

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

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**FISCAL IMPACT STATEMENT**

**LS 7136**

**BILL NUMBER: SB 349**

**NOTE PREPARED: Jan 31, 2022**

**BILL AMENDED: Jan 27, 2022**

**SUBJECT:** County Sheriff Salary Contracts.

**FIRST AUTHOR:** Sen. Mishler

**FIRST SPONSOR:**

**BILL STATUS:** 2<sup>nd</sup> Reading - 1<sup>st</sup> House

**FUNDS AFFECTED:**     **GENERAL**  
                              **DEDICATED**  
                              **FEDERAL**

**IMPACT:** Local

**Summary of Legislation:** This bill has the following provisions:

- A. It provides that a county sheriff's salary contract must include a provision for minimum compensation.
- B. It provides that a county sheriff who, before July 1, 2022, was not compensated through a salary contract entered shall enter into a salary contract for the ensuing budget year.
- C. It provides that the provision concerning minimum compensation does not apply to an existing salary contract until the ensuing budget year.

**Effective Date:** July 1, 2022.

**Explanation of State Expenditures:**

**Explanation of State Revenues:**

**Explanation of Local Expenditures:** *Salary Contract* – The bill provides that a salary contract shall be entered into for a sheriff. Current law permits, but does not require, sheriffs to enter into a contract with the county council. Any change in expenditures would depend on the new salary levels that sheriffs and county fiscal bodies agree upon. The number of sheriffs with and without contracts is currently not known.

**Additional Information** – Under current law, a sheriff's minimum salary is the product of the current salary

of full time prosecuting attorneys multiplied by a percentage that increases with the population size of the county. The maximum annual compensation is the sum of the salary that can be paid to a full time prosecuting attorney (\$159,511 for FY 2021) and any additional salary paid from county sources (a maximum \$5,000 see IC 36-3-6-3).

<b>Minimum Salaries for Sheriffs Under Current Law</b>						
<b>Population Parameters</b>	<b>Less than 20,000</b>	<b>Between 20,000 and 40,000</b>	<b>Between 40,000 and 65,500</b>	<b>Between 65,500 and 100,000</b>	<b>Between 100,000 and 200,000</b>	<b>More than 200,000</b>
<b>Number of Counties</b>	20	35	11	9	11	6
<b>Percent of Prosecuting Attorney Salary</b>	50%	60%	70%	80%	90%	100%
<b>Minimum Salary For FY 2021</b>	\$79,756	\$95,707	\$111,658	\$127,609	\$143,560	\$159,511

The salaries of prosecuting attorneys are increased each year based on the salaries of state employees in the executive branch who are in the same or a similar salary bracket in that state fiscal year.

**Explanation of Local Revenues:** *Tax Warrant Collection Fees* – This provision should have no effect on county general funds. Under current law, sheriffs may retain 10% of the tax warrants that they collect for state taxes after paying the county treasurer and the clerk of the circuit or superior court the part of the collections that represents their assessed costs. Twenty-two counties would be excluded from this requirement because they have either a consolidated city or a second class city. Second class cities have a population between 35,000 to 599,999.

The number of sheriffs who retain this 10% balance instead of depositing it into the county general fund is not known.

**State Agencies Affected:**

**Local Agencies Affected:** County sheriffs.

**Information Sources:** 2020 Association of Indiana Counties Factbook; Indiana Code; US Census.

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