

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 set 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 chiefs employed by cities of similar population to the population of the county. The county compensation board shall prepare a compensation schedule for the elected county officers for the succeeding fiscal year. The county compensation board shall provide documentation to the board of supervisors that demonstrates how the county compensation board determined the recommended compensation schedule, including by providing the applicable compensation information for comparable officers in other counties of this state, other states, private enterprise, and the federal government. 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. In determining the final compensation schedule for the elected county officers, the board of supervisors may set compensation at less than the compensation provided in the current compensation schedule if the position is reduced to part-time under the recommended compensation schedule. 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. For purposes of [this subsection](#), “*current compensation schedule*” means the compensation schedule in effect when the board of supervisors considers the recommended compensation schedule.

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](#); [2021 Acts, ch 183, §54](#); [2024 Acts, ch 1094, §54](#)

Referred to in [§28E.30](#), [331.215](#), [331.322](#), [331.323](#), [331.752](#), [331.905](#)