

## **IC 36-2-5**

### **Chapter 5. Budget Procedures**

#### **IC 36-2-5-1**

##### **Application of chapter**

Sec. 1. This chapter applies to all counties not having a consolidated city.

*As added by Acts 1980, P.L.212, SEC.1.*

#### **IC 36-2-5-2**

##### **Taxation; appropriations**

Sec. 2. (a) The county fiscal body shall fix:

- (1) the rate of taxation for county purposes; and
- (2) the rate of taxation for other purposes whenever the rate is not fixed by statute and is required to be uniform throughout the county.

(b) The county fiscal body shall appropriate money to be paid out of the county treasury, and money may be paid out of the treasury only under an appropriation made by the fiscal body, except as otherwise provided by law.

*As added by Acts 1980, P.L.212, SEC.1. Amended by Acts 1981, P.L.11, SEC.151.*

#### **IC 36-2-5-3**

##### **Compensation of officers and employees; other payments; local health department; not applicable to community corrections programs**

Sec. 3. (a) 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. 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.

(b) Subject to subsection (e), the county fiscal body shall provide for a county assessor or elected township assessor who has attained a level two or level three certification under IC 6-1.1-35.5 to receive annually one thousand dollars (\$1,000), which is in addition to and not part of the annual compensation of the assessor. Subject to subsection (e), the county fiscal body shall provide for a county or township deputy assessor who has attained a level two or level three certification under IC 6-1.1-35.5 to receive annually five hundred dollars (\$500), which is in addition to and not part of the annual compensation of the county or township deputy assessor.

(c) Notwithstanding subsection (a), 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.

(d) This section does not apply to community corrections programs (as defined in IC 11-12-1-1 and IC 35-38-2.6-2).

(e) Subsection (b) applies regardless of whether the assessor or deputy assessor attained the level two certification:

(1) while in office; or

(2) before assuming office.

*As added by Acts 1980, P.L.212, SEC.1. Amended by Acts 1981, P.L.11, SEC.152; P.L.16-1986, SEC.77; P.L.2-1993, SEC.200; P.L.135-1993, SEC.10; P.L.198-2001, SEC.104; P.L.178-2002, SEC.113; P.L.219-2007, SEC.106.*

#### **IC 36-2-5-4**

##### **Statements and recommendations on positions and compensation; budget requests**

Sec. 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. The statement must be on a form prescribed by the state board of accounts.

(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.

*As added by Acts 1980, P.L.212, SEC.1.*

#### **IC 36-2-5-5**

##### **Itemized estimate of money required by county officer and township assessor**

Sec. 5. (a) Before the Thursday after the first Monday in August of each year, each county officer and township assessor (if any) shall prepare an itemized estimate of the amount of money required for the officer's or assessor's office for the next calendar year. Each budget estimate under this section must include:

(1) the compensation of the officer;

(2) the expense of employing deputies;

(3) the expense of office supplies, itemized by the quantity and probable cost of each kind of supplies;

(4) the expense of litigation for the office; and

(5) other expenses of the office, specifically itemized;

that are payable out of the county treasury.

(b) If all or part of the expenses of a county office may be paid out of the county treasury, but only under an order of the county

executive to that effect, the expenses of the office shall be included in the officer's budget estimate and may not be included in the county executive's budget estimate.

*As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.222-1997, SEC.1; P.L.146-2008, SEC.687.*

### **IC 36-2-5-6**

#### **Itemized estimate of money required by clerks of court**

Sec. 6. (a) Before the Thursday after the first Monday in August of each year, each clerk of a court in the county shall prepare a separate estimate of the amount of money required for each court of which he is clerk for the next calendar year. If a court has two (2) or more judges who preside in separate rooms or over separate divisions, the clerk shall prepare a separate itemized estimate for court expenses in each room or division. Each clerk's budget estimate must include:

- (1) the part of the judge's compensation that is, by statute, payable out of the county treasury;
- (2) the compensation of the probate commissioner;
- (3) the expense of employing bailiffs;
- (4) the amount of jury fees;
- (5) the amount of witness fees that are, by law, payable out of the county treasury;
- (6) the expense of employing special judges; and
- (7) other expenses of the court, specifically itemized.

(b) In addition to the estimates required by subsection (a), the clerk of the circuit court shall prepare an estimate of the amount of money that is, under law, taxable against the county for the expenses of cases tried in other counties on changes of venue.

(c) The estimate of the amount of money required for a court or division of a court is subject to modification and approval by the judge of the court or division and shall be submitted to him for that purpose before being presented to the county auditor.

*As added by Acts 1980, P.L.212, SEC.1.*

### **IC 36-2-5-7**

#### **County executive's budget estimate**

Sec. 7. Before the Thursday after the first Monday in August of each year, the county executive shall prepare an itemized estimate of all money to be drawn by the members of the executive and all expenditures to be made by the executive or under its orders during the next calendar year. Each executive's budget estimate must include:

- (1) the expense of construction, repairs, supplies, employees, and agents, and other expenses at each building or institution maintained in whole or in part by money paid out of the county treasury;
- (2) the expense of constructing and repairing bridges, itemized by the location of and amount for each bridge;
- (3) the compensation of the attorney representing the county;

- (4) the compensation of attorneys for indigents;
- (5) the expenses of the county board of health;
- (6) the expense of repairing county roads, itemized by the location of and amount for each repair project;
- (7) the estimated number of precincts in the county and the amount required for election expenses, including compensation of election commissioners, inspectors, judges, clerks, and sheriffs, rent, meals, hauling and repair of voting booths and machines, advertising, printing, stationery, furniture, and supplies;
- (8) the amount of principal and interest due on bonds and loans, itemized for each loan and bond issue;
- (9) the amount required to pay judgments, settlements, and court costs;
- (10) the expense of supporting inmates of benevolent or penal institutions;
- (11) the expense of publishing delinquent tax lists;
- (12) the amount of compensation of county employees that is payable out of the county treasury;
- (13) the expenses of the county property tax assessment board of appeals; and
- (14) other expenditures to be made by the executive or under its orders, specifically itemized.

