Description

*House File 2518* requires a special election for voter approval of a county compensation schedule, adopted by the board of supervisors, that compensates a supervisor in excess of the county’s median household income based on the most recent U.S. Census data.

Background

Only four Iowa counties currently have supervisor salaries that exceed the median household income. Those counties are Johnson, Linn, Polk, and Story.

<table>
<thead>
<tr>
<th>County</th>
<th>Current Supervisor Salary</th>
<th>2018 Median Household Income</th>
<th>Salary vs. Median</th>
</tr>
</thead>
<tbody>
<tr>
<td>Johnson</td>
<td>$81,864</td>
<td>$61,395</td>
<td>$20,469</td>
</tr>
<tr>
<td>Linn</td>
<td>114,843</td>
<td>63,754</td>
<td>51,089</td>
</tr>
<tr>
<td>Polk</td>
<td>122,739</td>
<td>66,112</td>
<td>56,627</td>
</tr>
<tr>
<td>Story</td>
<td>82,665</td>
<td>61,381</td>
<td>21,284</td>
</tr>
</tbody>
</table>

In the remaining counties, supervisor salaries are far enough below the median household income that it is unlikely those counties will be affected by the Bill in the next two years.

If enacted, the Bill will take effect July 1, 2020, and first impact the adoption of annual county compensation schedules in FY 2021.

Assumptions

The four counties likely to be affected by *HF 2518* provided the following information regarding the estimated cost of a special election:

- Johnson — $80,000
- Linn — $200,000
- Polk — $225,000 - $250,000
- Story — $85,000

The estimated fiscal impact assumes each of the four counties will maintain or increase supervisor salaries compared to the current level. However, the boards of supervisors in the four counties could choose to reduce supervisors’ salaries below the median household income to avoid special elections.
**Fiscal Impact**
If enacted, HF 2518 is estimated to cost Iowa counties a total of $590,000 annually to conduct the required special elections in Johnson, Linn, Polk, and Story counties.

**Source**
Iowa State Association of Counties

/s/ Holly M. Lyons
February 25, 2020

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The fiscal note for this Bill was prepared pursuant to Joint Rule 17 and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

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