

Scott County Compensation Board
Monday January 4, 2021, 3:00p.m.
Scott County Board Room or via WebEx - (contact
mary.thee@scottcountyiowa.gov for WebEx link)

Agenda

- I. Approval of minutes from meeting on December 17, 2020
- II. Discussion of historical packet
- III. Comments from Elected Office Holders
- IV. Discussion of additional information requested
- V. Discussion of FY 2022 salary recommendations for Elected Officials
- VI. Next meeting - January 6, 2021 (if needed)
- VII. Adjourn

Minutes of Comp Board Meeting

December 17, 2020

In attendance: Patt Zamora, Brian Cornwell, Dan Portes, Lisa Charnitz, Karl Rhomberg, Molly Carlson, & John Stavnes.

Staff Present: Mary Thee, David Farmer, Mahesh Sharma, and Andrea Ahmann.

Elected Official present: Tim Lane

Meeting was called to order at 3:41

Patt Zamora called for a motion to approve the minutes from January 15, 2020 meeting. Brian Cornwell so moved, Lisa Charnitz seconded. All in favor, motion approved.

Patt Zamora moved for Lisa Charnitz to serve as Chair for 2021. Seconded by Dan Portes. All in favor, motion approved.

Lisa Charnitz asks if anyone has any changes they would like to hear from the agenda. With no response Lisa welcomes Rachel Skaggs, GovHR to the meeting.

Rachel Skaggs presented the process and GovHR's findings in the salary study.

Lisa Charnitz asks if anyone has questions for Rachel.

Dan Portes asked if she could name some of the big cities in some of these counties so he could get a better feel what these counties were made up of.

Patt Zamora stated she doesn't understand the rationale of the study.

Karl Rhomberg asked if any federal positions had been reviewed and Rachel Skaggs answered no.

Karl Rhomberg questioned the difference on Recorder, Treasurer, and Auditor. Also the increase on Board of Supervisors.

Patt Zamora asked how Board of Supervisors is comparable to other counties when different rules apply at different counties and are supervisors are part-time?

Rachel Skaggs explained that some communities do pay at a much higher rate which will increase the overall average of wage but she verified with all counties and none of these supervisors hold specific hours and would all hold part-time hours.

Tim Lane asked if separate comps were compared for the position of Sheriff and read the Iowa code that referenced other agencies outside of counties should be compared when looking at Sheriff. Rachel Skaggs followed up with only Counties were looked at. Tim Lane asked for a recalculation with taking into consideration all the comps in the law.

Karl Rhomberg stated he wanted to follow-up to what the Sheriff had said and thinks they are missing Federal and private entities in this study.

Dan Portes asks what the Board of Supervisors did with their own salaries the last few years. Mary Thee said she believed they had cut their recommended salary in half or taken no increase.

Karl Rhomberg asked if we are going to add additional data for the Sheriff can we also add additional data for elected officials. Rachel Skaggs said she can look at Federal data but private sector would be difficult as government jobs don't equate to private sector very well.

Lisa Charnitz asked Rachel about why pension plans were not looked at, and Rachel responded with it was not something we were asked to look at.

Lisa Charnitz also asked Rachel what the other states look like in comparison to Iowa law when it comes to comp boards. Rachel Skaggs answered that she felt it was very similar and they had good accurate data.

Lisa Charnitz asked Rachel if they had to weigh any of the jobs when they do not perfectly match? Rachel stated they do that sometimes but did not need to do that in this study.

Lisa Charnitz asks if anyone else has any questions for Rachel. With no comments she welcomes the new board members Molly Carlson and John Stavnes. Lisa then introduces Sheriff Lane for comments.

Sheriff Lane thanks the board for their continued efforts in the past years to help him and his team get increases. He stated the board of Supervisors agreed to 8% for three straight years and it was derailed by COVID. He expresses his concern of his Chief Deputies who are severely underpaid in comparison to similar positions at Davenport & Bettendorf PD, but their pay is determined by his pay so it's not just about him. He expressed his concern with the study not utilizing other local entities. He would like to see a 16% increase this year. 8% for this year and 8% that they should have received last year.

Lisa Charnitz asked if anyone has questions for Sheriff Lane. With no questions she said the next step on the agenda is to hear from David Farmer with a budget update.