*As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.137-1989, SEC.14; P.L.6-1997, SEC.204.*

#### **IC 36-2-5-8**

##### **Verified certificate and opinion of requirements**

Sec. 8. A certificate, verified by the officer preparing it and stating that in his opinion the amount fixed in each item will be required for the purpose indicated, must be attached to each budget estimate prepared under this chapter.

*As added by Acts 1980, P.L.212, SEC.1.*

#### **IC 36-2-5-9**

##### **Presentation of budget estimates; public inspection; notice**

Sec. 9. Before the Thursday after the first Monday in August of each year, persons preparing budget estimates under this chapter shall present them to the county auditor, who shall file them in his office and make them available for inspection by county taxpayers. The auditor shall also comply with the notice requirements of IC 6-1.1-17-3.

*As added by Acts 1980, P.L.212, SEC.1. Amended by Acts 1981, P.L.45, SEC.9.*

#### **IC 36-2-5-10**

##### **Preparation of ordinances fixing rate of taxation and making appropriations by items**

Sec. 10. Before the county fiscal body's annual meeting under IC 36-2-3-7(b)(2), the county auditor shall prepare:

- (1) an ordinance fixing the rate of taxation for taxes to be collected in the next calendar year; and
- (2) an ordinance making appropriations by items for the next calendar year for the various purposes for which budget estimates are required.

*As added by Acts 1980, P.L.212, SEC.1.*

#### **IC 36-2-5-11**

##### **Annual county fiscal body meeting; presentation of budget estimates and recommendations by county auditor; tax rate and appropriations; consideration of statements and recommendations**

Sec. 11. (a) At the county fiscal body's annual meeting under IC 36-2-3-7(b)(2), the county auditor shall present the budget estimates filed with him under section 9 of this chapter and the ordinances prepared by him under section 10 of this chapter. He may also present his recommendations concerning the estimates.

(b) At its annual meeting under IC 36-2-3-7(b)(2), the county fiscal body shall fix the county tax rate and make appropriations for the next calendar year by:

- (1) adopting the ordinances presented by the county auditor;
- (2) amending the ordinances presented by the county auditor; or
- (3) substituting other ordinances for those presented by the county auditor.

Each ordinance must be read on at least two (2) separate days before its final adoption. The fiscal body may require the preparer of an estimate that is not sufficiently itemized to itemize it in more detail. At least a three-fourths (3/4) vote (as described in IC 36-1-8-14) of the fiscal body is required to make an appropriation for an item not contained in an estimate or for a greater amount than that named in an item of an estimate.

(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 under section 4(b) of this chapter 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.

*As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.125-2001, SEC.2.*

#### **IC 36-2-5-12**

##### **Additional appropriations**

Sec. 12. (a) If, after the adjournment of its annual meeting under IC 36-2-3-7(b)(2), the county fiscal body finds that an emergency requiring additional appropriations exists, it may make additional appropriations at a special meeting. Estimates of the necessary

amount of additional appropriations must be prepared and presented in an ordinance as prescribed by this chapter.

(b) Except as provided in subsection (c), an additional appropriation under this section must be passed by at least a majority vote of all elected members of the county fiscal body.

(c) Notwithstanding IC 36-2-4-5, a county fiscal body may adopt an ordinance that requires an additional appropriation under this section to be passed by an affirmative vote of a certain number of members greater than a majority of all elected members of the county fiscal body.

(d) An ordinance adopted under subsection (c) requiring an affirmative vote of a certain number of members greater than a majority of all elected members of the fiscal body to pass an additional appropriation must be adopted or repealed by a majority vote of all elected members of the county fiscal body.

*As added by Acts 1980, P.L.212, SEC.1. Amended by Acts 1980, P.L.125, SEC.20; P.L.125-2001, SEC.3.*

### **IC 36-2-5-13**

#### **Change of compensation of county officers and employees**

Sec. 13. (a) Except as provided in subsection (b), the compensation of an elected county officer may not be changed in the year for which it is fixed. The compensation of other county officers, deputies, and employees or the number of each may be changed 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.

(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.

*As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.178-2002, SEC.114; P.L.240-2005, SEC.2.*

### **IC 36-2-5-14**

#### **Nonapplicability of chapter to certain salaries; limitations on appropriations**

Sec. 14. (a) 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 subject to subsection (b).

(b) Beginning July 1, 1995, an appropriation made under this section may not exceed five thousand dollars (\$5,000) for each judge or full-time prosecuting attorney in any calendar year.

*As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.279-1995,*

*SEC.21; P.L.280-1995, SEC.23; P.L.2-1996, SEC.289.*