phone:</b>	(502) 222-3500
<b>City, State, Zip:</b>	LaGrange, KY 40031	<b>Fax:</b>	502-222-3510

If this data is incorrect or out of date, please fill out and submit an [Updated Information](#) form (Adobe - 122KB). If there is a training event not listed in the Relevant Upcoming Classes column that you would like to request approval for, please fill out and submit a [Training Approval Request](#) form (Adobe - 154KB). For all other questions, please contact Scott Sharp at [scott.sharp@ky.gov](mailto:scott.sharp@ky.gov) or (800) 346-5606.

To view your training record, click here: [Summary of Training Hours Report](#)

### Classes Completed

Start Date	Course	
11/12/2014	2014 Health Emergency Preparedness: Ebola	<a href="#">LOOKUP</a>
11/05/2014	Test Course (Administrative)	<a href="#">LOOKUP</a>
	2014 County Jails: State	
09/18/2014	Regulations and Effects on the County Budget	<a href="#">LOOKUP</a>
08/27/2014	2014 Governor's Local Issues Conference	<a href="#">LOOKUP</a>
06/23/2014	2014 KY Jailers Association Jail Improvement Conference	<a href="#">LOOKUP</a>
01/22/2014	Completion of Training Unit for Calendar Year 2014 Recorded (977.43)	<a href="#">LOOKUP</a>
01/06/2014	DLG Administrative Entry (New Year)	<a href="#">LOOKUP</a>
	2013 PREA - Regional Training;	

### Relevant Upcoming Classes

Start Date	Course	
12/01/2014	2014 New Jailers Training	<a href="#">LOOKUP</a>
12/02/2014	2014 KJA Fall Conference	<a href="#">LOOKUP</a>
12/10/2014	2014 Parliamentary Procedure Session #2	<a href="#">LOOKUP</a>
12/10/2014	2014 Newly Elected Official Training	<a href="#">LOOKUP</a>

### Contact Information

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**TDD**  
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[DIRECTIONS](#)



# How To Access Your Training Record



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Governor's Local Issues Conference

Spirit of Kentucky Award

Endow Kentucky

Energy Efficiency & Conservation

County Officials Training Program



**Important Announcement**

## Michael Simpson, Participant

**Name:** Michael Simpson  
**Salutation:** Mr.  
**Job Title:** Jailer  
**District:**  
**County:** Oldham  
**Category:** Participant  
**Address1:** Oldham County Jail  
**eMail:** msimpson@oldhamcounty.net  
**Address2:** 102 West Main Street  
**Phone:** (502) 222-3500  
**City, State, Zip:** LaGrange, KY 40031  
**Fax:** 502-222-3510

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12/10/2014	2014 Newly Elected Official Training	<a href="#">LOOKUP</a>

### Contact Information

Department for Local Government  
 1024 Capital Center Drive, Suite 340  
 Frankfort, KY 40601

**Phone**  
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**TDD**  
 (800) 648-6056  
**FAX**  
 (502) 573-2939

[DIRECTIONS](#)





# Training Record Transcript

	<u>HOURS EARNED</u>	<u>HOURS CREDITED FROM PRIOR YEAR</u>	<u>UNIT COMPLETED</u>	<u>HOURS NEEDED TO COMPLETE UNIT</u>
Calendar year 1999	47.50	0.00	Yes	0.00
Calendar year 2000	55.50	7.50	Yes	0.00
Calendar year 2001	56.00	23.00	Yes	0.00
Calendar year 2002	34.00	39.00	Yes	0.00
Calendar year 2003	56.75	33.00	Yes	0.00
Calendar year 2004	41.50	40.00	Yes	0.00
Calendar year 2005	34.00	40.00	Yes	0.00
Calendar year 2006	40.50	34.00	Yes	0.00
Calendar year 2007	61.75	34.50	Yes	0.00
Calendar year 2008	55.00	40.00	Yes	0.00
Calendar year 2009	31.00	40.00	Yes	0.00
Calendar year 2010	47.00	31.00	Yes	0.00
Calendar year 2011	38.50	38.00	Yes	0.00
Calendar year 2012	52.50	36.50	Yes	0.00
Calendar year 2013	58.25	40.00	Yes	0.00
Calendar year 2014	34.00	40.00	Yes	0.00

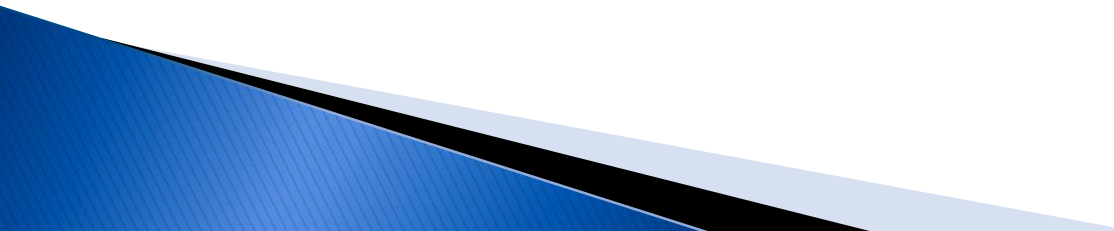
**This summary is provided for informational purposes and does not constitute authorization for payment.**

