

# COUNTY BUDGET WORKSHOP 2022-2023

DEPARTMENT FOR LOCAL  
GOVERNMENT

OFFICE OF FINANCIAL  
MANAGEMENT & ADMINISTRATION

# Welcome & Introductions



# 2022 Budget Workshop

Counties Branch Staff



# 4<sup>TH</sup> YEAR IN OFFICE

Setting Salaries  
&  
Term-Ending  
Restrictions on  
Spending



## SETTING SALARIES FOR THE NEW TERM

What does KRS 64.530 require  
the fiscal court to do?

## REQUIRED PER KRS 64.530

- By fiscal court order:

By May 2, 2022, set the monthly compensation of elected officers (whose salaries are not subject to HB 810) to be paid through the budget for new term (i.e., Coroner, Magistrate, Constable)

## REQUIRED PER KRS 64.530

By May 2, 2022, set the monthly compensation of elected officials' deputies and assistants to be paid through the budget for new term (i.e., Deputy Coroner, Deputy Judge/Executive, Finance Officer)

# TERM-END RESTRICTIONS ON SPENDING

- KRS 68.310
- Complying with the 65% limitation restrictions on expenditures for the first half of Fiscal Year 2022-2023



# KRS 68.310 LIMIT OF EXPENDITURES FOR FIRST HALF OF EACH FOURTH YEAR

Except in case of an emergency concerning which the county judge/executive, the fiscal court and the State Local Finance Officer unanimously agree in writing, and, except for encumbrances or expenditures from the county road fund, no county shall, beginning with the fiscal year 1998-1999, **encumber** or expend more than sixty-five percent (65%) in any fund budgeted for that fiscal year, not counting as current funds any budgetary allotments for or payments of principle and interest of bonded indebtedness...

# KRS 68.310 LIMIT OF EXPENDITURES FOR FIRST HALF OF EACH FOURTH YEAR

...Prior to encumbering or expending any funds from the road fund during the first half of any fourth fiscal year which exceed sixty-five percent (65%) of the amount budgeted the fiscal court shall assure there are sufficient funds remaining in the general fund to provide for the excess encumbrance or expenditure from the road fund on a dollar for dollar basis. Those excess funds shall remain in the general fund until on or after January 1 of that fiscal year.

# CALCULATION BY FUND



# GENERAL FUND

*Budgeted* Appropriation

plus amendments 1,000,000

Less *Budgeted* Debt Service (100,000)

Available per KRS 68.310 900,000

*Actual* Claims Allowed 12/31/22 535,500

Less *Actual* Debt Service Pd. (75,000)

Encumbrances 12/31/22 87,250

Total Claims and Encumbrances 547,750

% expended **547,750/900,000** **60.9%**

## ROAD FUND

*Budgeted* Appropriation

plus amendments 629,870

Less *Budgeted* Debt Service (29,000)

Available per KRS 68.310 600,870

*Actual* Claims Allowed 12/31/22 409,008

Less *Actual* Debt Service Pd. (15,000)

Encumbrances 12/31/22 87,250

Total Claims and Encumbrances 481,258

% expended **481,258/600,870** **80.1%**

# TERM-END RESTRICTIONS ON SPENDING

## GENERAL FUND

Available appropriation	\$900,000
	<u>x 65%</u>
Total allowable expenditures	\$585,000
Total claims/encumbrances	\$547,750
Amount <b>under</b> 65%	\$37,250

# TERM-END RESTRICTIONS ON SPENDING

## ROAD FUND

Available appropriation	\$600,870
	<u>x 65%</u>
Total allowable expenditures	\$390,565
 Total claims/encumbrances	 \$481,258
 Amount in <b>excess</b> of 65%	 \$90,693

# TERM-END RESTRICTIONS ON SPENDING

## GENERAL FUND

Total allowable expenditures	\$585,000
Total claims/encumbrances	<u>\$547,750</u>
Total <b>under</b> 65%	\$37,250

## ROAD FUND

Total allowable expenditures	\$360,565
Total claims/encumbrances	<u>\$481,258</u>
Total <b>over</b> 65%	\$90,693

**BOTH FUNDS ARE NON-COMPLIANT**



# JAIL FUND

Budgeted Appropriation		
plus amendments		<u>\$350,000</u>
Available per KRS 68.310		\$350,000
<i>Actual</i> Claims Allowed 12/31/22		\$178,090
Encumbrances 12/31/22		<u>\$19,700</u>
Total Claims and Encumbrances		\$197,790
% expended	197,790/350,000	56.5%

# LGEA FUND

Budgeted Appropriation  
plus amendments

\$1,500,000

Available per KRS 68.310

\$1,500,000

Actual Claims Allowed 12/31/18

\$654,123

Encumbrances 12/31/18

\$61,937

Total Claims and Encumbrances

\$716,060

% expended      716,060/1,500,000

47.7%

# WHAT ENCUMBRANCES AND EXPENDITURES DOES KRS 68.310 RESTRICT?

All encumbrances and expenditures except:  
Debt Payments

**Other exceptions must be approved in writing and may  
include:**

ARPA Funds  
CDBG Projects  
State Budget Line-Item Projects  
Homeland Security Grants

## PENALTY - KRS 68.990(6)

Any county or state officer who knowingly violates any of the provisions of KRS 68.310 shall...be guilty of a misdemeanor and, upon conviction thereof, shall have his office declared vacant, and may also be fined not more than five hundred dollars (\$500) or imprisoned for not more than ninety (90) days, or both.

