

**LEGISLATIVE SERVICES AGENCY
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FISCAL IMPACT STATEMENT

LS 6317

BILL NUMBER: HB 1520

NOTE PREPARED: Jan 9, 2007

BILL AMENDED:

SUBJECT: Sheriff's Compensation.

FIRST AUTHOR: Rep. Buell

FIRST SPONSOR:

BILL STATUS: As Introduced

FUNDS AFFECTED: **GENERAL**
 DEDICATED
 FEDERAL

IMPACT: Local

Summary of Legislation: This bill has the following provisions:

- A. It provides that the maximum annual compensation for a county sheriff is the sum of: (1) the annual minimum salary that would be paid by the state to a full-time prosecuting attorney in the county; and (2) the amount of any additional annual salary paid by the county from county sources to a full-time prosecuting attorney in the county.
- B. It requires the sheriff to deposit into the county general fund any tax warrant collection fees that would, if retained by the sheriff, result in the sheriff's annual compensation exceeding the allowed amount.

Effective Date: January 1, 2008.

Explanation of State Expenditures:

Explanation of State Revenues:

Explanation of Local Expenditures: Using reported salaries from 2005, LSA identified 26 counties whose sheriff salaries exceeded the salary of the prosecuting attorney in the same year. Based on 2005 data, these 26 counties would have saved \$790,000 under this bill. Before July 1, 2005, the state portion of the salary of prosecuting attorneys was \$90,000 with a discretionary \$5,000 from the county. The state portion increased to \$110,500 effective July 1, 2005, and to \$115,282 effective July 1, 2006. This fiscal note will be updated when more recent information on sheriff salaries becomes available.

Background – Current statute has three methods for paying for sheriffs salaries:

1. Contract salary with no supplements from tax warrants or prisoner meal allowances (IC 36-2-13-2.5).
2. Salary as a percentage of prosecutors salary, with the percentage dependent on the county's population (IC 36-2-13-2.8).
3. Base salary with extra for meal allowance and tax warrants (IC 6-8.1-8-3).

The audit staff of the State Board of Accounts surveyed all 92 counties in 2005 and found the following trends in how county sheriffs are paid and their salary levels.

	Number Of Counties	Counties with Sheriff Salaries Exceeding Prosecuting Attorney Salary	Expenditure Savings if Salary Reduced to Prosecuting Attorney's Level
Contract Salary with No Supplements	55	11	\$200,420
Salary as Percent of Prosecuting Attorney's Salary	14	3	\$103,884
Base Salary with Extra for Meal Allowance and Tax Warrants	23	12	\$486,961
Totals	92	26	\$791,265

If salaries are reduced in these counties to the salaries of prosecuting attorneys, any expenditure savings would be deposited into the county general fund.

Explanation of Local Revenues:

State Agencies Affected:

Local Agencies Affected: County sheriffs.

Information Sources: Marilyn Rudolph, State Board of Accounts; Indiana Code.

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