David Farmer gave an overview of the County's financial status. He made mention that the 2021 budget had to be finalized by March 31, 2020 so when COVID hit the Board of Supervisors had to act fast and make decisions with very little information on how COVID would affect Scott County. That resulted in the board making the decision to not give raises to any elected officials in 2021. David stated we like to see a 20% reserve and in August of 2020 we got as low as a 3% reserve. That reserve has bounced back this fall with property tax revenue coming in. The budget for 2022 is being driven by organizational changes and with an anticipated growth of 4% to the budget we are currently seeing departments requiring more than 4% growth in their 2022 budget which can be a concern.

Patt Zamora wanted to comment that the County has always done a great job with its budget and has won many awards over the years and it shows and is much appreciated.

Lisa Charnitz asked Mary for the rates that bargaining units have received in their contracts for their July 2021 COLA's. Mary Thee responded with 2.25% for all groups except Deputies are at 2.5%.

Lisa Charnitz commented that looking at the time she would like to know thoughts on if the meeting should adjourn or keep talking for a little while? She asked the other board members one by one.

Patt Zamora- Another meeting

Dan Portes- another meeting plus talk a little while longer.

John Stavnes- another meeting but continue talking for a little while.

Molly Carlson- another meeting but conquer to keep talking for a bit.

Brian Cornwell- another meeting but also keep talking for now.

Lisa Charnitz said lets open this for discussion for a while and asks Dan Portes for his thoughts.

Dan Portes says he thinks we need to follow the law and look for additional data, especially for the Sheriff. He also mentions that we still don't know the full effects of the pandemic so we need to keep that in mind.

Pat Zamora asked for more historical data and more details like years past.

Karl Rhomberg said we must be in compliance by the law so we need to seek additional private data.

Lisa Charnitz stated we need to agree on what more data we want. Private sector might not be accurate, so I don't want to see us chase data and spend money for data that might not be there.

John Stavnes stated most private data in 2020 set before pandemic and this year 1-2% due to pandemic. He said private sector comparable not apple to apple, doesn't believe we will find good comparable. He believes IPERS is a huge benefit for the public sector that private doesn't compare to with 401k.

Molly Carlson said she believed enough data was presented to come to a decision and doesn't feel the need for additional data. She believes Sheriff makes a compelling case.

Brian Cornwell just said he believes they have struggled with the salary of the Sheriff for a while and would still like to see an increase to him.

Lisa Charnitz wanted to summarize: Common theme we want more data, want unique comparisons for the Sheriff, look at pension a little further, and need additional discussion on private sector data. She asked the board if that sounded accurate?

Dan Portes makes mention that he would find it hard to find equal comparisons for an Auditor. An auditor at a business is not the same as a government auditor.

Karl Rhomberg agreed with Dan but said the law states we need to review the data and at this point we don't have the data. Even if it's not good data we still need to review.

Lisa Charnitz asked for a motion to table discussion until our next meeting and we will follow-up with what additional information we need at that time. Dan Portes moved, with Patt Zamora seconded.

Karl Rhomberg asked for a vote.

Brian Cornwell- yes

Dan Portes- Yes

John Stavnes- yes

Lisa Charnitz- Yes

Karl Rhomberg- no

Patt Zamora and Molly Carlson had left the meeting prior to vote. 4 yes and 1 no. Motion passed.

Lisa Charnitz moved to adjourn at 5:05 pm. All ayes, motion approved.

Next meeting to be determined.

331.905 County compensation board.

1. There is created in each county a county compensation board which shall be composed of seven members who are residents of the county. The members of the county compensation board shall be selected as follows:

a. Two members shall be appointed by the board of supervisors.

b. One member shall be appointed by each of the following county officers: the county auditor, county attorney, county recorder, county treasurer, and county sheriff.

2. The members of the county compensation board shall be appointed to four-year, staggered terms of office. The members of the county compensation board shall not be officers or employees of the state or a political subdivision of the state. A term shall be effective on the first of July of the year of appointment and a vacancy shall be filled for the unexpired term in the same manner as the original appointment.

3. The members of the county compensation board shall receive no compensation, but they shall be reimbursed for their actual and necessary expenses incurred in the performance of their official duties.

4. The county compensation board shall elect a chairperson and vice chairperson annually from among its membership. The county compensation board shall meet at the call of the chairperson or upon written request of a majority of its membership. The concurrence of a majority of the members of the county compensation board shall determine any matter relating to its duties.

5. The board of supervisors shall provide the necessary office facilities and the technical and clerical assistance requested by the county compensation board to carry out its duties.