# BUDGET WORKSHOP



# BUDGET TIMETABLE - JANUARY

Approve fee office  
budgets by January 15th



- Approval prior to January 1st is ideal.

# 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

TO: The Honorable Jim Smith,  
Generic County Judge Executive

FROM: Robert O. Brown, State Local Finance Officer  
Office of Financial Management & Administration

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

SUBJECT: 2021 Fee Office Budgets

The County Clerk and Sheriff's 2021 Fee Office Budgets were due to the Department for Local Government on January 15, 2021. To date, our office has not received their budgets and, therefore, they are considered delinquent.

Your county budget must be approved by July 1, 2021, for Fiscal Year 2022. 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



## 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.

**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 \_\_\_\_\_



Form is available on our website

# 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.

# FEE OFFICIAL SUPPORT

If the county pays these expenses, they should not be included in the fee official's budget.

This includes salaries, fringe benefits or all expenses should you fee pool.

# 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...”

This includes Excess Fees from the prior year as a reimbursement or funding of office expenses.

# APPROVING FEE OFFICE BUDGETS

Amount budgeted to receive from fiscal court:

Sheriff's budget - Line 11

Clerk's budget - Line 4

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 (

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/Reimbursements								
2. State Grants								
3. State Fees For Services								
4. Fiscal Court						\$0.00		
5. Revenue Supplement (< 20,000 pop)						\$0.00		
6. Licenses and Taxes								
7. Motor Vehicle:								
8. Licenses and Transfers								
9. Usage Tax								
10. Tangible Personal Property Tax								
11. Notary Fees								
12.								
13. Licenses: (describe)								
14. Fish and Game								
15. Marriage								
16. Occupational								
17. Beer & Liquor								
18.								
19.								
20. Deed Transfer Tax								
21. Delinquent Taxes								
22. Fees Collected for Services								
23. Recordings:								
24. Deeds, Easements, and Contracts								
25. Real Estate Mortgages								
26. Chattel Mortgages & Financing Stmtnts								
27. Powers of Attorney								
28. All Other Recordings								
29. Charges for Other Services:								
30. Copywork								
31. Postage								



# BUDGET TIMETABLE -FEBRUARY



Attend budget workshops.  
Compile financial information.

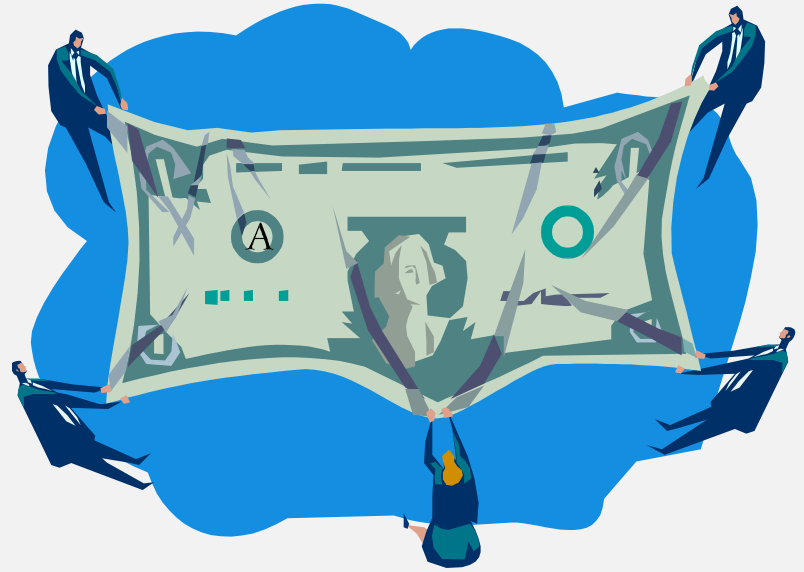
# BUDGET TIMETABLE - MARCH



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 – *According to KRS 424.110 – 424.215*

# BUDGET TIMETABLE - JUNE

Fiscal court meets to consider proposed budget ordinance in a First Reading by June 1<sup>st</sup>

Hold LGEA and CRA proposed use hearings

After first reading of proposed budget ordinance, County Judge/Executive makes changes to proposed budget as directed by fiscal court

# BUDGET TIMETABLE - JUNE

Forward 3 copies by mail to the  
State Local Finance Officer

Proposed budget will be approved as to form  
and classification and returned to the county

Advertise and Hold Second Reading (Adoption  
of Budget) meeting.

Post copy near front door of courthouse as  
required by KRS 68.260

# BUDGET TIMETABLE - JULY

2nd reading and adoption of budget ordinance must be held by July 1

Publish -- *sample form starts on page 9*

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 14 – 16

- Utilize the 6/30/2021 quarterly
- Compare to the most recent quarterly report (3-31-22 electronic report)
- Check with the treasurer, the jailer, other elected official's budgets
- Other sources...

