

File Copy

STATE OF IOWA



**COUNTY OFFICER
COMPENSATION
AND
RESPONSIBILITY
STUDY**

**IOWA LEGISLATIVE
COUNCIL**



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April 17, 1975

Legislative Service Bureau
State House
Des Moines, Iowa 50319

Attention: Mr. Thane R. Johnson

Ref: Iowa County Officer Compensation and Responsibility Study

Dear Mr. Johnson:

The work undertaken to complete the County Officer Compensation and Responsibility Study is now complete. The findings and recommendations of the study are presented herein.

The document is divided into two parts. Each is titled as follows:

- Part 1. County Officer Compensation and Responsibility
- Part 2. Cost Efficiency Study

The report has been divided to present the findings and recommendations related to each subject area. The contents of both parts are supported by information contained in work papers presented to the study Advisory Committee. The work papers are on file in the office of the Legislative Service Bureau.

Lawrence-Leiter and Company would like to express its appreciation to the Advisory Committee and to you for the cooperation and courtesy extended to the project staff.

Sincerely,

LAWRENCE-LEITER AND COMPANY

By 
Kent E. Crippin
Vice President

County government in recent years has come to the forefront of citizen, government officials, and political scientists' concern. The organization and operation of the government with its increase of responsibilities and draw upon tax revenue has required many persons to sit back and begin to study the implications.

County government in the past was considered to have only the responsibility for that land outside the incorporated cities. . . agriculture and undeveloped land. Therefore, the responsibilities of county government were few. In the last quarter century the character of the county has changed. The land is generally not considered to be undeveloped and the rural landscape is now dotted with many residences. The interstate highways and the automobile have brought the county closer to the city. The result has been the need to solve and deal with solutions to problems of water service, waste disposal, increased road maintenance, zoning and the subdivision of land, water pollution, the licensing of uses to meet state requirements, to list a few. County government had to respond to this increased workload by employing additional personnel and focusing its attention on problems of administration and organization not previously required.

The urban counties initially responded because of the presence of large cities. The rural counties have been somewhat slow to respond, but have found that problems generated by the changing lifestyle have required county government to meet new demands for services. The issue involves jobs and people to deal with problems. This in turn brings forth the question of compensating the people for the jobs performed. Very often as a new responsibility arises, additional personnel are employed. During the last quarter of a century, county government has increased its costs of operations through staff to cope with the problems plus the natural effects of inflation. The question arises regarding compensation of the officials to perform the responsibilities and the efficiency of the office in that performance.

The state officials have recognized that compensation is an issue and should be reviewed to determine if its county officials are being adequately compensated. This has required a review of office efficiency to determine if workload and services justify increased compensation. Each . . . salary and efficiency . . . have been reviewed and recommendations formulated. This has been accomplished and presented in this report in two parts. The two parts are titled as follows:

1. County Officer Compensation and Responsibility
2. Cost Efficiency Study

It is the intent of the recommendations contained herein to offer guidelines to the state legislature in the adoption of new legislation regulating the salaries of many elected and appointed county officials. In the same instance, the report may be used as a guideline by the Boards of Supervisors and other county officials in reviewing the respective county salary structure and method of operations.

Part 1. County Officer Compensation and Responsibility

During recent years other states have recognized the need to revise county official salaries. Iowa county officials and legislators also recognize that legislation governing county officials' salaries should be amended to provide a more appropriate salary structure. Legislation has been approved to revise the salary structure for elected county officials in Illinois, Wisconsin, Minnesota, and Nebraska. These states border Iowa and offer a representative cross section of county problems and the subsequent methods of solving problems in administering government. The State of Missouri and these states have been used for a comparison of Iowa county official salaries.

Since there are 99 Iowa counties, a selected sample of counties by population class was utilized for analytical purposes. The selected counties by population class are listed as follows:

<u>POPULATION CLASS</u>	<u>COUNTY</u>	<u>COUNTY POPULATION</u>
0- 9,999	Ida	9,283
	Monroe	9,357
10-19,999	Hancock	13,330
	Cherokee	17,269
	Page	18,507
20-29,999	Clayton	20,606
	Mahaska	22,177
	Bremer	22,737
	Boone	26,470
30-59,999	Des Moines	46,982
60,000 +	Pottawattamie	86,991
	Linn	163,213

Source: Iowa Official Register, 1973-74

The elected and appointed officials in each of these counties were personally interviewed. Those interviewed were as follows:

ELECTED OFFICIALS

Board of Supervisors
Auditor
Clerk of the Court
Treasurer
Recorder
Sheriff
County Attorney

APPOINTED OFFICIALS

Assessor
Engineer
Nurse
Medical Examiner
Director of Relief
Soldier's Relief Secretary

The results of the interviews provided an indication that the method of determining Iowa county official salaries through a correlation of population and assessed valuation has created a situation whereby there have been salary advantages for elected and appointed officials that reside in a county with a large population and low assessed valuation, thus receiving compensation not commensurate with the solving of problems generated because of the larger population. Counties with a small population and high assessed valuation receive the greater salary benefit even though population may be less and the problems generated not as many or as great.