6. The expenses of the county compensation board members, the salaries and expenses of any technical and clerical assistance, and the cost of providing any facilities shall be paid from the general fund of the county.

[C77, 79, 81, §340A.1, 340A.4, 340A.5, 340A.7; S81, §331.905; 81 Acts, ch 117, §904, 907; 82 Acts, ch 1104, §60]

87 Acts, ch 227, §28 Referred to in §331.321, §331.322

331.906 Reserved**331.907 Compensation schedule — preparation and adoption.**

1. The annual compensation of the auditor, treasurer, recorder, sheriff, county attorney, and supervisors shall be determined as provided in this section. The county compensation board annually shall review the compensation paid to comparable officers in other counties of this state, other states, private enterprise, and the federal government. In setting the salary of the county sheriff, the county compensation board shall consider setting the sheriff's salary so that it is comparable to salaries paid to professional law enforcement administrators and command officers of the state patrol, the division of criminal investigation of the department of public safety, and city police agencies in this state. The county compensation board shall prepare a compensation schedule for the elective county officers for the succeeding fiscal year. A recommended compensation schedule requires a majority vote of the membership of the county compensation board.

2. At the public hearing held on the county budget as provided in section 331.434, the county compensation board shall submit its recommended compensation schedule for the next fiscal year to the board of supervisors for inclusion in the county budget. The board of supervisors shall review the recommended compensation schedule for the elected county officers and determine the final compensation schedule which shall not exceed the compensation schedule recommended by the county compensation board. In determining the final compensation schedule if the board of supervisors wishes to reduce the amount of the recommended compensation schedule, the amount of salary increase proposed for each elected county officer, except as provided in subsection 3, shall be reduced an equal percentage. A copy of the final compensation schedule shall be filed with the county budget at the office of the director of the department of management. The final compensation schedule takes effect on July 1 following its adoption by the board of supervisors.

3. The board of supervisors may adopt a decrease in compensation paid to supervisors irrespective of the county compensation board's recommended compensation schedule or other approved changes in compensation paid to other elected county officers. A decrease in compensation paid to supervisors shall be adopted by the board of supervisors no less than thirty days before the county budget is certified under section 24.17.

4. The elected county officers are also entitled to receive their actual and necessary expenses incurred in performance of official duties of their respective offices. The board of supervisors may authorize the reimbursement of expenses related to an educational course, seminar, or school which is attended by a county officer after the county officer is elected, but prior to the county officer taking office.

5. In counties having two courthouses, a principal elected county officer and the principal officer's first deputy or assistant may agree in writing to a division of their annual salaries. The division shall not allow for payment to the elected officer and the first deputy or assistant which is greater than the sum of the two salaries otherwise authorized by law. Upon certification to the board by the elected officer involved, the board shall certify to the auditor the annual salaries certified by the elected officer.

1 – 3. [C51, §169, 211, 213, 2536; R60, §380, 381, 422, 424, 4145; C73, §3775, 3784, 3788, 3789, 3792, 3793, 3798; C97, §297, 308, 479, 490, 495, 509; S13, §297; SS15, §308, 479, 490, 490-a, 495, 510-a, -c; C24, 27, 31, 35, 39, §5220, 5222, 5224, 5226, 5228, 5230; C46, 50, 54, 58, 62, §340.1, 340.3, 340.5, 340.7, 340.9, 340.11; C66, 71, 73, 75, §340.1, 340.3, 340.7, 340.9; C77, 79, 81, §340.1, 340.7, 340.9, 340A.6; S81, §331.907(1 – 3); 81 Acts, ch 117, §906]

4. [C71, 73, 75, 77, 79, 81, §340.12; S81, §331.907(4); 81 Acts, ch 117, §906]
83 Acts, ch 123, §154, 209; 83 Acts, ch 186, §10100, 10201; 86 Acts, ch 1095, §1; 87 Acts, ch 227, §29; 98 Acts, ch 1074, §28; 2005 Acts, ch 35, §31; 2008 Acts, ch 1184, §71; 2009 Acts, ch 179, §126, 127

Referred to in §28E.30, 331.215, 331.322, 331.323, 331.752

**COST OF BENEFITS RECEIVED BY ELECTED OFFICIALS
FY 2021**

The following is a summary of County costs for employee benefits provided to elected officials.

Social Security: The County provides a matching contribution equal to 7.65% of annual salary.

NOTE: The 7.65% tax rate is the combined rate for Social Security and Medicare. The Social Security portion (OASDI) is 6.20% on earnings up to the applicable taxable maximum amount of \$132,900. The Medicare portion (HI) is 1.45% on all earnings.