# ESTIMATING RECEIPTS

## PAGES 14 -16

Other sources might include:

- The ADD: Grants
- The fiscal court: New taxes or fees
- Your associations: potential changes in state-county legislation

# ESTIMATING RECEIPTS

## USE CURRENT YEAR FIGURES!

- Property tax receipts
- Truck license **\$223,214**
- LGEA
- Jail (bed allotment, medical, DUI)
- State Prisoner Payments
- Strip mine permit fees

# BUDGETING CASH TRANSFERS

## PAGE 25

	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(2) PROHIBITS  
EXPENDITURE OF LGEA  
FUNDS FOR ADMINISTRATION  
OF GOVERNMENT

# ALLOWABLE USES FOR LGEA FUNDS DEPENDS UPON THE SOURCE

Coal severance  
can now be used like  
Mineral severance

No Coal Impact

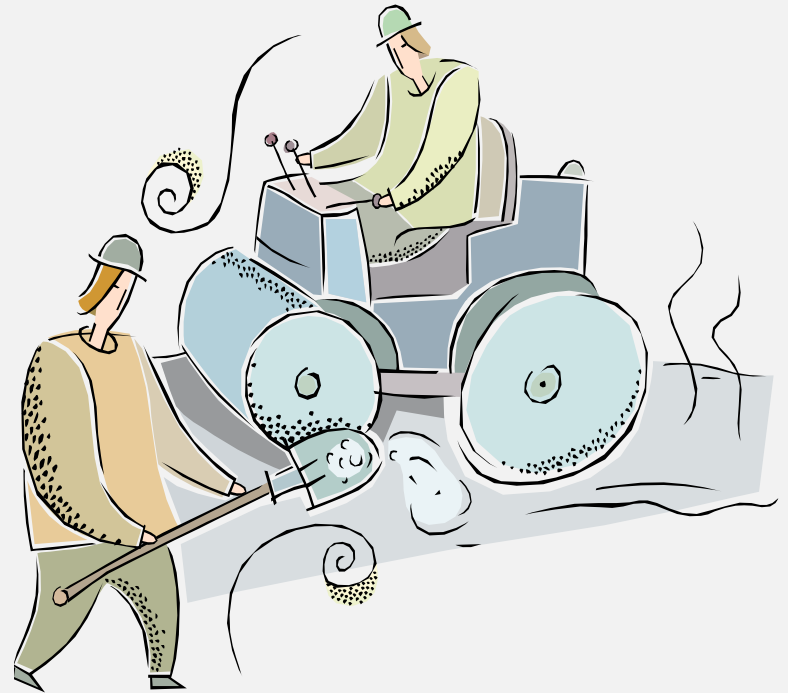


# COUNTY ROAD AID

## KRS 177.320

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

Municipal Road Aid 02-4519





# CRA 2022-2023 FIGURES

Figures have not been prepared due to the General Assembly's pending consideration of the biennial budget

Use current figures from 2021-2022 year

60% allocation available Aug 1.

# ESTIMATING EXPENDITURES

## PAGE 26

- Check the most recent electronic quarterly report
- Check the 6/30/2021 report
- Get budgets, financial statements, contracts, agreements, etc.

# ESTIMATING EXPENDITURES

## PAGE 26

- 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 – Ensure that Court payments for services aren't budgeted twice.

## FUND TO FUND APPROPRIATION TRANSFER

Used when you have appropriations elsewhere in the budget but need them in a certain fund.

--01-9200-999 (10,000)

--01-9300-999 10,000

--01-9300-999 (10,000)

--03-9200-999 10,000



DLG

DEPARTMENT  
FOR LOCAL  
GOVERNMENT

# MANDATED APPROPRIATIONS

List begins on page 17



# MANDATED APPROPRIATIONS

## Elected officials' salaries

- County Judge/Executive
- Jailer

if county operates a full-service jail...  
...follow KRS 64.5275

if county does not operate a full-service jail...  
...follow KRS 441.245

(must be set for fiscal year by May 1<sup>st</sup>)

# 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
- Training Incentives under HB 810



# MANDATED APPROPRIATIONS

- Commissioners/Magistrates
- Coroner
- Constable (if paid a salary)
- Salaries for statutorily mandated appointments including:
  - Road Supervisor
  - County Treasurer
  - 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

This has not changed.



# MANDATED APPROPRIATIONS

Retirement match for county employees required by KRS 78.530 effective July 1 is:

26.79% for non-hazardous and

49.59% for hazardous duty



# MANDATED APPROPRIATIONS

County Attorney's Salary

(if the fiscal court has set one)

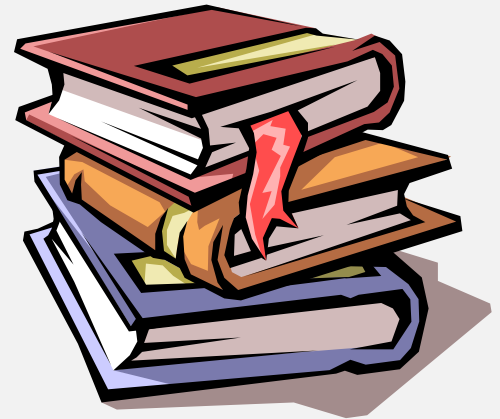
Office expenses incurred by the county attorney in the performance of his duties as legal advisor to the county shall be paid by the fiscal court. KRS 15.750 (4)



