

**SALARY ORDINANCE**  
**County Form144-Statement of**  
**Salaries and Wages**

County Auditors Spring Conference  
May 2013

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**Salary Ordinance**

- Statutory Requirements
- The Process
- Exceptions
- Benefits to Following the Process
- Items of Note
- Compensation in Full
- Changes in Compensation

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**Statutory Requirements**

- IC 36-2-5-3
- IC 36-2-5-4
- IC 36-2-5-11



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IC 36-2-5-3(a)

- Describes the Council’s responsibility and power over compensation
- “The county fiscal body shall fix the compensation of officers, deputies, and other employees whose compensation is payable from the county general fund, county highway fund, county health fund, county park and recreation fund, aviation fund, or any other fund from which the county auditor issues warrants for compensation.”

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IC 36-2-5-3(a)(Continued)

- “This includes the power to:
- (1) Fix the number of officers, deputies, and other employees;
  - (2) Describe and classify positions and services;
  - (3) Adopt schedules of compensation; and
  - (4) Hire or contract with persons to assist in the development of schedules of compensation.”

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The Process  
IC 36-2-5-4(a)

“Before July 2 of each year, each officer, board, commission, and agency subject to this chapter shall file with the county auditor a statement that shows in detail the positions for which compensation will be requested in the annual budget for the next year and the amount or rate of compensation proposed for each full-time or part-time position.”

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The Process

IC 36-2-5-4(a) (Continued)

- “The statement must be on a form prescribed by state board of accounts.”
- County Form 144, Statement of Salaries and Wages Proposed To Be Paid To Officers and Employees
  - Created to assist governments in complying with Indiana Code and the budget process
  - Not meant to take away flexibility of the County in negotiating compensation

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The Process

IC 36-2-5-4(b)

“The county auditor shall present the statements submitted under subsection (a) to the county executive at its July meeting. The county executive shall review the statements and make its recommendations on them. Before August 20 the county executive shall present the statements and recommendations to the county fiscal body.”

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The Process

IC 36-2-5-11(c)

“At its annual meeting under IC 36-2-3-7(b)(2), the county fiscal body shall consider the statements and recommendations submitted by the county executive... and shall then adopt an ordinance, separate from those adopted under subsection (b), fixing:

- (1) The compensation of all officers, deputies, and other employees subject to this chapter; and
- (2) The number of deputies and other employees for each office, department, commission, or agency except part-time and hourly rated employees, whose employment shall be limited only by the amount of funds appropriated to pay their compensation.”

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The Process  
IC 36-2-5-11(c)

- Annual Meeting of the fiscal body is the same meeting where they adopt by ordinance the budget and tax rate.
- It is the meeting under IC 6-1.1-17-5 that must be held not later than November 1, for counties.
- The information should be in ordinance form but most just provide the county form 144 for audit.

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Exceptions  
IC 36-2-5-3(c)

“...the board of each local health department shall prescribe the duties of all its officers and employees, recommend the number of positions, describe and classify positions and services, adopt schedules of compensation, and hire and contract with persons to assist in the development of schedules of compensation.”

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Exceptions  
IC 36-2-5-3(d)

“IC 36-2-5-3 does not apply to community corrections programs (as defined in IC 11-12-1-1 and IC 35-38-2.6-2).”



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Exceptions

IC 36-2-5-14

“This chapter does not affect the salaries of judges, officers of courts, prosecuting attorneys, and deputy prosecuting attorneys whose minimum salaries are fixed by statute, but the county fiscal body may make appropriations to pay them more than the minimums fixed by statute...” (our emphasis)

\*Additional pay for Judges and Prosecuting Attorneys may not exceed \$5,000 per calendar year.

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Benefits to Following the Process

- Ensure compliance with the law
- This is a preliminary step to preparing the budget estimate for each office or department for personal services (Just keep in mind timing differences).

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Items of Note

IC 36-2-5-3(b)

Regardless of whether the assessor or deputy assessor attained the level II certification: while in office or before assuming office, the fiscal body shall provide for a county assessor or elected township assessor who has attained a level II or level III certification to receive annually \$1,000, which is in addition to and not part of the annual compensation of the assessor.

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Items of Note  
IC 36-2-5-3(b) (Continued)

The county fiscal body shall also provide for a county or township deputy assessor who has attained level II or level III certification to receive annually \$500, which is in addition to and not part of the annual compensation of the county or township deputy assessor.

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Items of Note  
IC 36-6-8-10

“The county fiscal body shall, in the manner prescribed by IC 36-2-5 or IC 36-2-6, fix and appropriate money to pay the per diem established under section 5 of this chapter and the salaries and per diems of the county’s township assessors and any deputies or other employees that assist the elected township assessor....”

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Recommended Procedures for  
Township Assessing Officials and  
Employees

To facilitate the setting of salaries for assessing officials and employees, we have recommended to county and township officials that the following procedures be followed:

1. Each Township Assessor should submit a County Form 144 to the County Auditor by July 2 each year.
2. A single County Form 144 should be prepared by the County Auditor showing the compensation to be paid to township assessing officials and employees.

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**Compensation In Full  
IC 36-2-7-2**

“Except as otherwise provided in sections 6, 9, and 13 of this chapter, the compensation fixed for county officers and employees under this title is in full for all governmental services and in lieu of all: (1) fees; (2) per diems; (3) penalties; (4) costs; (5) interest; (6) forfeitures; (7) percentages; (8) commissions; (9) allowances; (10) mileage; and (11) other remuneration; which shall be paid into the county general fund.”

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**The Exceptions To IC 36-2-7-2**

- IC 36-2-7-6, Mileage reimbursements
- IC 36-2-7-9, Sheriff tax warrant fees and inmate meals if allowed
- IC 36-2-7-13, Assessors may receive a reassessment per diem.

\*Voter Registration per diem

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**Changes in Compensation  
IC 36-2-5-13(a)**

- The compensation of an elected county officer may not be changed in the year for which it is fixed. (One exception on next slide)
- The compensation of other county officers, deputies, and employees or the number of each may be changes at any time on:
  1. The application of the county fiscal body or the affected officer, department, commission, or agency; and
  2. A majority vote of the county fiscal body

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### Exception For Newly Elected Officials

#### IC 36-2-5-13(b)



In the year in which a newly elected county officer takes office, the county fiscal body may at any time change the compensation for holding the county office for that year if:

1. The county officer requests the compensation change or, in the case of the county executive body, a majority of the county executive body requests the change; and
2. The county fiscal body votes to approve the change.

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