Bureau of Criminal Justice Grants
State Financial Assistance
LESA QPC Instructions

Introduction

Law Enforcement Salary Assistance (LESA) funds may only be used to provide salary increases over and above current, locally approved salaries from July 1 through June 30 of the award year. These funds cannot be used for any other purpose. Eligibility is limited to deputy sheriffs and correctional officers employed by sheriff's offices or boards of county commissioners.

Quarterly Payroll Certification

To complete the Quarterly Payroll Certification (QPC), recipients must enter their award information located on the "Payroll Cert_Salaried Employee" or "Payroll Cert_Hourly Employees tab and complete the following fields:

- Recipient
- Prepared by
- Email Address
- Award #
- Total Award Amount

Note: Missing or incomplete fields will be returned for updates, which will delay the advance.

Recipient:	Pine County Board of Comissioners	Total Award Amount:	$525,000.00
Prepared by:	Penny Counter		
Email Address:	PennyCounter@Pinebocc.gov		
Award #:	Enter Assigned Award #		

Employee Info

Job Title - Enter the job title of the employee.

Last Name - Enter the employee's last name.

First Name - Enter the employee's first name.

Employed before 7/1/2026 - Indicate "yes" if the employee (deputy sheriff or correctional officer) was employed before 7/1/2026. Indicate "no" if employment began on or after this date.

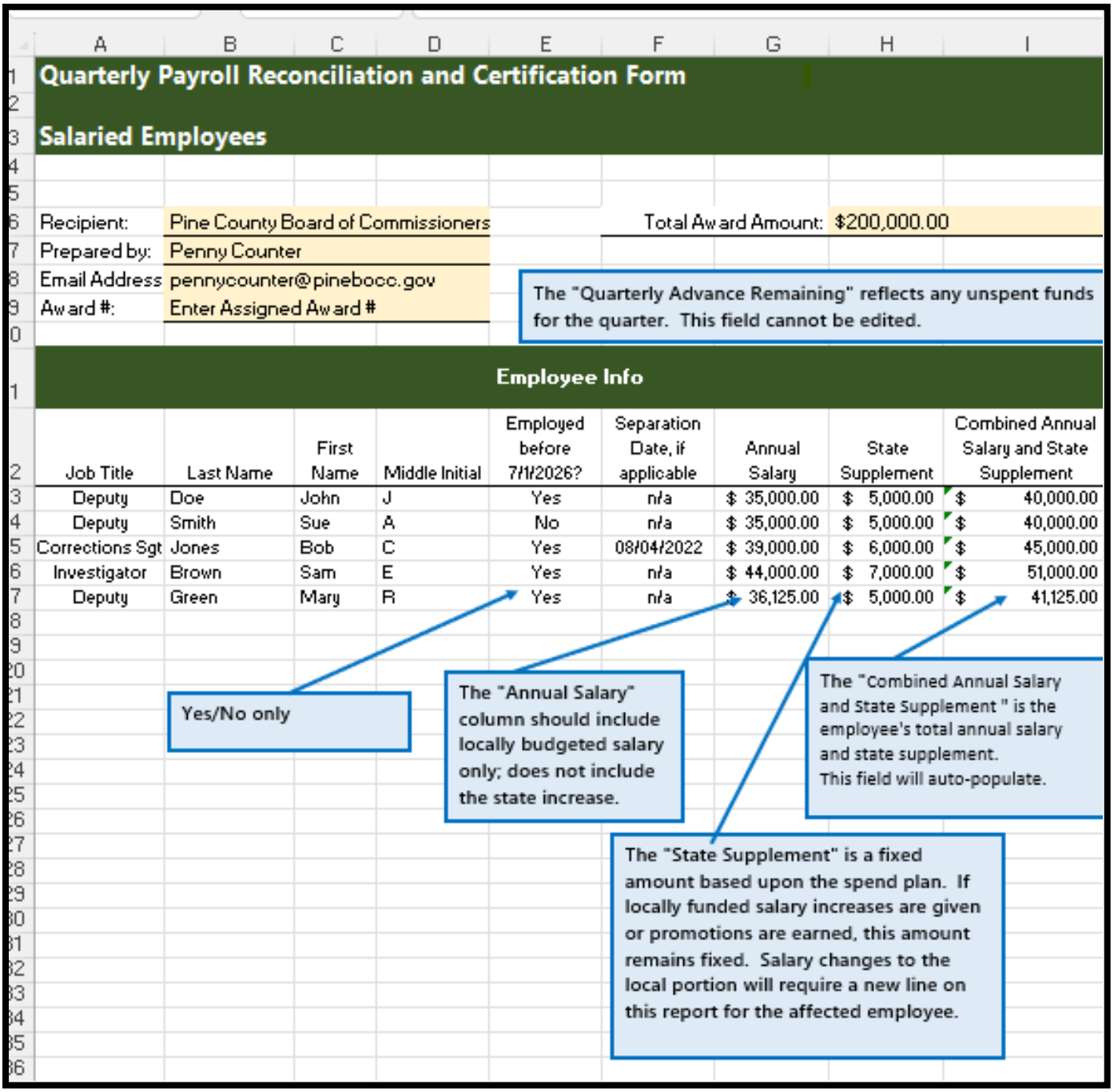
Separation Date, if applicable - If the employee separated from the agency, provide the separation date.