# MANDATED APPROPRIATIONS

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

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

Cost of interdisciplinary evaluation report if  
court ordered. KRS 387.540

Costs associated with Indigent Burials

# MANDATED APPROPRIATIONS

50% of forestry receipts distributed  
through the Road Fund to the school  
board using code: 02-9500-902

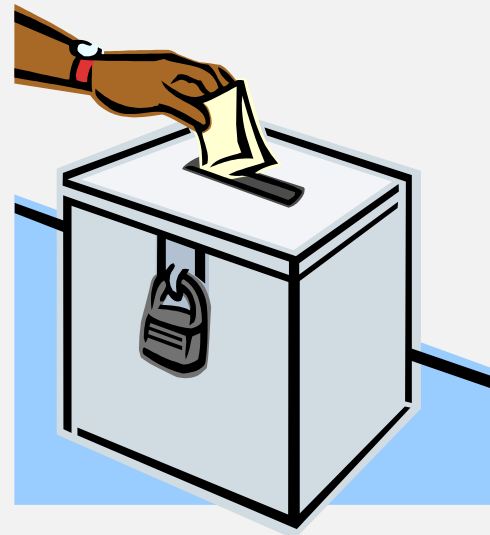
per KRS 149.130(3)

Election expenses

KRS 117.035, 117.045

-General in Fall 2022

-Primary in Spring 2023





# MANDATED APPROPRIATIONS

100% of LGEA Coal Severance and Mineral Severance receipts are restricted to the usage categories shown on page 8 of the budget manual.

There is no longer a requirement that Coal Severance be spent in the transportation category. It can be spent like Mineral Severance.

# 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: PVA Administrative Support 502-564-5620

# 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 since, under KRS 65.140, counties are required to pay all bills for goods and services within 30 days of receipt of an invoice.

## UNPAID CLAIMS

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 **\*This includes AOC Debt Issues\***

Appropriating for debt service is a mandate.

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

**Make sure quarterly report includes issue dates for all liabilities.**

# ROAD COST ALLOCATION WORKSHEET



- Pages 33 – 34 of the Manual
- Allowable administrative costs
- Percentage of Road Fund to Operating Budget excluding Grants
- Maximum allowable.. **\$223,214**

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

\* 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

- Please 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 of 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: \_\_\_\_\_

**County Judge Executive**

\_\_\_\_\_  
**Date**

Approved: \_\_\_\_\_

**State Local Finance Officer**

\_\_\_\_\_  
**Date**

# THE BUDGET'S SIGNATURE PAGE

Judge Executive signs after first reading

State local finance officer signs as to form  
and classification

ADVERTISE... 7 – 21 day window  
through provisions of KRS 424.110 - 424.215

# THE SIGNATURE PAGE OF THE BUDGET DOCUMENT

- Judge Executive signs again after second reading and adoption
- **County Clerk** signs and attests
- County will then send a copy of signed and Adopted Budget sent 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



# ITEMS THAT COULD DELAY BUDGET APPROVAL BY THE SLFO

## Quarterly Reports

- Must be current & accurate
- Delinquency Letter
- Road Aid Withheld

The Honorable Jim Smith  
Blank County Judge-Executive  
1234 Main Street  
Cityville, KY 40601

**Dear Judge Smith:**

We have not received your electronic financial quarterly report for Fiscal Year ending June 2020. 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 and 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,  
*Robert O. Brown*

Robert O. Brown  
State Local Finance Officer

## OTHER ITEMS THAT COULD DELAY BUDGET APPROVAL BY THE SLFO

- Fee office budgets not submitted
- Adopted Amendments not returned
- No 2021-2022 Adopted Budget on file
- Tax Rates (Page 31) not on file or submitted with the budget



# AMENDMENTS

## PAGES 47 - 52

- Simple process
- Only needed when you have new funds to bring into the budget.
- 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

# 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  
and mails this information to the 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 PAGES 80 - 81

Two Tax rates are calculated by DLG

1. Compensating Rate

Generates no less than the same cash revenue as the previous year, excluding any new property.

*Rounded up to next 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*

**Any Rate above the 4% is subject to recall**

# 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

A sample of the  
advertisement can be  
found on page 81 of  
the manual



Note that the hearing must not be held less than 7  
nor more than 10 days from the date the second  
advertisement is run by the newspaper.

# REVIEW OF TIMELINE

## Important dates:

April 1

- Proposed jail budget to FC

May 1

- Entire proposed budget to FC
- Jailer (without a jail) salary set

May 2

- Salaries set for the upcoming term





# REVIEW OF TIMELINE

June

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

# REVIEW OF TIMELINE

THE FINALIZED BUDGET MUST  
BE IN PLACE BY JULY 1<sup>ST</sup>, 2022

Your Preparation Today is the Key to  
Your Success Tomorrow.

# COUNTY DEBT

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

# SHORT-TERM BORROWING ACT

PAGE 82

- 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 (Use Receipt Code 4911)
- Must be repaid by the end of the fiscal year in which the money was borrowed (Use Expenditure Code 7500)
- 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, but is requested 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
- Use Receipt Code 4912 for Lease-Purchases

# 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
- Capacity is determined from the most recent assessment of taxable property as certified by the Department of Revenue.