During the analysis of county officials' salaries in other states, it was found that the method for determining salaries included a common denominator. . . population. Assessed valuation was only utilized in the states of Missouri and Minnesota while population was utilized in each state. Overall, the salary of Iowa county officials in the lesser populated counties appeared to be higher while in the more populated Iowa counties the salary of officials appeared to be lower. When comparing the Iowa county officials' salaries to salaries of Iowa city officials, salaries for most officers in cities of less than 10,000 are comparable to salaries of the 10,000 population class of county. Counties with a population of 10,000 - 19,999 seem to have somewhat lower salaries for government positions than do cities in that same category. The position of Supervisor, County Clerk, Sheriff, and Treasurer all seem generally lower than similar positions for the cities. The next population grouping, 20,000-29,999, shows a similar trend although the office of County Treasurer has a higher salary associated with it. In both population categories, the County Engineer salary is distinctly higher than the Municipal Engineer. The trend completely reverses when the population grouping of 30,000-59,999 is reached. Most city positions are equal to or are lower than county positions. However, the full-time position of Mayor has a much higher salary than the position of Board of Supervisors. This is also true for cities and counties with a population greater than 60,000. Other county positions for the same population category are lower or equal to the city positions. Again, an exception is the County Engineer whose salary is much higher than the Municipal Engineer.

When comparing salaries with the other states and the method for establishing such salaries, it was found that the other states have opted to leave compensation determination in the hands of the county governing bodies. Each county may adopt a compensation plan providing salaries comparable to the similar positions in the respective county. Financially, a county may find this method more efficient and possibly cheaper due to a lower rate of salary in the county than one that has been prescribed in state legislation. The most flexible method of determining salary for elected and appointed county officials is placing the responsibility with the county governing board. County boards can increase or decrease salaries according to specific positions as well as needs of their respective counties.

Three concepts for compensation plan have been developed. Each of the concepts takes into consideration the various means of establishing salaries.

The first considers the present means of establishing salaries; the second takes into consideration the setting of ranges for salaries within the respective counties; and the third recommends the establishment of minimum salaries for the respective positions. The third concept is recommended because it offers the greatest flexibility in setting salaries. The responsibility for setting salaries is with the Board of Supervisors. This method will allow the Board of Supervisors to establish salaries for the respective positions in accordance with the going rate of pay for similar positions in private business and other governmental institutions within the respective counties. In addition, it will allow for salary increases in accordance with an increase in the cost-of-living index.

The administration of the compensation plan is outlined in terms of responsibilities of the Board of Supervisors. If the recommendation is followed, the Board of Supervisors has certain responsibilities which they should undertake. These are maintaining job descriptions, evaluating new or changed positions, and maintaining a salary administration program. In addition, there are two methods specified which include criteria for salary increases or decreases based upon position requirements criteria and individual performance criteria. Associated with these evaluations are position and salary evaluations included in a second method which is somewhat more complex but in terms of rationale provides evidence that the Board of Supervisors has conscientiously evaluated the positions and salaries. The second method includes a ranking of positions and a further definition of positions through a Paired Comparison and Degree of Difference method.

The analysis undertaken provides evidence that the State of Iowa needs to consider the findings and recommendations contained in the study. This has been recognized by the Legislative Council in the undertaking of this study. It is the intent of the study to serve as a guideline to Iowa legislators and county officials.

Part 2. Cost Efficiency Study

The County Office Cost Efficiency Study was conducted according to five objectives. . .to analyze the cost efficiency of the county offices, to determine levels of service, to determine the cost benefit of services rendered, to determine where improved operations can be made, and to review the organizational structure for possible revisions to increase the efficiency of county government.

The study was accomplished through interviews of elected officials and selected employees in the twelve counties and the collection and analysis of data pertaining to volumes of services performed in comparison to costs incurred. The data was obtained from all offices of county government, the Iowa State Association of Counties, and the State Auditor's office. The intensive study of the twelve counties was not made for the purpose of evaluating these counties, but rather to collect information from a sampling of counties which would reflect levels of operations applicable to all 99 counties in Iowa.

The recommendations represent the results of the study in terms of ways to increase the cost efficiencies of the offices in county government. Statistical information was reviewed for the years 1971, 1972, 1973, and 1974; however, all comparisons and ratios throughout the report are based on the 1973 figures, which have been rounded, since these were the latest figures that could be verified with audited information.

Four basic concerns were discovered in the course of this study: first, a lack of guidelines as to what various levels of service should cost, because no current comparisons of services versus costs are available to the 99 counties; second, the lack of understanding and agreement as to the overall administrative responsibilities of the Boards of Supervisors in relation to the other elected offices; third, the lack of research and communication among the counties regarding innovations and improvements in operating procedures; and fourth, the rigidity of county organization based on the long established elective offices which do not provide for the flexibility required in operating according to the basic functions of county government.

The recommendations have been structured to upgrade the administrative functions of the Board of Supervisors, to realign duties on a more functional basis, and to more equitably establish duties within each office.

