

**BUDGET REVIEW****MANDATED APPROPRIATIONS**

State statutes require certain appropriations to be incorporated within each county budget. These mandatory appropriations are listed below to assist you as you prepare your fiscal year budget. These particular items must appear in the budget where applicable prior to final approval from the State Local Finance Officer.

	<b>Budget Line Item</b>	<b>Source</b>
1.	Elected Officials' Salaries	
	County Judge/Executive	KRS 64.5275
	Jailer (if county operates a full service jail)	KRS 64.5275
	Jailer (if county does not operate a full service jail)	KRS 441.245 and KRS 64.527
	Sheriff (if county fee pools or pays salary through county budget)	KRS 64.5275
	Clerk (if county fee pools or pays salary through county budget)	KRS 64.5275
	County Attorney (if fiscal court has set a salary)	KRS 64.530
	Justices of the Peace/Commissioners	KRS 64.527
	Coroner	KRS 64.185
	Constable	KRS 64.530
2.	Salaries for statutory appointments including the road supervisor, the county treasurer and the dog warden	
3.	Personal bonds for elected/appointed officials	See page 93-94
4.	Unemployment insurance for county employees	KRS. 341.050
5.	Workers' compensation for county employees	KRS 342.630 and KRS 342.640
6.	Social Security match for county employees of 7.65%	KRS 61.460
7.	Retirement match for county employees (Rate to be provided by CERS)	KRS 78.530

8.	Training Fringe Benefit	KRS 64.5275
9.	Payment to county clerk as fiscal court clerk	KLS 67.120
10.	Payment to county clerk for making tax bills	KRS 133.240
11.	Office expenses incurred by the county attorney in the performance of duties as legal adviser to the county shall be paid by the fiscal court	KRS 15.750 (4)
12.	PVA statutory contribution	KRS 132.590
13.	Between \$600 and \$1,200 annually to the circuit clerk for the county law library	KRS 172.110 (1)
14.	Election expenses	KRS 117.035 and KRS 117.045
15.	30% of LGEA coal producing impact receipts for roads and public transportation	KRS 42.455 (2)
16.	100% of LGEA coal impact receipts for roads and public transportation	KRS 42.470 (1) (c)
17.	50 % of forestry receipts distributed through the road fund to the school board using account code 02-9500-902	KRS 149.130 (3)
18.	Reasonable compensation to the county clerk (negotiable) for the monthly report of real estate conveyances to the PVA	KRS 132.480
19.	12.5 cents per capita for the public defender (based upon 1990 U.S. Census)	KRS 31.185 (2)
20.	Cost of interdisciplinary evaluation report (lunacy inquest warrant) in the event of court ordered evaluation	KRS 387.540
21.	Facilities to hold children	KRS 67.0831
22.	Audit costs	KRS 64.810

Additional budget items that will be reviewed prior to final approval by the State Local Finance Officer include:

23.	Proposed jail budget incorporated into overall county budget (KRS 441.215)
24.	Properly budgeted debt service.
25.	<p>Documentation of any appropriation of road fund dollars for administrative costs using one of two methods:</p> <ol style="list-style-type: none"> <li>1. Percentage of road fund to the total operating budget applied to allowable line item categories. Requires preparation and submission of road cost allocation worksheet.</li> <li>2. Utilization of time sheets by affected personnel and proportionate material and supply costs.</li> </ol> <p>The total of road fund dollars appropriated must not exceed budgeted truck license distribution receipts.</p>
26.	<p>Receipt estimates for:</p> <ul style="list-style-type: none"> <li>• Property tax receipts</li> <li>• Truck license distribution</li> <li>• County Road Aid</li> <li>• LGEA (mineral, coal impact and coal production)</li> <li>• Jail (state bed allotment, medical, DUI)</li> <li>• Strip mine permit fees</li> <li>• Excess fees</li> </ul>
27.	Completion and submission of adopted property tax rates form to State Local Finance Officer.
28.	Separate fund known as the county Forest Fire Protection Fund must be maintained pursuant to KRS 149.590 for counties that participate in this program.
29.	All categories of tax revenue to be estimated and reported separately.
30.	Utilization of minor object codes 499 and 599 for miscellaneous is limited to \$1,000 per function code.
31.	Payments to fee offices per approved fee office budgets.