BREAK



DLG

DEPARTMENT  
FOR LOCAL  
GOVERNMENT

COUNTY ELECTED OFFICIALS  
TRAINING INCENTIVE  
PROGRAM

Wendy Thompson



# WHAT GUIDES THE PROGRAM

- ❖ Created by the 1998 Kentucky General Assembly with the passage of HB 810. It was implemented in January 1999.
- ❖ Authorizing Statute for the program is KRS: 64.5275(6)
- ❖ Administrative Regulations governing the program are: 109 KAR 2:020

# ONLINE TRAINING GUIDELINES

- ❖ All approved training will be listed on your training page under relevant upcoming courses. **ONLY web-based training listed on this page will be accepted. It will be listed PRIOR TO the course.**
- ❖ You must attend the entire course with your camera on. If they cannot see you, the training will not count.

# REPORTING YOUR ATTENDANCE

- ❖ Proof of an official's training attendance should be submitted to our office within **60 days of completing the training**. (109 KAR 2:020 Section 3(8))
- ❖ For online training, your trainer will submit your hours. You will still need to double check that the hours are correct.
- ❖ Courses for UK Transportation Center – Please forward your certificate to me.

# Reporting In-Person Attendance

- ❖ For Proof of Attendance (POA) forms – Always make sure that your **Name**, **County** and **Office** are legible on your attendance form and you have **CORRECTLY INITIALED** the form before submitting it. Send documentation by mail or e-mail. **NO PICTURES**
- ❖ Ultimately it is the responsibility of the official to make sure their attendance information has been turned into DLG in a timely manner.

# HOW TO ACCESS YOUR TRAINING PAGE

- ❖ Go to the DLG website  
<http://kydlgweb.ky.gov>
- ❖ You will see a list of links that will take you to the different areas of our agency
- ❖ Second row, 3<sup>rd</sup> button is the County Officials Training Program Link.

# LOCAL OFFICIALS TRAINING PROGRAM



# 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 125 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 136 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 [Wendy Thompson](#), Training Coordinator.

# INDIVIDUAL TRAINING RECORDS

## County Officials Training Program

To search for an Official, choose your county and click the <submit> button.

### Search Criteria

County:

Submit

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



# COUNTY LISTING

## County Officials Training Program

To search again, click [here](#)

### Search Criteria

County:

Franklin

ur status is "NP" (non-participant) and you would like to participate, please fill out a [Participation Form](#) (Excel - 104 KB).

### Results

STATUS	NAME	COUNTY	JOB TITLE	
810	Banta, Jake T	Franklin	Jailer	<a href="#">VIEW</a>
810	Blackburn, J.W. (James)	Franklin	Magistrate	<a href="#">VIEW</a>
810	Booth, Marti	Franklin	Magistrate	<a href="#">VIEW</a>
810	Hancock, Jeff F	Franklin	County Clerk	<a href="#">VIEW</a>
810	Moore, Lambert	Franklin	Magistrate	<a href="#">VIEW</a>
810	Mueller, Michael P	Franklin	Magistrate	<a href="#">VIEW</a>
810	Quire, Chris	Franklin	Sheriff	<a href="#">VIEW</a>
810	Sebastian, Sherry G	Franklin	Magistrate	<a href="#">VIEW</a>
810	Thompson, Wendy	Franklin	Magistrate	<a href="#">VIEW</a>
810	Tracy, Scotty Lynn	Franklin	Magistrate	<a href="#">VIEW</a>
810	Wells, Huston D	Franklin	Judge/Executive	<a href="#">VIEW</a>

# YOUR MAIN TRAINING PAGE

## County Officials Training Program Wendy Thompson, Participant

Name: Wendy Thompson  
Job Title: Magistrate  
County: Franklin  
Address1: 1234 County Road  
Address2:  
CSZ: Frankfort, KY 40601

Salutation:  
District:  
Category: Participant  
eMail:  
Phone:  
Fax:

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

If this data is incorrect or out of date, please fill out and submit an [Updated Information](#) form (Excel - 60 KB). 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 (Excel - 73 KB). For all other questions, please contact Wendy Thompson at [wendy.thompson@ky.gov](mailto:wendy.thompson@ky.gov) or (502) 892-3479.

### Classes Completed

START DATE	COURSE	
01/01/2021	DLG Administrative Entry (New Year)	<a href="#">VIEW</a>
12/16/2020	2020 (web-based) KMCA - AppHarvest - A New Era in Agriculture	<a href="#">VIEW</a>
11/19/2020	2020 (web-based) UKTC - Developing Leadership Skills	<a href="#">VIEW</a>
10/29/2020	2020 (web-based) CEC - Growing as an Elected Official	<a href="#">VIEW</a>
09/25/2020	2020 (in-person) A & M Consulting - Basic Budgeting & Finance	<a href="#">VIEW</a>
08/05/2020	2020 (in-person) KACo - General Government	<a href="#">VIEW</a>
01/28/2020	2020 INCENTIVE COMPLETED - Letter Issued	<a href="#">VIEW</a>
01/14/2020	2020 (in-person) Priority 1 - Duties of Elected Officials	<a href="#">VIEW</a>
01/01/2020	DLG Administrative Entry (New Year)	<a href="#">VIEW</a>
10/23/2019	2019 KACo Conference	<a href="#">VIEW</a>
08/28/2019	2019 Governor's Local Issues Conference	<a href="#">VIEW</a>
05/08/2019	2019 Basic Finance	<a href="#">VIEW</a>
02/15/2019	2019 DLG Budget Workshops	<a href="#">VIEW</a>
02/15/2019	2019 KACo Insurance Forum	<a href="#">VIEW</a>