RECOMMENDATIONS

The supporting information for each of the recommendations is contained in documentation for Parts 1 and 2 of the study. The recommendations are the results of the analysis and information obtained to perform the evaluation and the comparative analysis necessary to arrive at the subsequent recommendations. The recommendations are summarized in the accompanying chart titled, "Summary Chart, County Officer Compensation and Cost Efficiency Study." Work papers have been presented to the study Advisory Committee and are on file in the Legislative Service Bureau to support the recommendations contained herein.

- o Currently, salaries for county officials are based upon a correlation of county population and assessed valuation. It is recommended that assessed valuation be eliminated from the criteria utilized to determine salaries. It is believed this will allow for a more equitable method of determining salaries by utilizing only population criteria.
- o The population criteria should be revised. Salaries should be determined on the basis of the following population categories: 0-29,999, 30,000-59,999, and over 60,000. Salary recommendations should be similar for the counties having a similar population within these categories.

SUMMARY OF RECOMMENDATIONS

SALARIES

- o Eliminate assessed valuation from salary criteria.
- o Elected and appointed officials' salaries should be established within the following population categories: 0-29,999, 30,000-59,999, 60,000+.
- o Auditor's salary should be increased over the Treasurer, Clerk of Court, and Recorder. If a County Administrator or a Secretary to the Board of Supervisors is appointed, the salary should be equal to the other three offices.
- o Board of Supervisors should determine salaries.
- o Salaries should be determined based on a set minimum salary.
- o Cost of living increases should be incorporated into a salary plan.

COST EFFICIENCY

- o Create research organization to collect and analyze county operating data.
- o Performance audits for all counties should be undertaken.
- o Board of Supervisors should appoint an Administrator or Secretary.
- o Full responsibility for the road system should be given to the County Engineer.
- o Board of Supervisors should approve all hiring and firing of employees.
- o Establish manual of county personnel policies, practices and salary plan.
- o All payment of fees should be to the Treasurer.
- o The Sheriff should be relieved of paper serving duties unless others are not available.
- o County Assessor should assess all property in the county, including cities.
- o Recorder and Clerk of the Court should be combined in counties under 30,000 population.

- o The salary of the Auditor should be increased over the Treasurer, Clerk of Court, and Recorder. The increase is based upon the responsibilities of the Auditor and the responsibilities in support of the Board of Supervisors. However, if a county elects to employ a secretary or administrator for the Board of Supervisors, the Auditor's salary should remain at the same level with the Treasurer, Clerk of the Court, and Recorder.
- o There are two concepts for establishing salaries for elected and appointed county officials. The first concept is based upon salary ranges for the respective offices. The concept is represented in the table, Salary Ranges, Elected and Appointed Iowa County officials, on the following page. The second concept is based upon the setting of salaries based upon minimums for the respective positions. This concept is presented in the table, Minimum Salaries, Elected and Appointed Iowa County Officials. The second concept is preferred and is recommended as the method to be utilized by the Iowa counties.
- o The total responsibility for setting salaries should be with the Board of Supervisors. The Board of Supervisors should utilize the minimum salary table as a guideline for setting salaries above the minimum where justified, and in accordance with the going rate of pay for persons in similar positions in private industry and other governmental agencies within the county. Information should be available to the Board of Supervisors about salaries being paid county officials in other counties.
- o Cost-of-living increases should be taken into account when reviewing salary increases. The cost-of-living increase could be in accordance with an increase in the cost of living as established by the Iowa Employment Security Commission or in accordance with increases given state employees through the state merit system.
- o The Board of Supervisors should administer the compensation plan on a continuing basis and this will involve the maintenance of job descriptions, the evaluation of new or changed positions, and the maintenance of the salary administration program on a continuing basis.
- o There are two sets of criteria proposed for use by the Board of Supervisors. The first is less sophisticated than the second; however, each has merit and either should be utilized in order to provide the Board of Supervisors with a rationale for determining salary increases. The first set of criteria is included in

SALARY RANGES
ELECTED AND APPOINTED IOWA COUNTY OFFICIALS

OFFICIALS	POPULATION CATEGORIES		
	0 - 29,999	30,000 - 59,999	60,000 Plus*
<u>Elected</u>			
Board of Supervisors	\$ 6,000 - \$ 8,800	\$ 8,000 - \$10,000	\$ 9,800 - \$13,200
Auditor	8,300 - 11,205	10,000 - 13,500	12,200 - 16,500
Clerk of the Court	7,900 - 10,700	9,600 - 12,900	11,600 - 15,700
Treasurer	7,900 - 10,700	9,600 - 12,900	11,600 - 15,700
Recorder	7,900 - 10,700	9,600 - 12,900	11,600 - 15,700
Sheriff	9,500 - 12,825	11,500 - 15,525	14,000 - 18,900
County Attorney	9,500 - 16,150	11,500 - 19,500	16,800 - 28,500
<u>Appointed</u>			
Assessor	\$ 9,300 - \$14,136	\$12,700 - \$19,304	\$17,300 - \$23,300
Engineer	16,300 - 22,000	20,000 - 25,000	22,500 - 28,100
Nurses		State Merit System	
Medical Examiner		Fee on a Per Case Basis	
Director of Relief		State Merit System	
Soldier's Relief Secretary	5,400 - 7,300	6,600 - 9,000	8,100 - 10,900

* The counties of Linn and Polk may require greater salary ranges due to their size and problems associated therewith.