Annual Salary - The "Annual Salary" column should include locally budgeted salary only; does not include the state increase.

State Supplement - The "State Supplement" is a fixed amount based upon the spend plan. If locally funded salary increases are given or promotions are earned, this amount remains fixed.

Combined Annual Salary and State Supplement - The "Combined Annual Salary and State Supplement" is the total of the employee's annual salary and state supplement. This field will auto-populate based on the amounts entered in the Annual Salary and State Supplement columns.

Tab 1: Payroll Cert Salaried Employees Example:



Quarterly Payroll Reconciliation and Certification Form

Salaried Employees

Recipient:	Pine County Board of Commissioners
Prepared by:	Penny Counter
Email Address	pennycounter@pinebocc.gov
Award #:	Enter Assigned Award #

Total Award Amount: $200,000.00

The "Quarterly Advance Remaining" reflects any unspent funds for the quarter. This field cannot be edited.

Employee Info

Job Title	Last Name	First Name	Middle Initial	Employed before 7/1/2026?	Separation Date, if applicable	Annual Salary	State Supplement	Combined Annual Salary and State Supplement
Deputy	Doe	John	J	Yes	n/a	$ 35,000.00	$ 5,000.00	$ 40,000.00
Deputy	Smith	Sue	A	No	n/a	$ 35,000.00	$ 5,000.00	$ 40,000.00
Corrections Sgt	Jones	Bob	C	Yes	08/04/2022	$ 39,000.00	$ 6,000.00	$ 45,000.00
Investigator	Brown	Sam	E	Yes	n/a	$ 44,000.00	$ 7,000.00	$ 51,000.00
Deputy	Green	Mary	R	Yes	n/a	$ 36,125.00	$ 5,000.00	$ 41,125.00

Yes/No only

The "Annual Salary" column should include locally budgeted salary only; does not include the state increase.

The "Combined Annual Salary and State Supplement " is the employee's total annual salary and state supplement.
This field will auto-populate.

The "State Supplement" is a fixed amount based upon the spend plan. If locally funded salary increases are given or promotions are earned, this amount remains fixed. Salary changes to the local portion will require a new line on this report for the affected employee.

Base Salary Paid and Base Benefits Paid

Base Salary Paid - The "Base Salary Paid" is the total amount paid from local budgeted funds. It does not include the state supplemental increase, additives, or incentives.