### Relevant Upcoming Classes

START DATE	COURSE	
01/15/2021	2020 INCENTIVE COMPLETED - Letter Issued	<a href="#">VIEW</a>
01/20/2021	2021 (web-based) KBT Conference - Transportation Secretary Jim Gray	<a href="#">VIEW</a>
01/20/2021	2021 (web-based) KBT Conference - Breakout Sessions 1 - 3	<a href="#">VIEW</a>
01/20/2021	2021 (web-based) KBT Conference - Transportation Needs for Maker's Mark Expansion	<a href="#">VIEW</a>
01/21/2021	2021 (web-based) KBT Conference - Roundtables 1 - 5	<a href="#">VIEW</a>
01/21/2021	2021 (web-based) KBT Conference - Commercial Airports Panel	<a href="#">VIEW</a>
01/21/2021	2021 (web-based) KBT Conference - Breakout Sessions 4 - 6	<a href="#">VIEW</a>
01/21/2021	2021 (web-based) KBT Conference - Breakout Session 7 - 9	<a href="#">VIEW</a>
01/21/2021	2021 (web-based) KBT Conference - Transportation Role in Safe Delivery of Vaccines	<a href="#">VIEW</a>
01/21/2021	2021 (web-based) KBT Conference - Keynote Speakers - Legislators	<a href="#">VIEW</a>
	2021 (web-based) KBT Conference - Coffee & Conversations	

# MAKE SURE I HAVE YOUR CURRENT CONTACT INFO

Name: Wendy Thompson

Job Title: Magistrate

County: Franklin

Address1: 1234 County Road

Address2:

CSZ: Frankfort, KY 40601

Salutation:

District:

Category: Participant

eMail:

Phone:

Fax:

# Elected County Officials Training Incentive Program

## County Officials Updated Information Form

Return Form To:

Department for Local Government

1024 Capital Center Drive, Suite 340, Frankfort, KY 40601

Phone: (800)-346-5606

Fax: (502)-573-3712

e-mail: Wendy.Thompson@ky.gov

**DLG**  
DEPARTMENT  
FOR LOCAL  
GOVERNMENT

### Elected Officials Information on Record

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

County: \_\_\_\_\_ Office: \_\_\_\_\_

### Reason For Information Change

Check the Appropriate Response and List new information

☐ Name Change: First: \_\_\_\_\_ Middle: \_\_\_\_\_ Last: \_\_\_\_\_

☐ Address Change: Street \_\_\_\_\_ PO Box: \_\_\_\_\_

City: \_\_\_\_\_ Zip Code: \_\_\_\_\_

☐ Contact Change: Phone #: \_\_\_\_\_ E-mail: \_\_\_\_\_

Fax #: \_\_\_\_\_ Web Site: \_\_\_\_\_

☐ Position Change: Date of Appointment: \_\_\_\_\_ Special Election: \_\_\_\_\_

Date Election Certified

#### New Office Held:

☐ Judge Executive

☐ Magistrate - District # \_\_\_\_\_

☐ Commissioner

☐ County Court Clerk

☐ County Sheriff

☐ County Jailer

**Note: If you have been elected/appointed to a new office you will need to complete a new participation form to participate in the training program.**

By signing below I certify that the information provided is accurate to the best of my knowledge.

Officials Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# SUMMARY OF TRAINING HOURS REPORT

## County Officials Training Program Wendy Thompson, Participant

Name: Wendy Thompson  
Job Title: Magistrate  
County: Franklin  
Address1: 1234 County Road  
Address2:  
CSZ: Frankfort, KY 40601

Salutation:  
District:  
Category: Participant  
eMail:  
Phone:  
Fax:

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

If this data is incorrect or out of date, please fill out and submit an [Updated Information](#) form (Excel - 60 KB). 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 (Excel - 73 KB). For all other questions, please contact Wendy Thompson at [wendy.thompson@ky.gov](mailto:wendy.thompson@ky.gov) or (502) 892-3479.