Method 1 which considers position requirements and individual performance. Method 2 includes a process of ranking positions and utilizing the Paired Comparison and Degree of Difference method as a guide for setting salaries or determining increases.

- o In order to provide the 99 counties with assistance in updating operating procedures and increasing productivity, a research organization should be established and financed by the counties. This organization should collect and analyze financial and statistical information; engage in research in all areas of county operations and procedures; develop a more simplified accounting system with a reduction in number of funds; develop guides to personnel policies and procedures; develop guides to standard operating procedures; and establish training programs.
- o All counties should be subjected to performance audits which would include a complete review of operating policies and procedures, and a qualitative and quantitative analysis of programs and productivity of county offices. These audits should be made by the State of Iowa on a periodic basis.
- o To accomplish its responsibilities, the Board of Supervisors should hire and retain a full-time person to be responsible for duties assigned by the Board. This person should have the title of County Administrator; however, in the smaller counties salary limitations may justify that this person be named secretary rather than administrator.
- o The County Administrator, or Secretary to the Board of Supervisors, should be responsible for the administration of the Board's office. The duties should be to maintain all records required of the Board of Supervisors, including the minute book, highway record, bridge book, and warrant book, and to perform such administrative duties as delegated by the Board.
- o In order that the Board of Supervisors may properly administer the many functions of the office, full authority and responsibility for the administration of the secondary road system should be delegated to the County Engineer.
- o The Board of Supervisors, in addition to approving all county budgets, should approve the hiring of all full-time county employees, should approve the hiring of all temporary county employees, and should approve all salary increases.
- o There is a need for standard personnel practices throughout county government; the Board of Supervisors should establish and provide all offices with a manual of personnel policies and practices and a salary administration plan covering all county employees.

MINIMUM SALARIES
ELECTED AND APPOINTED IOWA COUNTY OFFICIALS

OFFICIALS	POPULATION CATEGORIES		
	0 - 29,999	30,000 - 59,999	60,000 Plus*
<u>Elected</u>			
Board of Supervisors	\$ 6,000	\$ 8,000	\$ 9,800
Auditor	8,300	10,000	12,200
Clerk of the Court	7,900	9,600	11,600
Treasurer	7,900	9,600	11,600
Recorder	7,900	9,600	11,600
Sheriff	9,500	11,500	14,000
County Attorney	9,500	11,500	16,800
<u>Appointed</u>			
Assessor	\$ 9,300	\$12,700	\$17,300
Engineer	16,300	20,000	22,500
Nurses		State Merit System	
Medical Examiner		Fee on a Per Case Basis	
Director of Relief		State Merit System	
Soldier's Relief Secretary	5,400	6,600	8,100

* The counties of Linn and Polk may require higher salary minimums due to their size and problems associated therewith.

