

**STATE OF INDIANA  
BEFORE THE BOARD OF KOSCIUSKO COUNTY  
COMMISSIONERS**

**RESOLUTION NO. 23-1-17-002**

**RESOLUTION APPROVING SHERIFF'S SALARY CONTRACT 2023**

**WHEREAS:**

1. The Sheriff's Salary Contract 2023 ("Agreement") is attached hereto.
2. The Board of Commissioners ("Board") of Kosciusko County, Indiana ("County"), is the executive body of County government pursuant to the provisions of I.C. 36-2-2-2 and the legislative body of County government pursuant to the provisions of I.C. 36-1-2-9.
3. The Board 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.
5. The Agreement was approved by resolution of the Kosciusko County Council on January 12, 2023.

**NOW, THEREFORE, THE FOLLOWING IS HEREBY RESOLVED BY THE BOARD:**

1. The Agreement is hereby approved by the Board.
2. The President of the Board, Bradford Jackson, is hereby authorized to execute the Agreement on behalf of the Board.

So passed and adopted by the Board of Commissioners of Kosciusko County, Indiana, this 16<sup>th</sup> day of January, 2023.


17th

**FILED**

**JAN 17 2023**

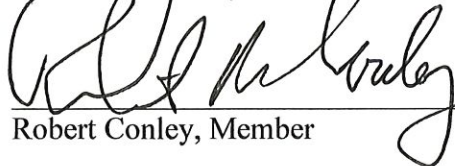
*Rhonda J. Helser*  
Auditor of Kosciusko County

ATTEST:

  
Rhonda Helser, Auditor

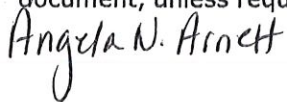
KOSCIUSKO COUNTY  
COMMISSIONERS

  
Bradford Jackson, President

  
Robert Conley, Member

  
Cary Groninger, 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

## **SHERIFF'S SALARY CONTRACT 2023**

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This Sheriff's Salary Contract 2023 ("Agreement") is entered into by and between James M. Smith, Sheriff of Kosciusko County ("Sheriff"), the Kosciusko County Council ("Council"), and the Kosciusko County Board of Commissioners ("Commissioners"). The Council and the Commissioners are hereinafter referred to collectively as the "County".

### **RECITALS:**

**WHEREAS**, the Sheriff is entitled to fees for the collection of tax warrants as described in I.C. 6-8.1-8-3 and is entitled to fees for the provision of meals to prisoners housed in the county jail pursuant to I.C. 36-8-10-7, as well as a salary fixed annually by the Council;

**WHEREAS**, certain difficulties have arisen concerning the treatment of fees, particularly with regard to whether or not those fees are to be included on the Sheriff's W-2 form, such that those uncertainties create difficulties for the Sheriff as well as the County;

**WHEREAS**, the Legislature of the State of Indiana, recognizing the above-mentioned difficulties and wishing to address those difficulties and provide a solution to them, did enact I.C. 36-2-13-2.5 wherein a county "may enter into a salary contract for the sheriff" with "[a] fixed amount of compensation for the sheriff in place of fee compensation" and with "[o]ther provisions concerning the sheriff's compensation to which the sheriff, the county executive, and the fiscal body agree;"

**WHEREAS**, the Sheriff and the County believe that it would be in the best interest of the Sheriff and the County to provide for a fixed amount of compensation for the Sheriff in place of the Sheriff's receipt of fees provided for

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 Fifteen Thousand Five Hundred Fifteen Dollars (\$115,515.00) for the calendar year 2023. 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. 31.312(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.

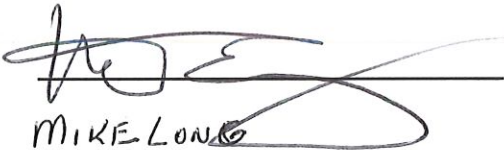
7. Nothing in this Agreement shall be constructed in any manner to relieve the Sheriff of any of his responsibilities or duties under I.C. 6-8.1-8-3 or I.C. 36-8-10-7, nor shall anything contained herein be deemed in any other way to limit the powers and duties of the Sheriff as provided for under Indiana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

8. Nothing in this Agreement shall be constructed as limiting the benefits of the Sheriff to medical, retirement, disability, or longevity pay (when applicable) previously established by the County for the Sheriff and all of such benefits shall be in addition to and not considered a part of the fixed amount of salary provided for in Section 3, above.

9. This Agreement shall terminate at the end of 2023 or upon James M. Smith no longer being the Sheriff of Kosciusko County, whichever occurs first.

10. This Agreement shall be effective as of January 1, 2023, provided that it is approved by a Resolution of the Council and a Resolution of the Commissioners. If any provision of this Agreement conflicts with Indiana Law, Indiana Law shall control.

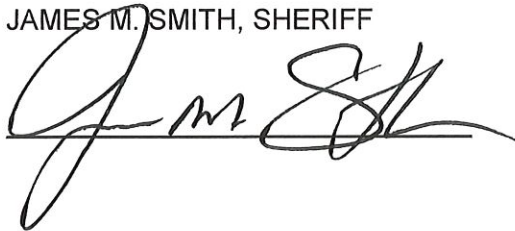
AUTHORIZED REPRESENTATIVE OF  
COUNTY COUNCIL

  
MIKE LONG

AUTHORIZED REPRESENTATIVE OF  
COUNTY COMMISSIONERS

  
BRAD JACKSON

JAMES M. SMITH, SHERIFF



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