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11/19/2020	2020 (web-based) UKTC - Developing Leadership Skills	<a href="#">VIEW</a>
10/29/2020	2020 (web-based) CEC - Growing as an Elected Official	<a href="#">VIEW</a>
09/25/2020	2020 (in-person) A & M Consulting - Basic Budgeting & Finance	<a href="#">VIEW</a>
08/05/2020	2020 (in-person) KACo - General Government	<a href="#">VIEW</a>
01/28/2020	2020 INCENTIVE COMPLETED - Letter Issued	<a href="#">VIEW</a>
01/14/2020	2020 (in-person) Priority 1 - Duties of Elected Officials	<a href="#">VIEW</a>
01/01/2020	DLG Administrative Entry (New Year)	<a href="#">VIEW</a>
10/23/2019	2019 KACo Conference	<a href="#">VIEW</a>
08/28/2019	2019 Governor's Local Issues Conference	<a href="#">VIEW</a>
05/08/2019	2019 Basic Finance	<a href="#">VIEW</a>
02/15/2019	2019 DLG Budget Workshops	<a href="#">VIEW</a>
02/15/2019	2019 KACo Insurance Forum	<a href="#">VIEW</a>

### Relevant Upcoming Classes

START DATE	COURSE	
01/15/2021	2020 INCENTIVE COMPLETED - Letter Issued	<a href="#">VIEW</a>
01/20/2021	2021 (web-based) KBT Conference - Transportation Secretary Jim Gray	<a href="#">VIEW</a>
01/20/2021	2021 (web-based) KBT Conference - Breakout Sessions 1 - 3	<a href="#">VIEW</a>
01/20/2021	2021 (web-based) KBT Conference - Transportation Needs for Maker's Mark Expansion	<a href="#">VIEW</a>
01/21/2021	2021 (web-based) KBT Conference - Roundtables 1 - 5	<a href="#">VIEW</a>
01/21/2021	2021 (web-based) KBT Conference - Commercial Airports Panel	<a href="#">VIEW</a>
01/21/2021	2021 (web-based) KBT Conference - Breakout Sessions 4 - 6	<a href="#">VIEW</a>
01/21/2021	2021 (web-based) KBT Conference - Breakout Session 7 - 9	<a href="#">VIEW</a>
01/21/2021	2021 (web-based) KBT Conference - Transportation Role in Safe Delivery of Vaccines	<a href="#">VIEW</a>
01/21/2021	2021 (web-based) KBT Conference - Keynote Speakers - Legislators	<a href="#">VIEW</a>
01/21/2021	2021 (web-based) KBT Conference - Keynote Speakers - Judges	<a href="#">VIEW</a>

# SUMMARY REPORT LISTED BY YEAR

Wendy Thompson, Franklin County Magistrate

2021

EVENT	COMPLETED	HOURS
DLG Administrative Entry (New Year)	01/01/2021	0.00
TOTAL FOR YEAR 2021		0.00

2020

EVENT	COMPLETED	HOURS
2020 (web-based) KMCA - AppHarvest - A New Era in Agriculture	12/16/2020	0.00
2020 (web-based) UKTC - Developing Leadership Skills	11/19/2020	6.00
2020 (web-based) CEC - Growing as an Elected Official	10/29/2020	3.00
2020 (in-person) A & M Consulting - Basic Budgeting & Finance	09/25/2020	7.00
2020 (in-person) KACo - General Government	08/05/2020	4.00
2020 INCENTIVE COMPLETED - Letter Issued	01/28/2020	0.00
2020 (in-person) Priority 1 - Duties of Elected Officials	01/14/2020	6.00
DLG Administrative Entry (New Year)	01/01/2020	0.00
TOTAL FOR YEAR 2020		26.00

2019

EVENT	COMPLETED	HOURS
2019 KACo Conference	10/25/2019	12.00
2019 Governor's Local Issues Conference	08/30/2019	11.50
2019 Basic Finance	05/08/2019	6.00
2019 KACo Insurance Forum	02/15/2019	2.00
2019 DLG Budget Workshops	02/15/2019	0.00
2019 KCJEA Winter Conference	02/08/2019	14.00
TOTAL FOR YEAR 2019		45.50

# COMMON QUESTION

## Why is there a 0 for my course hours?

- ❖ Online courses – your hours are on financial hold until the trainer receives payment
- ❖ In-person course – your hours are either on financial hold or there is an issue with your proof of attendance form



# WHERE TO FIND APPROVED COURSES

## Relevant Upcoming Classes

START DATE	COURSE	
01/15/2021	2020 INCENTIVE COMPLETED - Letter Issued	<a href="#">VIEW</a>
01/20/2021	2021 (web-based) KBT Conference - Transportation Secretary Jim Gray	<a href="#">VIEW</a>
01/20/2021	2021 (web-based) KBT Conference - Breakout Sessions 1 - 3	<a href="#">VIEW</a>
01/20/2021	2021 (web-based) KBT Conference - Transportation Needs for Maker's Mark Expansion	<a href="#">VIEW</a>
01/21/2021	2021 (web-based) KBT Conference - Roundtables 1 - 5	<a href="#">VIEW</a>
01/21/2021	2021 (web-based) KBT Conference - Commercial Airports Panel	<a href="#">VIEW</a>
01/21/2021	2021 (web-based) KBT Conference - Breakout Sessions 4 - 6	<a href="#">VIEW</a>
01/21/2021	2021 (web-based) KBT Conference - Breakout Session 7 - 9	<a href="#">VIEW</a>
01/21/2021	2021 (web-based) KBT Conference - Transportation Role in Safe Delivery of Vaccines	<a href="#">VIEW</a>
01/21/2021	2021 (web-based) KBT Conference - Keynote Speakers - Legislators	<a href="#">VIEW</a>
01/22/2021	2021 (web-based) KBT Conference - Coffee & Conversations with Legislators	<a href="#">VIEW</a>
01/22/2021	2021 (web-based) KBT Conference - American Railways	<a href="#">VIEW</a>
01/22/2021	2021 (web-based) KBT Conference - ARTBA Update	<a href="#">VIEW</a>
01/22/2021	2021 (web-based) KBT Conference - Manufacturing & the Importance of Transportation	<a href="#">VIEW</a>
01/22/2021	2021 (web-based) KBT Conference - Keynote Speaker - Governor Andy Beshear	<a href="#">VIEW</a>
02/01/2021	2021 INCENTIVE COMPLETED - Letter Issued	<a href="#">VIEW</a>