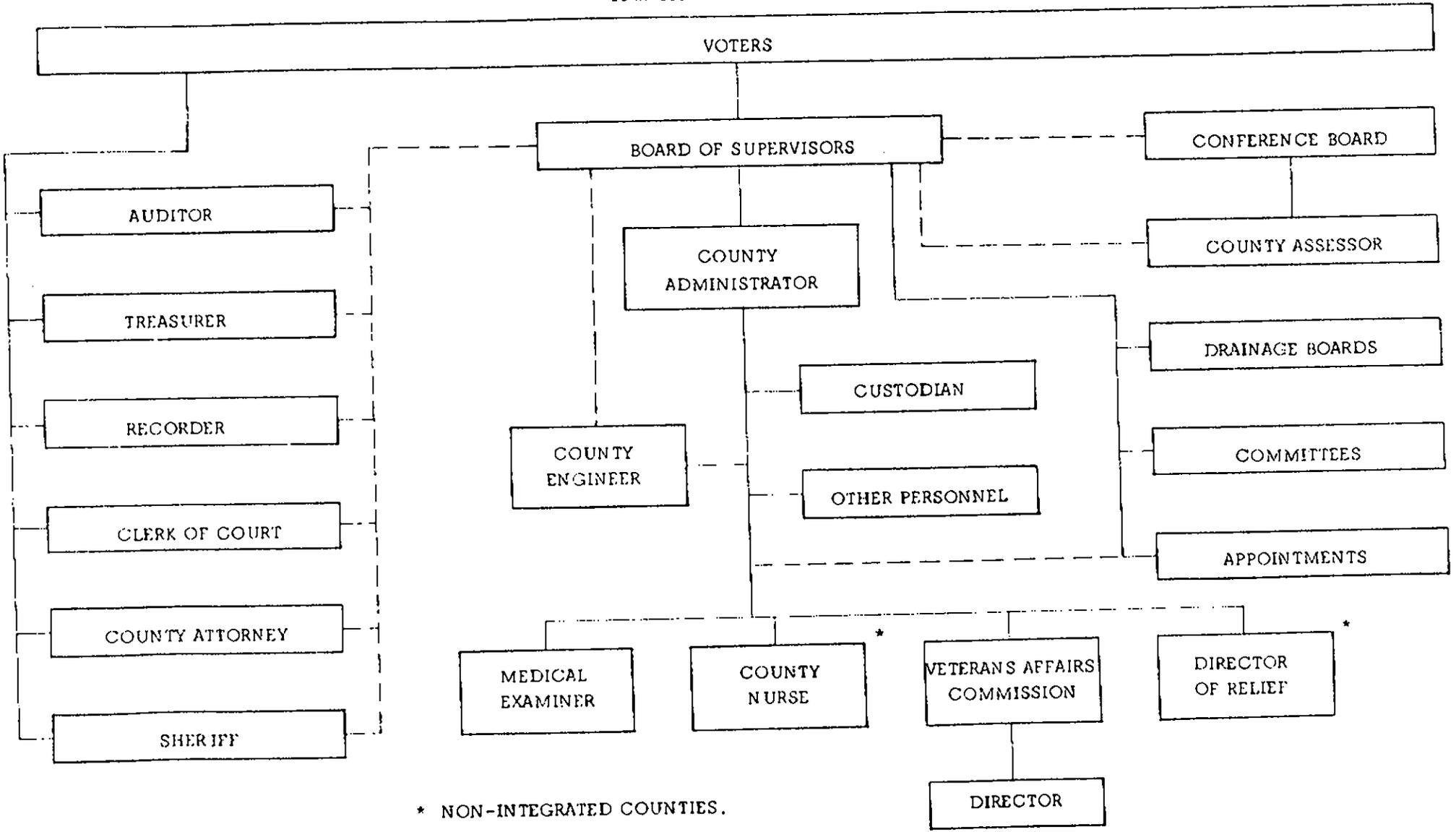
- o The study indicated no justification for the additional expenses incurred by those counties having more than three supervisors. Therefore, each county with more than three supervisors should evaluate the need for the additional number in terms of expenditures and functions to be performed. The number should be decreased to three depending upon the respective county's needs.
- o In order that the public may have one central location in the courthouse for conducting business involving payment of fees and to reduce the number of cash funds maintained by the various offices, the Treasurer should be responsible for all transactions involving fees. However, the court fees should remain the responsibility of the Clerk of the Court. This would involve the transfer of fee collecting transactions from the Auditor, Recorder, Clerk of the Court and Sheriff. Those transactions involving specific approvals, such as gun permits from the Sheriff, could still be approved by the respective officials, but the permits would be issued and the fees collected by the Treasurer.
- o The Treasurer should be permitted to accept tax payments as payments in full so long as the amount is within one dollar of the correct amount, either over or under the amount due.
- o The county budgets usually force restrictions upon the law enforcement activities which can be performed. In order to use the deputies to the fullest extent for law enforcement duties, the Sheriff should be provided with adequate clerical assistance for the administration of the office.
- o The Sheriff, in maximizing the use of personnel for law enforcement duties, should be relieved of the procedure for serving papers. The initiating office would attempt delivery by certified mail, and only when this proves unsuccessful should the Sheriff be responsible for the paper serving. Further, the server should not be required to be either the Sheriff or a deputy, and the fee structure for serving of papers should be increased to be more in line with the costs involved.
- o The County Assessor assesses all taxable property within the county, except property within cities which have a City Assessor. This duplication of offices should be eliminated. The County Assessor should have the responsibility for the assessment of all taxable property within the county.
- o The Recorder and Clerk of Court have many functions of similar nature. These offices are relatively small in the lesser populated counties. Therefore, the office of Recorder and Clerk of Court should be held by one person in counties of less than 30,000 population. In counties of 30,000 population and above,

the decision as to whether there should be one or two officials should be made by the Board of Supervisors.

- o The standard chart of organization for county government should be as presented on the following page. Each county should prepare an organizational chart based on this standard chart, with such variations as are peculiar to that particular county. Counties which are integrated for relief purposes will not show the County Nurse and Director of Relief as directly responsible to the Board of Supervisors, through the County Administrator, since there will be a connection with the Department of Social Services. The individual organizational charts will also vary according to the number of specialized jobs under the direct supervision of the Board of Supervisors, and the number and types of committees and appointments. In the event a county administrator or secretary is not appointed, the position would be removed and the chart would remain as illustrated.

The recommendations presented are done so in accordance with the objectives of the County Officer Compensation and Responsibility Study. It is the intent of these recommendations to provide the Legislative Service Bureau, the Iowa state legislators, and county officials with guidelines for potential revision of state legislation governing county officials' salaries and to offer guidance to county officials and Boards of Supervisors in carrying out their responsibilities recommended herein.