To calculate the "Base Salary Paid", multiply the base pay (local budgeted funds) by the number of hours worked in the reporting period. In this scenario, the employees are paid monthly, and 168 hours is the total maximum number of hours that can be earned in each pay period (84 hours x 2):

Example based on a monthly pay period: Deputy Sheriff Penny Counter's Annual Salary is $35,000.00 ($17.3611/hr.), State Supplement is $6,500 ($3.2242/hr.) and she works 168 hours (84 hours x 2) for each pay period. Breakdown below:

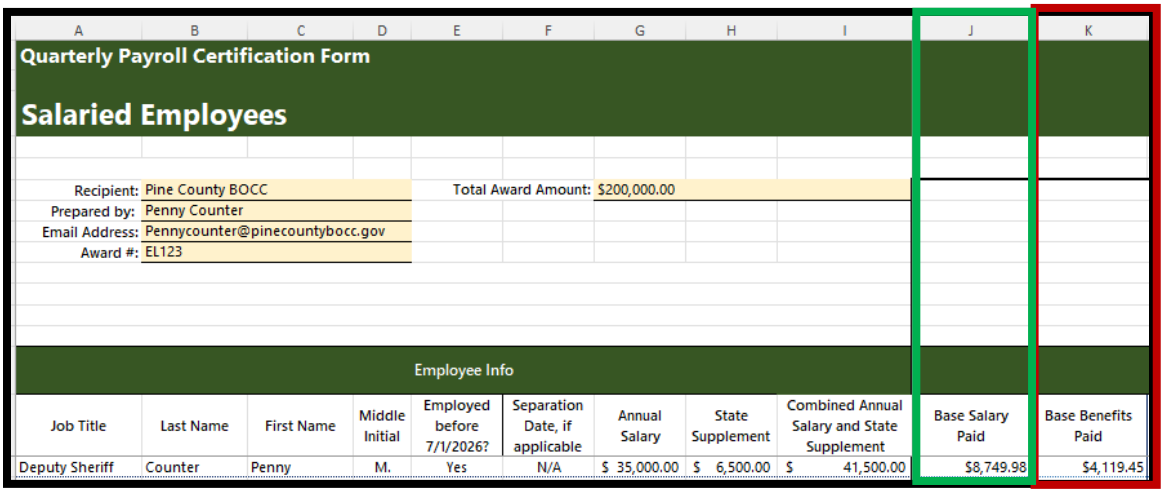
- Divide $35,000 (annual salary) by 12 months = $2,916.66
- Multiply $2,916.66 by three pay periods (July, August, September) = $8,749.98
  - **Base Salary Paid Total (column J)** = $8,749.98

Base Benefits Paid - The "Base Benefits Paid" is the total amount of the fringe benefits paid from local budgeted funds. It does not include the state supplemental increase, additives, or incentives.

To calculate "Base Benefits Paid", multiply the "Base Salary Paid" total by the percentage of each fringe benefit you are claiming, then add the calculated amounts together to obtain the total. See the example below:

Example based on a monthly pay period: Deputy Sheriff Penny Counter's "Base Salary Paid" total is $2,916.66 for each pay period. Multiply this amount by the percentage for each fringe benefit you are claiming, then add the calculated amounts together to obtain the "Base Benefits Paid" total.

- Retirement (35.19%): $2,916.66 x 35.19% = $1,026.37
  - Then multiply by three pay periods (July, August, September) = $3,079.11
- FICA/MICA (7.65%): $2,916.66 x 7.65% = $223.12
  - Then multiply by three pay periods (July, August, September) = $669.36
- Worker's Compensation (4.24%): $2,916.66 x 4.24% = $123.66
  - Then multiply by three pay periods (July, August, September) = $370.98
  - **Base Benefits Paid Total (column K)** = $4,119.45



Quarterly Payroll Certification Form

Salaried Employees

Recipient:	Pine County BOCC	Total Award Amount:	$200,000.00
Prepared by:	Penny Counter		
Email Address:	Pennycounter@pinecountybocc.gov		
Award #:	EL123		

Employee Info

Job Title	Last Name	First Name	Middle Initial	Employed before 7/1/2026?	Separation Date, if applicable	Annual Salary	State Supplement	Combined Annual Salary and State Supplement	Base Salary Paid	Base Benefits Paid
Deputy Sheriff	Counter	Penny	M.	Yes	N/A	$ 35,000.00	$ 6,500.00	$ 41,500.00	$8,749.98	$4,119.45

Salary Paid: State Portion and Benefits Paid: State Portion

Salary Paid: State Portion - The" Salary Paid: State Portion" is the total amount of salary paid using the state supplement (LESA).