Please take note of the following changes to the training incentive program per KRS 64.5275 and 109 KAR 2:020:

- 1) Failure to complete a 40 hour training unit during calendar year 2002 or any subsequent year will result in the loss of all units
- 2) A maximum of 40 hours may be carried from the prior calendar year for credit toward the current year's 40 hour unit.
- 3) Proof of attendance must be provided to DLG within 60 days following the completion of a training event.

Updated information on training hours can be obtained at the DLG website <https://kydlgweb.ky.gov>. Items available at the site include the training approval request application form, available for downloading as well as the upcoming events report.

# When Are Incentive Letters Issued

- ▶ Officials are eligible to receive their incentive letter once 40 hours of approved training has been recorded to their record.
  - ▶ DLG periodically runs reports that let us know who has completed the incentive requirement.
  - ▶ On average DLG issues incentive letters once a month. However, there are times when the time period between incentives is greater than one month.
- 



# Incentive Letter



## OFFICE OF THE GOVERNOR DEPARTMENT FOR LOCAL GOVERNMENT

Matthew G. Bevin  
Governor

1024 Capital Center Drive, Suite 340  
Frankfort, Kentucky 40601  
Phone: (502) 573-2382  
Fax: (502) 573-2939  
TDD: 1 (800) 247-2510  
[www.kydlgweb.ky.gov](http://www.kydlgweb.ky.gov)

Sandra K. Dunahoo  
Commissioner

January 24, 2017

Mr./Ms. County Official  
Some County Jailer  
123 Yellow Brick Road

Somewhere, KY 00000

Dear Mr./Ms. Co Official:

Congratulations on the completion of your 40 hour training unit for calendar year 2017. Pursuant to KRS 64.5275(6) you are required to be paid an annual incentive per calendar year for each training unit completed up to a maximum of four incentive payments. The value of an incentive payment for 2017 is \$1,012.99.

Our records show that you have successfully completed 4 unit(s) and are due 1 incentive payment(s) of \$1,012.99 for a total of \$4,051.96. Please make the disbursing officer aware that incentive payments are not exempt from state or federal withholding requirements.

Enclosed is a summary of your training record to date. If you have questions, please contact me at (800) 346-5806.

Sincerely,

Scott Sharp  
Training Coordinator

CC: State Auditor's Office  
Some County Judge Executive  
Some County Treasurer

DLG-FMA-T05



An Equal Opportunity Employer M/F/D

# Incentive Letter



## OFFICE OF THE GOVERNOR DEPARTMENT FOR LOCAL GOVERNMENT

Matthew G. Bevin  
Governor

1024 Capital Center Drive, Suite 340  
Frankfort, Kentucky 40601  
Phone: (502) 573-2382  
Fax: (502) 573-2939  
TDD: 1 (800) 247-2510  
www.kydlgweb.ky.gov

Sandra K. Dunahoo  
Commissioner

January 25, 2017

Mr./Ms. County Official  
Some County Jailer  
123 Yellow Brick Road

Somewhere, KY 00000

Dear Mr./Ms. Co Official:

Congratulations on the completion of your 40 hour training unit for calendar year 2017. Pursuant to KRS 64.5275(6) you are required to be paid an annual incentive per calendar year for each training unit completed up to a maximum of four incentive payments. The value of an incentive payment for 2017 is \$1,012.99.

Our records show that you have successfully completed 4 unit(s) and are due 4 incentive payment(s) of \$1,012.99 for a total of \$4,051.96. Please make the disbursing officer aware that incentive payments are not exempt from state or federal withholding requirements.

Enclosed is a summary of your training record to date. If you have questions, please contact me at (800) 346-5606.