PROPOSED ORGANIZATION
IOWA COUNTY GOVERNMENT



* NON-INTEGRATED COUNTIES.

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**I. IOWA COUNTY
OFFICIAL SALARIES**

I. IOWA COUNTY OFFICIAL SALARIES

The salaries of county officials in many states have, until recent years, generally been neglected. The salaries have been based upon the philosophy that elected county officials serve on a part-time basis and that the office's duties and responsibilities are carried out by permanent career-oriented county employees. However, this philosophy has changed in recent years. Changes have occurred in the counties due to population growth and development that have generated problems requiring more time and work effort by county officers. Urban counties have adapted to these changes produced by population and development growth. This is true in Iowa as well as in other states. The urban counties have been forced to improve the governmental operations due to the responsibilities accruing from the increased population and development. However, the rural counties have generally been slow to follow. Many of the rural counties have not changed to any considerable degree in recent years; some have not changed appreciably in population or assessed taxable valuation during the past twenty-five or more years. Therefore, alterations in government responsibilities have not required salary increases for the respective county officials. The influencing factor for any salary increase has generally been the cost of living and inflation.

During recent years, other states have recognized the need to revise county official salaries. Legislation has been approved to revise the salary structure for elected officials in Illinois, Wisconsin, Minnesota, and Nebraska. These states border Iowa and offer a representative cross-section of county problems and the subsequent methods of solving problems and administering government. The State of Missouri, bordering Iowa on the south, has not moved as rapidly as the other states in improving the salary structure or revising the appropriate legislation.

Iowa county officials and legislators have recognized that there is a need to determine whether or not Iowa county official salaries should be increased and/or if state legislation should be amended to provide a more appropriate salary structure for elected, appointed, and deputy county officials. Currently, the elected county officials' salaries are established in accordance with a formula correlating county population with the taxable valuation of the county. It is interesting to note that in the surrounding states, each utilizes population as a criteria to establish salary. Only Minnesota and Missouri use taxable valuation in determining salaries as Iowa does. In addition to the salary, there are expenses such as mileage and out-of-pocket expenses furnished to the respective office holders. The compensation for the offices is contained in the Code of Iowa, Chapter 331.22, "Compensation of Supervisors" and Chapter 340, "Compensation of County Officers, Deputies and Clerks," which contains specifications for the compensation of the County Auditor, Treasurer, Recorder, Clerk of the Court, and deputies. Other elected officials such as the Sheriff and County Attorney are also included in Chapter 340.

An amendment to the chapters governing the salaries was made in the laws of the 65th General Assembly, 1973 session. The chapter provides for an increase to the salaries previously established in Chapters 331.22 and 340. The statutes setting forth the criteria and formulas for determining county official salaries are included as Appendix 1.

The basis for the salaries is presented in Table 1, Compensation of Supervisors:

TABLE 1
COMPENSATION OF SUPERVISORS

POPULATION OF COUNTY	Boards of Three	Boards of Five
	Members	Members
	SALARY	SALARY
0 to 10,000	\$ 5,600	\$ 5,400
10,001 to 15,000	6,000	5,600
15,001 to 20,000	6,500	6,000
20,001 to 40,000	7,200	6,500
40,001 to 60,000	8,000	7,200
60,001 to 100,000	9,000	8,000
100,001 to 150,000	10,000	9,000
150,001 to 200,000	11,000	10,000
200,001 and over	12,500	12,500

The table for Supervisors indicates the difference in the population criteria more clearly than for the other offices. In Table 2, the correlation for taxable valuation of county is also illustrated. The annual compensation represents the sum of Columns A and B in Table 2. In addition to this salary, the 1973 legislation provided the Board of Supervisors with a salary increase of 10% of the Supervisor entitlement as of June 30, 1973. Also, the Supervisors are entitled to mileage costs totaling \$1,000 per year. Relative to the compensation of the Auditor, Treasurer, Recorder, and Clerk, each is entitled to a sum up to \$1,800 annually as of January 1, 1973. Relative to the Sheriff and County Attorney, the respective increases are based upon population classifications and can be reviewed in Appendix 2. Generally, the Auditor, Treasurer, Recorder, and Clerk received the maximum increase of \$1,800.

Salaries for the various elected offices have been reviewed through a sampling of counties in the state. The counties reviewed in the selected population categories are shown in Table 3, Selected Counties by Population.

TABLE 2.