To calculate the "Salary Paid: State Portion", multiply the "Salary Paid: State Portion" (LESA) by the number of hours worked in the reporting period. In this scenario, the employees are paid monthly, and 168 hours is the total maximum number of hours that can be earned in each pay period (84 hours x 2):

Example based on a monthly pay period: Deputy Sheriff Penny Counter's State Supplement is $6,500 ($3.2242/hr.) and she works 168 hours (84 hours x 2) for each pay period. Breakdown below:

- Divide $6,500.00 (State Supplement) by 12 months = $541.67
- Multiply $541.67 by three pay periods (July, August, September) = $1,625.01
  - **Salary Paid: Station Portion Total (column M)** = $1,625.01

Benefits Paid: State Portion - The" Benefits Paid: State Portion" is the total amount of the fringe benefits paid with the state supplement (LESA).

To calculate "Benefits Paid: State Portion", multiply the "Base Salary Paid" total by the percentage of each fringe benefit you are claiming, then add the calculated amounts together to obtain the total. See the example below:

Example based on a monthly pay period: Deputy Sheriff Counter's "Base Benefits Paid" total is $1,625.01 for each pay period. Multiply this amount by the percentage for each fringe benefit you are claiming, then add the calculated amounts together to obtain the total.

- Retirement (35.19%): $541.67 x 35.19% = $190.61
  - Then multiply by three pay periods (July, August, September = $571.83
- FICA/MICA (7.65%): $541.67 x 7.65% = $41.44
  - Then multiply by three pay periods (July, August, September) = $124.32
- Worker's Compensation (4.24%): $541.67 x 4.24% = $22.97
  - Then multiply by three pay periods (July, August, September) = $68.91
  - **Benefits Paid: State Portion Total (column N)** = $765.06

Quarterly Payroll Certification Form

Salaried Employees

Recipient:	Pine County BOCC			Total Award Amount:	$200,000.00								Amount Ad
Prepared by:	Penny Counter												Less Sa ry & Benefits Pa
Email Address:	Pennycounter@pinecountybocc.gov												Less Ho ly & Benefits Pa
Award #:	EL123												Less Salary Overt e & Benefits Pa
													Less Hourly Overt e & Benefits Pa
													Quarterly Ad
Employee Info									Qua ter 1: July 1 - Sep 30				
Job Title	Last Name	First Name	Middle Initial	Employed before 7/1/2026?	Separation Date, if applicable	Annual Salary	State Supplement	Combined Annual Salary and State Supplement	Base Salary Paid	Base Benefits Paid	Overtime Paid	Salary Paid: State Portion	Benefits Paid: State Portion
Deputy Sheriff	Counter	Penny	M.	Yes	N/A	$ 35,000.00	$ 6,500.00	$ 41,500.00	$8,749.98	$4,119.45		$1,625.01	$765.06

Overtime Paid (Local)

Overtime Paid - The "Overtime Paid" column is the total amount paid from local budgeted funds. It does not include any state increase.