# REMINDERS

- ❖ Carry forward hours are limited to a maximum of 40 hours and can only be carried forward **if you are serving the next consecutive year of service. IF YOU ARE NOT RUNNING OR DO NOT WIN YOUR ELECTION YOU WILL NOT RECEIVE CARRY FORWARD HOURS AND WILL NOT RECEIVE AN INCENTIVE LETTER IN 2023.**
- ❖ If you run for a different office and win, you will start over at Tier I.
- ❖ You can not take duplicate courses in the same calendar year.

# CARRY FORWARD CHART ON YOUR SUMMARY PAGE

2017

EVENT	COMPLETED	HOURS
2017 KACo Conference	11/10/2017	12.00
2017 Governors Local Issues Conference	08/25/2017	11.50
2017 KCJEA / KMCA Joint Summer Conference	06/16/2017	11.00
2017 KCJEA Winter Conference	02/10/2017	12.25
TOTAL FOR YEAR 2017		46.75

	HOURS CREDITED FROM PRIOR YEAR	HOURS EARNED	UNIT COMPLETED	HOURS NEEDED TO COMPLETE UNIT
Calendar Year 2017	0.00	46.75	Yes	0.00
Calendar Year 2018	6.75	46.00	Yes	0.00
Calendar Year 2019	12.75	45.50	Yes	0.00
Calendar Year 2020	18.25	26.00	Yes	0.00
Calendar Year 2021	4.25	0.00	No	35.75

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

# INCENTIVE YEAR

- ❖ Know which incentive year you are working on. It can only be the current year (2022) and the next consecutive year of service (2023 as long as you win re-election).
- ❖ Your incentive letter is listed under the year it was earned. It will state YEAR INCENTIVE COMPLETED – Letter Issued on your summary page.

# INCENTIVE COMPLETED – LETTER ISSUED

2020

EVENT	COMPLETED	HOURS
2020 (web-based) KMCA - AppHarvest - A New Era in Agriculture	12/16/2020	0.00
2020 (web-based) UKTC - Developing Leadership Skills	11/19/2020	6.00
2020 (web-based) CEC - Growing as an Elected Official	10/29/2020	3.00
2020 (in-person) A & M Consulting - Basic Budgeting & Finance	09/25/2020	7.00
2020 (in-person) KACo - General Government	08/05/2020	4.00
2020 INCENTIVE COMPLETED - Letter Issued	01/28/2020	0.00
2020 (in-person) Priority 1 - Duties of Elected Officials	01/14/2020	6.00
DLG Administrative Entry (New Year)	01/01/2020	0.00
TOTAL FOR YEAR 2020		26.00

# HOW MUCH IS AN INCENTIVE?

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

2022 CPI: 7%

2022 Incentive Unit Values Are:

1<sup>st</sup> unit = \$1,169.77

2<sup>nd</sup> unit = \$2,339.54

3<sup>rd</sup> unit = \$3,509.31

4<sup>th</sup> unit = \$4,679.08

## WHEN WILL I RECEIVE MY INCENTIVE PAYMENT?

Once you reach your 40 hours, DLG will mail notice to the Official, the County Judge/Executive, the County Treasurer, and the State Auditors Office.

Remember, the incentive payment is issued from County funds

- It must be budgeted
- It is subject to fiscal court review
- It is subject to all State & Federal withholdings

**Payment can not be issued until the authorization letter has been received by your treasurer.**

**Incentive payments are not allowed on Standing Orders.**

## WHEN ARE INCENTIVE LETTERS ISSUED?

On average, DLG issues incentive letters twice a month (around the 15<sup>th</sup> and the 30<sup>th</sup>). However, there are times when the period between incentive letters are once a month.

Letters are not issued during the months of May and June while we are working on fiscal court budgets.

# TRAINING RECORD REMINDER

- ❖ Certifies what have you attended on your Proof of Attendance Forms (POAs). So fill them out accurately!
- ❖ If you need to leave the session to make a phone call, please make it very brief or mark on your POA for the amount of time you left the session.
- ❖ Your record is Subject To Open Records Requests!!! As are all of your Proof of Attendance Forms.



# COUNTY OFFICIALS TRAINING PROGRAM

If you have any questions about the program please contact Wendy Thompson at:

- Toll Free Phone: 1-800-346-5606
- Direct to Desk: 502-892-3479
- E-mail: [Wendy.Thompson@ky.gov](mailto:Wendy.Thompson@ky.gov)

THANK YOU  
FOR  
ATTENDING!