IPERS: Effective July 1, 2020 the County will contribute 9.44% of annual salary (9.26% for the Sheriff) to the Iowa Public Employees Retirement System. Elected officials will contribute 6.29% (9.26% for the Sheriff). The maximum annual covered wage for calendar year 2020 is \$285,000, and may be adjusted in succeeding years.

Group Health Benefits: Elected officials are covered under the County's group health plan. The County contributes the same amount towards the premium for elected officials as it does for other non-represented County employees. For single and family coverage, the monthly premium cost for calendar year 2020 is shared as follows:

	FAMILY COVERAGE		SINGLE COVERAGE	
	County <u>Cost</u>	Employee <u>Cost</u>	County <u>Cost</u>	Employee <u>Cost</u>
Medical & Rx	\$1,675.58	\$242.86	\$668.90	\$35.20
Dental	\$81.78	\$12.58	\$29.90	\$1.56
Vision	<u>\$15.47</u>	<u>\$1.96</u>	<u>\$7.19</u>	<u>\$0.38</u>
TOTAL	\$1,772.83	\$257.40	\$705.99	\$37.14

Life Insurance: The County provides term life and accidental death and dismemberment (AD&D) coverage equal to two times an elected official's annual salary rounded to the nearest \$1,000. The cost of this coverage is \$0.144 per \$1,000 of coverage per month and is paid entirely by the County. For example, the annual premium cost for the County Recorder is \$314.52.

LTD Insurance: The County provides long-term disability insurance for each employee based on their salary on July 1 each year. The cost of this coverage is the hourly rate x 2080 hours. Round to nearest dollar and multiply by 0.00222 and is paid entirely by the County. Again, using the County Recorder as an example, the annual premium is currently \$201.96 (Sheriff excluded)

Deferred Compensation: The County contributes \$0.50 to each \$1 of employee contribution to a deferred compensation program up to a maximum annual contribution (currently \$1,000) with no waiting period to receive the match.

**HISTORY OF SCOTT COUNTY SALARY ADJUSTMENTS
FOR ELECTED OFFICIALS
FY 2008-09 THROUGH FY 2020-21**

<u>YEAR</u>	<u>SUPERVISOR</u>	<u>SHERIFF</u>	<u>AUDITOR</u>	<u>TREASURER</u>	<u>RECORDER</u>	<u>ATTORNEY</u>
2008-2009 Increase	\$37,200 3.25%	\$95,900 3.25%	\$74,200 3.25%	\$74,200 3.25%	\$74,200 3.25%	\$128,544 0%
2009-2010	\$37,200 0%	\$95,900 0	\$74,200 0%	\$74,200 0%	\$74,200 0%	\$128,544 0%
2010-2011 Increase	\$37,600 1%	\$96,900 1%	\$75,000 1%	\$75,000 1%	\$75,000 1%	\$129,900 1%
2011-2012 Increase	\$38,600 2.5%	\$99,400 2.5%	\$76,900 2.5%	\$76,900 2.5%	\$76,900 2.5%	\$133,200 2.5%
2012-2013 Increase	\$39,400 2.0%	\$101,400 2.0%	\$78,500 2.0%	\$78,500 2.0%	\$78,500 2.0%	\$135,900 2.0%
2013-2014 Increase	\$40,100 2.0%	\$103,500 2.0%	\$80,100 2.0%	\$80,100 2.0%	\$80,100 2.0%	\$138,700 2.0%
2014-2015 Increase	\$41,000 2.0%	\$106,500 2.9%	\$81,800 2.0%	\$81,800 2.0%	\$81,800 2.0%	\$141,500 2.0%
2015-2016 Increase	\$41,700 1.5%	\$108,100 1.5%	\$83,100 1.5%	\$83,100 1.5%	\$83,100 1.5%	\$143,700 1.5%
2016-2017 Increase	\$42,200 1.0%	\$109,200 1.0%	\$84,000 1.0%	\$84,000 1.0%	\$84,000 1.0%	\$143,897* 0.1%
2017-2018 Increase	\$42,500 0.5%	\$113,600 4.0%	\$86,300 2.7%	\$86,300 2.7%	\$86,300 2.7%	\$147,494* 2.7%
2018-2019 Increase	\$43,500 2.25%	\$118,200 4.0%	\$88,300 2.25%	\$88,300 2.25%	\$88,300 2.25%	\$147,494* 2.25%
2019-2020 Increase	\$43,500 0%	\$122,928 4.0%	\$90,949 3%	\$90,949 3%	\$90,949 3%	\$150,444* 3%
2020-2021 Increase	\$43,500 0%	\$122,928 0%	\$90,949 0%	\$90,949 0%	\$90,949 0%	\$150,444* 0%

*Capped at District Court Judges pay per State law.