Sincerely,

Scott Sharp  
Training Coordinator

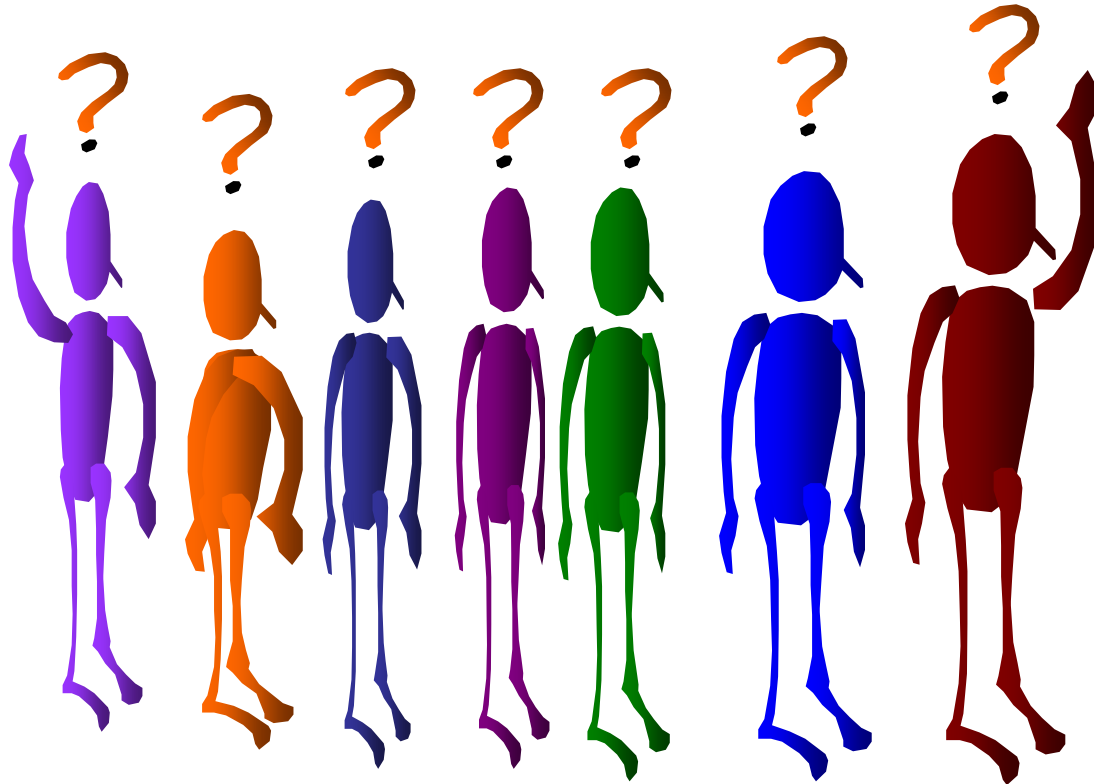
CC: State Auditor's Office  
Hardin County Judge Executive  
Hardin County Treasurer

DLG-FMA-T05



An Equal Opportunity Employer M/F/D

# Common Training Questions



# I Have Completed My 40 Hours but Haven't Received My Incentive Letter

- Are you signed up to participate in the training program? When looking up officials on our website if there is a “NP” by an officials status then they are not signed up to participate in the program. To participate fill out the participation form that was covered earlier in this program.
- Have you turned in all of your Proof of Attendance (POA) Documentation? Your State Associations ([KCJEA](#), [KMCA](#), [KCCA](#), [KSA](#), [KJA](#), & [KACo](#)) are very good about turning your completions in for you. However, Most training entities do not forward this information to DLG. If you have your POA you can scan and e-mail it to [scott.sharp@ky.gov](mailto:scott.sharp@ky.gov) , or fax it to 502-573-3712.
- Sometimes the Association conducting the training has to document your attendance in their system before they forward that information on to DLG. It is not uncommon for DLG to receive attendance documentation up to three to six weeks after the training event occurred.
- Incentive letters are not automatically generated upon the completion of an incentive unit. DLG periodically runs reports that let us know which officials have recently completed their training requirement. ([on average letters are generated more than once a month](#))
- For officials carrying 40 hours into the new calendar year; the incentive dollar amount has to be calculated based upon changes in the CPI (Consumer Price Index). DLG normally receives this information in the last part of January and then calculate the new incentive amount before any incentive letters can be issued.

# The Training Event Didn't Have A Certificate, Sign-in Sheet or a Proof of Attendance Form

This mostly happens with out of state training events. In the event that you attend a training event that does not provide attendee's with some type of proof of attendance (POA). Simply:

- Keep your agenda and **initial** by each session you attended
- Write a letter on **your office letterhead** stating that you attended the training event listing its: name, date, and location and that you would like for the sessions initialed on your agenda to be considered for training credit.
- Submit the initialed agenda and letter to our office and we will use it as your proof of attendance for the event.

# Other Training Questions

If you have any question about the Elected County Officials Training Program please contact Scott Sharp at:

- Phone: 1-800-346-5606
- Fax: 502-573-3712
- E-mail: [scott.sharp@ky.gov](mailto:scott.sharp@ky.gov)

# Department for Local Government

Office of Financial Management & Administration

1024 Capitol Center Drive, Suite 340

Frankfort, KY 40601

Phone: 800-346-5606 or 502-573-2382

Fax: 502-573-3712

<http://kydlgweb.ky.gov>

# Legislative Update

Rich Ornstein

KACo Staff Attorney