To calculate “Overtime Paid”, multiply the base hourly rate by the number of overtime hours worked. Please see example below:

Example: Deputy Sheriff Penny Counter’s Annual Salary is $35,000.00 ($17.3611/hr.), State Supplement is $6,500 ($3.2242/hr.) and she works 43 hours of overtime. Breakdown below:

- $17.3611/hr. x 1.5 = $26.04/hr.
- $26.04 x 43 hours of overtime = $1,119.72
  - **Overtime Paid (column L)** = $1,119.72

Quarterly Payroll Certification Form

Salaried Employees

Recipient:	Pine County BOCC
Prepared by:	Penny Counter
Email Address:	Pennycounter@pinecountybocc.gov
Award #:	EL123

Total Award Amount: $200,000.00

Employee Info											Qua
Job Title	Last Name	First Name	Middle Initial	Employed before 7/1/2026?	Separation Date, if applicable	Annual Salary	State Supplement	Combined Annual Salary and State Supplement	Base Salary Paid	Base Benefits Paid	Overtime Paid
Deputy Sheriff	Counter	Penny	M.	Yes	N/A	$ 35,000.00	$ 6,500.00	$ 41,500.00	$8,749.98	$4,119.45	$1,119.72

Overtime Paid: State Portion and Overtime Benefits: State Portion

Overtime Paid: State Portion - The "Overtime Paid: State Portion " column is the total amount of the overtime paid with the state supplement (LESA).

To calculate “Overtime Paid: State Portion”, you may only claim the difference of the state supplemental portion and multiply by the number of overtime hours worked. Please see example below:

Example: Deputy Sheriff Penny Counter’s Annual Salary is $35,000.00 ($17.3611/hr.), State Supplement is $6,500 ($3.2242/hr.) and she works 43 hours of overtime. Breakdown below:

Breakdown 1:

- $17.3611/hr. x 1.5 = $26.04
- $20.58 ($17.36 + $3.22) x 1.5 = $30.87
- $30.87 - $26.04 = $4.83
- $4.83 x 43 OT hours = $207.69
  - **Overtime Paid: State Portion Total (column O)** = $207.69

Breakdown 2:

- $3.22 x 1.5 = $4.83
- $4.83 x 43 OT hours = $207.69
  - **Overtime Paid: State Portion Total (column O)** = $207.69

<u>Overtime Benefits: State Portion</u> - The "Overtime Benefits: State Portion " column is the total amount of fringe benefits paid with the state supplement (LESA).

To calculate “Overtime Benefits: State Portion”, multiply the “Overtime Paid: State Portion” total by the percentage of each fringe benefit you are claiming, then add the calculated amounts together to obtain the total. See the example below:

Example: Deputy Sheriff Penny Counter’s “Overtime Paid: State Portion” total is $207.69. Multiply this amount by the percentage for each fringe benefit you are claiming, then add the calculated amounts together to obtain the total.

- Retirement (35.19%): $207.69 x 35.19% = $73.09
- FICA/MICA (7.65%): $207.69 x 7.65% = $15.89
- Worker’s Compensation (4.24%): $207.69 x 4.24% = $8.81
  - **Overtime Benefits: State Portion Total (column P)** = $97.79

Quarterly Payroll Certification Form

Salaried Employees

Recipient:	Pine County BOCC	Total Award Amount:	$200,000.00
Prepared by:	Penny Counter		
Email Address:	Pennycounter@pinecountybocc.gov		
Award #:	EL123		

Amount Advanced Quarter 1:	$50,000.00
Less Salary & Benefits Paid (State Portion):	$2,390.07
Less Hourly & Benefits Paid (State Portion):	$0.00
Less Salary Overtime & Benefits Paid (State Portion):	$305.48
Less Hourly Overtime & Benefits Paid (State Portion):	$0.00
Quarterly Advance Remaining:	$47,304.45

Employee Info									Quarter 1: July 1 - Sep 30						
Job Title	Last Name	First Name	Middle Initial	Employed before 7/1/2026?	Separation Date, if applicable	Annual Salary	State Supplement	Combined Annual Salary and State Supplement	Base Salary Paid	Base Benefits Paid	Overtime Paid	Salary Paid: State Portion	Benefits Paid: State Portion	Overtime Paid: State Portion	Overtime Benefits: State Portion
Deputy Sheriff	Counter	Penny	M.	Yes	N/A	$ 35,000.00	$ 6,500.00	$ 41,500.00	$8,749.98	$4,119.45	$1,119.72	$1,625.01	$765.06	$207.69	$97.79