History of Elected Official Salaries in Total	Amount	% Change	Elected official Salaries in Total, excluding Board of Supervisors	% Change
Year – 2006-2007	\$575,500		\$400,000	
Year – 2007-2008	\$592,600	2.97%	\$412,600	3.15%
Year – 2008-2009	\$633,044	6.82%	\$447,044	8.35%
Year – 2009-2010	\$633,044	0.00%	\$447,044	0.00%
Year – 2010-2011	\$639,800	1.07%	\$451,800	1.06%
Year – 2011-2012	\$656,300	2.58%	\$463,300	2.55%
Year – 2012-2013	\$669,800	2.06%	\$472,800	2.05%
Year – 2013-2014	\$683,000	1.97%	\$482,500	2.05%
Year – 2014-2015	\$693,900	1.60%	\$493,400	2.26%
Year – 2015-2016	\$709,600	2.26%	\$501,100	1.56%
Year – 2016-2017	\$716,097	0.92%	\$505,097	0.80%
Year – 2017-2018	\$732,494	2.29%	\$519,994	2.95%
Year – 2018-2019	\$748,094	2.13%	\$530,594	2.04%
Year – 2019-2020	\$763,719	2.09%	\$546,219	2.94%
Year- 2020-2021	\$763.719	0%	\$546,219	0%

Total Amount includes 5 County Supervisors, 1 Sheriff, 1 Treasurer, 1 Auditor, 1, Recorder, 1 Attorney.

SCOTT COUNTY ELECTED OFFICES

Five-Year Summary of Budget & Staffing Levels

ELECTED OFFICE	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
Attorney	\$4,295,889 33.5 FTE	\$4,344,262 33.5 FTE	\$4,585,451 33.5 FTE	\$4,746,801 33.5 FTE	\$4,868,302* 34.5 FTE*
Auditor	\$1,622,259 14.05 FTE	\$1,685,051 14.05 FTE	\$1,782,012 14.05 FTE	\$1,691,278 14.2 FTE	\$1,929,099 14.5 FTE
Recorder	\$811,953 10.5 FTE	\$828,096 10.5 FTE	\$872,421 10.5 FTE	\$863,293 10.5 FTE	\$906,405 10.5 FTE
Sheriff	\$15,334,121 158.60 FTE	\$15,895,000 159 FTE	\$15,987,257 158.8 FTE	\$16,980,154 159.8 FTE	\$18,162,791* 160.8 FTE*
Treasurer	\$2,074,414 28 FTE	\$2,183,042 28 FTE	\$2,257,880 28 FTE	\$2,354,918 28.0 FTE	\$2,479,491* 28.0 FTE*

FTE's = Number of Full-Time Equivalent positions.

*The FTE level was changed after July 1, 2020 and the corresponding budget dollars will be amended in March, 2021.

SALARIES FOR ELECTED OFFICIALS
FY 2020-2021
 (8 Largest Iowa Counties by Population)

COUNTY	POPULATION	SUPERVISOR	ATTORNEY	AUDITOR	RECORDER	SHERIFF	TREASURER
1. Polk	490,161	\$ 126,421	\$ 212,991	\$ 126,421	\$ 126,421	\$ 177,232	\$ 126,421
2. Linn	226,706	118,741	189,762	118,741	118,741	163,914	118,741
3. Scott	172,943	43,500 ⁽¹⁾	150,444 ⁽²⁾	90,949	90,949	122,928	90,949
4. Johnson	151,140	84,835	155,905	113,114	113,114	158,552	113,114
5. Black Hawk	131,228	40,455	136,521	86,446	86,321	117,357	86,321
6. Woodbury	103,107	36,049	136,594	93,867	N/A	115,213	93,865
7. Story	97,117	82,665	147,125	85,971	85,971	150,171	85,971
8. Dubuque	97,311	51,927	134,719	83,731	81,388	115,210	82,563
Average 1-8	183,714	\$ 73,074	\$ 158,007	\$ 99,905	\$ 100,415	\$ 140,072	\$ 99,743
Average 2-4	183,596	\$ 82,358	\$ 165,370	\$ 107,601	\$ 107,601	\$ 148,465	\$ 107,601

