

STATE OF INDIANA
BEFORE THE KOSCIUSKO COUNTY COUNCIL

RESOLUTION NO. 23-12-14- 001

RESOLUTION APPROVING 2024 SHERIFF'S SALARY CONTRACT

WHEREAS:

1. The 2024 Sheriff's Salary Contract ("2024 Agreement") is attached hereto.
2. The 2024 Agreement is substantively the same as the 2023 Agreement except that the salary of the Sheriff has been raised \$5,000.00 to \$120,515.00 for 2024 and references to 2023 have been changed to 2024.
3. The Kosciusko County Council ("Council") is the fiscal body of Kosciusko County ("County") and believes it is in the best interest of the County and its citizens to enter into the Agreement for the reasons stated in the Recitals of the Agreement, which are incorporated herein by reference.
4. I.C. 36-2-13-2.5(c) requires that the Agreement be "approved by resolution of both the executive and the fiscal body" of the County.

NOW, THEREFORE, THE FOLLOWING IS HEREBY RESOLVED BY THE COUNCIL:

1. The Agreement is hereby approved by the Council.
2. The President of the Council is hereby authorized to execute the Agreement on behalf of the Council.

So passed and adopted by the Kosciusko County Council, Indiana, this 14th day of December, 2023.

[Signature Page Follows]

in I.C. 6-8.1-8-3 and I.C. 36-8-10-7 and the Sheriff is willing to assign those fees to the County; and

WHEREAS, the County, in consideration of the Sheriff's assignment of such fees to the County and the other terms of this Agreement, is willing to approve a fixed amount of compensation for the Sheriff along with the other terms of this Agreement;

NOW, THEREFORE, in consideration of mutual covenants and conditions stated herein:

1. The Sheriff shall and does hereby assign to the County and shall from time to time deposit in the County General Fund any and all fees that he is otherwise entitled to receive as collection fees pursuant to I.C. Section 6-8.1-8-3, with said fees to be the sole and absolute property of the County and not deemed as compensation for employment under I.R.C. 31.3121(a)-2(a) or (b) or any other applicable I.R.C. provision.

2. The Sheriff shall and does hereby assign to the County and shall deposit as specified in Section 4, below, all fees that he is otherwise entitled to receive from prisoners' meal allowances pursuant to under I.C. 36-8-10-7, with said fees to be the sole and absolute property of the County and not deemed as compensation for employment under I.R.C. 31.3121(a)-2(a) or (b) or any other applicable I.R.C. provision.

3. The County does hereby establish a fixed amount of total annual salary for the Sheriff in the amount of One Hundred Twenty Thousand Five Hundred Fifteen Dollars (\$120,515.00) for the calendar year 2024. It is understood that this fixed amount of salary is, among other consideration, provided in place of fee compensation under I.C. 6-8.1-8-3 and I.C. 36-8-10-7. Payment of the Sheriff's salary and other compensation shall be made from the County General Fund in the manner that salaries and other compensation of other County officials are

paid.

4. The Sheriff shall pay for the feeding of prisoners from the meal allowance funds provided for under I.C. 36-8-10-7. Neither the Sheriff nor the Sheriff's officers, deputies, or employees may make a profit from the meal allowance funds. After the expenses of feeding prisoners are paid for the year, the Sheriff shall deposit any unspent meal allowance money in the County General Fund for use for any General Fund purpose by December 31 annually. Checks for one-quarter (1/4) of the appropriation will be issued to the Sheriff on January 1, April 1, July 1, and October 1. In addition, the Sheriff shall file an accounting of expenditures for feeding prisoners with the County Auditor on the first Monday of January and the first Monday of July per I.C. 36-2-13-2.5(b)(5). The amount expended by the Sheriff for the provision of meals may not exceed the amount that is fixed by the State Board of Accounts as outlined in I.C. 36-8-10-7 for the calendar year.

5. The method and manner of assignment of fees to the County by the Sheriff shall be done and made on such terms and conditions as the Sheriff, the County, and the State Board of Tax Commissioners shall agree in order to effectuate this Agreement and to the fullest extent possible to preclude those fees described in I.C. 6-8.1-8-3 and I.C. 36-8-10-7 from being deemed compensation for employment under I.R.C. 31.3121(a)-2(a) and (b) and any other I.R.C. provision and thus subject to W-2 reporting.

6. The Sheriff shall at all times maintain all required records and reports in such form and manner as prescribed by the County as well as by the Indiana State Board of Accounts.

7. Nothing in this Agreement shall be constructed in any manner to relieve the Sheriff of any of his responsibilities or duties under I.C. 6-8.1-8-3 or I.C. 36-8-10-7, nor shall anything contained herein be deemed in any other way to limit the powers and duties of the Sheriff as provided for under Indiana Law.

ATTEST:

Rhonda Helser
Rhonda Helser, Auditor

KOSCIUSKO COUNTY COUNCIL

Kimberly Cates
Kim Cates, Member

Tony Ciriello
Tony Ciriello, Member

Kathy Groninger
Kathy Groninger, Member

Mike Long
Mike Long, Member

Sue Ann Mitchell
Sue Ann Mitchell, Member

Joni Truex
Joni Truex, Member

Dave Wolkins
Dave Wolkins, Member

I affirm, under the penalties for perjury,
that I have taken reasonable care to redact
each Social Security number in this
document, unless required by law.

Angela N. Arnett