COMPENSATION OF AUDITOR, TREASURER, RECORDER, AND CLERK OF THE COURT

POPULATION OF COUNTY	SALARY "A"
0 to 5,000	\$2,975
5,001 to 6,000	3,025
6,001 to 7,000	3,075
7,001 to 8,000	3,125
8,001 to 9,000	3,175
9,001 to 10,000	3,225
10,001 to 12,500	3,250
12,501 to 15,000	3,300
15,001 to 17,500	3,350
17,501 to 20,000	3,400
20,001 to 25,000	3,450
25,001 to 30,000	3,500
30,001 to 35,000	3,550
35,001 to 40,000	3,600
40,001 to 45,000	3,675
45,001 to 50,000	3,750
50,001 to 60,000	3,850
60,001 to 70,000	3,950
70,001 to 80,000	4,050
80,001 to 90,000	4,200
90,001 to 100,000	4,300
100,001 to 125,000	4,450
125,001 to 150,000	4,600
150,001 to 175,000	4,700
175,001 to 200,000	4,800
200,001 to 225,000	4,900
225,001 to 250,000	5,050
250,001 to 275,000	5,200
275,001 and over	5,500

TAXABLE VALUATION OF COUNTY	SALARY "R"	TAXABLE VALUATION OF COUNTY	SALARY "B"
100,000,001 to 125,000,000	5,450	\$ 8,000,000 to \$ 10,000,000	\$ 3,975
125,000,001 to 150,000,000	5,600	10,000,001 to 12,000,000	4,025
150,000,001 to 175,000,000	5,700	12,000,001 to 14,000,000	4,075
175,000,001 to 200,000,000	5,800	14,000,001 to 16,000,000	4,125
200,000,001 to 225,000,000	5,900	16,000,001 to 18,000,000	4,175
225,000,001 to 250,000,000	6,050	18,000,001 to 20,000,000	4,225
250,000,001 to 275,000,000	6,200	20,000,001 to 22,500,000	4,250
275,000,001 to 300,000,000	6,500	22,500,001 to 25,000,000	4,300
300,000,001 to 325,000,000	6,750	25,000,001 to 30,000,000	4,350
325,000,001 to 350,000,000	7,000	30,000,001 to 35,000,000	4,400
350,000,001 to 375,000,000	7,250	35,000,001 to 40,000,000	4,450
375,000,001 to 400,000,000	7,500	40,000,001 to 45,000,000	4,500
400,000,001 to 425,000,000	7,750	45,000,001 to 50,000,000	4,550
425,000,001 to 450,000,000	8,000	50,000,001 to 55,000,000	4,600
450,000,001 to 475,000,000	8,250	55,000,001 to 60,000,000	4,675
475,000,001 to 500,000,000	8,500	60,000,001 to 65,000,000	4,750
500,000,001 to 525,000,000	8,750	65,000,001 to 70,000,000	4,850
525,000,001 to 550,000,000	9,000	70,000,001 to 75,000,000	4,950
550,000,001 to 575,000,000	9,250	75,000,001 to 80,000,000	5,050
575,000,001 to 600,000,000	9,500	80,000,001 to 90,000,000	5,200
600,000,001 to 625,000,000	9,750	90,000,001 to 100,000,000	5,300
625,000,001 to 650,000,000	10,000		

The counties in the respective population categories represent a cross section of counties containing similar population and taxable valuation. It is believed that this sample represents the salaries generally considered to be representative of the offices in the Iowa counties. The range of salaries for officials in the selected counties is shown in Table 4, Iowa County Officer Salaries by County Population Category.