(1) Scott County Chairperson - \$46,500

(2) Capped at District Court Judges pay per state law

SUMMARY OF COLLECTIVE BARGAINING WAGE SETTLEMENTS**07/01/16 to 07/01/21**

BARGAINING UNIT	NO. OF EMPL.	07/01/16 WAGE INCREASE	07/01/17 WAGE INCREASE	07/01/18 WAGE INCREASE	07/01/19 WAGE INCREASE	07/01/20 WAGE INCREASE	7/1/21 WAGE INCREASE
AFSCME 606	88	2.0%	2.25%	2.25%	2.25%	2.5%	2.25%
Corrections (Teamsters 238)	67	2.0%	2.0%	2.0%	2.25%	2.5%	2.25%
Deputy Sheriff's Association	36	2.0%	2.5%	2.25%	2.25%	2.5%	2.5%
Secondary Rds Council (PPME)	27	2%	2.1% +\$0.10	2.25%	2.25%	2.5%	2.25%

CONSUMER PRICE INDEX

2001 TO 2020

<u>Year</u>	<u>CPI-U</u>
June, 2001	3.2
November, 2002	2.1
September, 2003	2.3
August, 2004	2.7
August, 2005	3.6
August, 2006	3.8
October, 2007	3.5
October, 2008	3.7
October, 2009	-0.2
October, 2010	1.2
October, 2011	3.5
November, 2012	1.8
November, 2013	1.2
October, 2014	1.7
October, 2015	-0.3
October, 2016	1.0
October, 2017	1.0
October, 2018	2.2
November, 2019	0.3
November, 2020	1.1

CPI-U is the Consumer Price Index for all urban consumers based on the U.S. city average. It represents 87% of the total U.S. population and is based primarily on the expenditures reported by all consumer units in urban areas.

Attachment I

State/City Comps

Department	Position	Annual	Notes
Sheriff			
Rock Island (City)	Chief	\$134,123	\$123,165 (base salary + longevity), 5% deferred compensation through ICMA-RC (\$6,158), and a \$4,800 vehicle allowance. This totals \$134,123 in wages
Davenport	Chief	\$156,862	current salary is \$146,600. Deferred Comp is 5% match with a 2% RHS. A vehicle, cell and laptop are available at no charge to the Chief.
Bettendorf	Chief	\$152,666	no extras
Moline	Chief	\$135,000	18% contribution to 401k instead of state pension
Iowa Patrol	Public Safety Chief	\$147,758	
	Major/Asst Chief	\$128,440	
Auditor			
Sec of State	Sec of State	\$103,212	
	Public Serv Executive	\$129,948	
	Public Serv Manager 1	\$88-\$107k	current high salary is \$94,640
Recorder			
IDPH			note Vital Records is bureau
	Public Serv Manager 1	\$88-\$107k	
	Executive Officer 2	\$96,070	
Treasurer			
Dept of Revenue	Director	\$154,300	
	Public Serv Exec of Local Govt Div	\$154,804	
	Public Serv Manager 1	\$88-\$107k	

Note: no comps were done on Attorney since capped at District Court Judge rate.

Attachement J

Internal wages

<u>Office</u>	<u>Office Holder</u>	<u>Management Position</u>	<u>Current Salary Notes</u>	
County Attorney	Mike Walton			Capped by
		First Asst. Attorney	\$150,444	state code
Auditor	Roxanna Moritz		\$90,949	
		Deputy Auditor - Tax	\$77,307	85%
		Operations Manager	\$103,813	R33 S14
		Accounting & Tax Manager	\$120,182	R36 S14
		Elections Supervisor	\$70,220	R26 S12 OT Eligible
Recorder	Rita Vargas		\$90,949	
		Second Deputy Recorder	\$77,307	85%
		Office Administrator	\$73,611	R30 S6
Sheriff	Tim Lane		\$122,928	
		Chief Deputy (2)	\$104,489	85%
		Chief Deputy - Captain	\$102,030	83%
		Asst. Jail Administrator	\$103,812	R33 S14
Treasurer	Mike Fennelly		\$90,949	
		Operations Manager	\$103,812	R33 S14
		Finance Manager	\$106,288	R35 S11
		County General Store Manager	\$79,352	R28 S13
		Motor Vehicle Supervisor	\$60,548	R26 S6