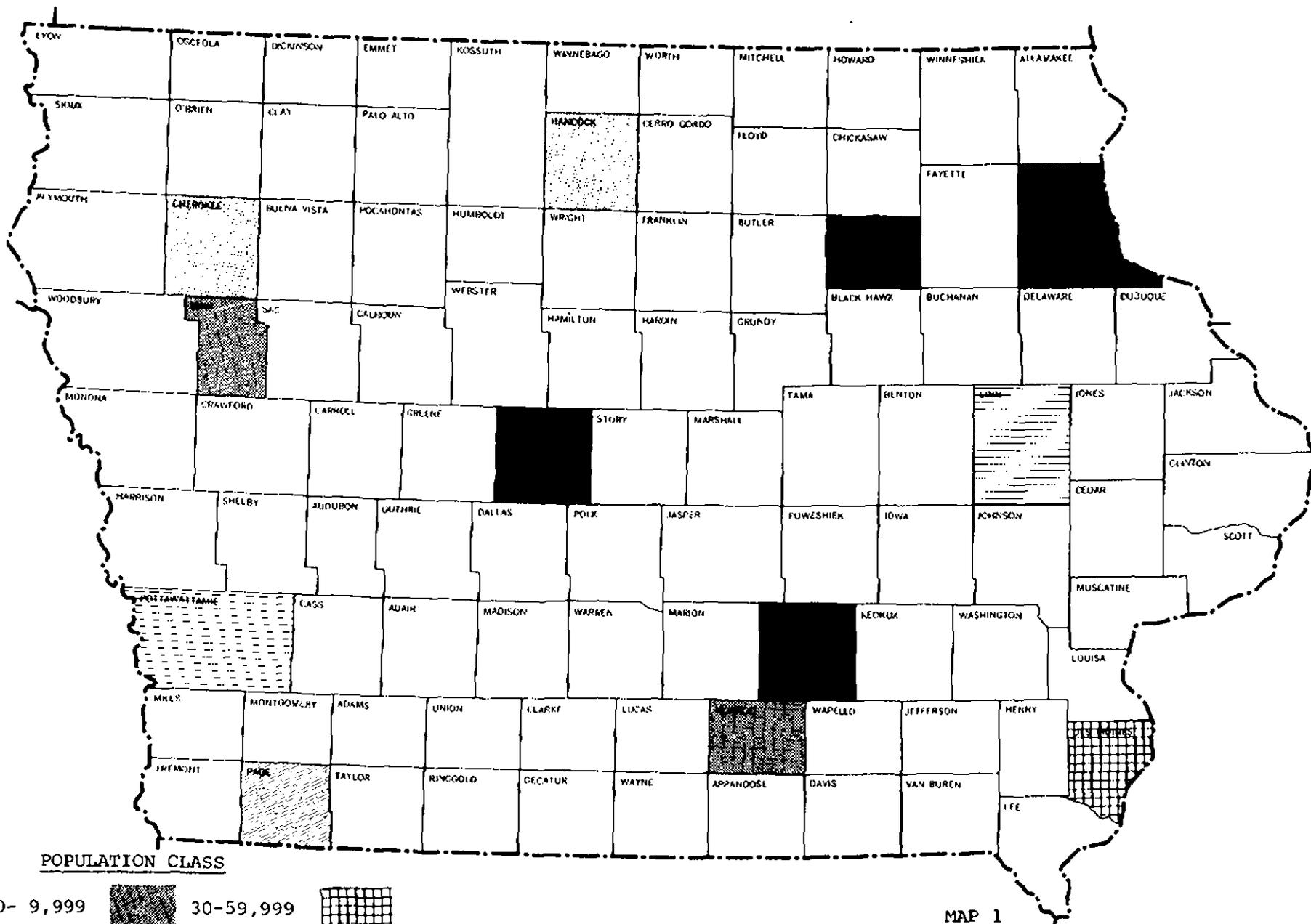
TABLE 3

SELECTED COUNTIES BY POPULATION

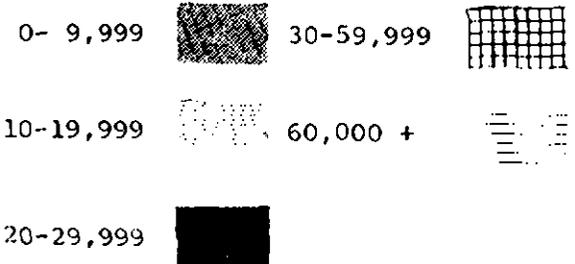
<u>POPULATION CLASS</u>	<u>COUNTY</u>	<u>COUNTY POPULATION</u>
0- 9,999	Ida	9,283
	Monroe	9,357
10-19,999	Hancock	13,330
	Cherokee	17,269
	Page	18,507
20-29,999	Clayton	20,606
	Mahaska	22,177
	Bremer	22,737
	Boone	26,470
30-59,999	Des Moines	46,982
60,000 +	Pottawattamie	86,991
	Linn	163,213

Source: Iowa Official Register, 1973-74

The State of Iowa has recognized that the current method of determining salary needs revision. A current encumbering factor is that each time county officials require an increase due to inflation or a rise in the cost of living index, the state legislature must amend existing legislation. The legislature recognizes that the rapid increase in inflation has necessitated the need for additional legislation for salary increases. This is particularly true in the larger counties where salaries have been low in comparison to the responsibilities of the office as compared to the lesser populated counties. It is for this reason that the equating of county salaries for elected and appointed officials needs to be reviewed. The review contained herein represents an analysis of the existing compensation provisions of the legislation and recommendations for revisions thereto.



POPULATION CLASS



MAP 1

Counties Interviewed, County Officer Compensation and Responsibility Study

TABLE 4. IOWA COUNTY OFFICER SALARIES BY COUNTY POPULATION CATEGORY

	POPULATION CATEGORY				
	0 - 9,999	10,000 - 19,999	20,000 - 29,999	30,000 - 59,999	60,000 plus
Supervisors	6,600	6,600 - 7,920	7,900 - 7,920	8,800	8,800 - 12,100
County Auditor	9,275 - 9,500	9,800 - 9,950	9,800 - 10,500	11,000	12,300 - 14,250
County Attorney	8,500 - 9,300	9,000 - 10,300	10,250 - 11,000	22,000	16,000 - 18,000
County Recorder	9,275 - 9,500	9,800 - 9,950	9,800 - 10,500	11,000	12,300 - 14,250
County Treasurer	9,275 - 9,500	9,800 - 9,950	9,800 - 10,500	11,700	12,300 - 14,750
Sheriff	10,500	10,500 - 11,000	11,000	12,250	14,000 - 16,500
Clerk of the Court	9,275 - 9,500	9,800 - 9,950	9,800 - 10,500	11,000	12,300 - 14,250
County Assessor	9,275 - 10,000	9,800 - 12,500	10,000 - 12,672	18,250	19,000 - 20,000
County Engineer	18,000 - 20,800	19,500 - 20,000	20,800 - 24,500	24,000	22,500 - 26,000
County Nurse	8,486 - 9,620	8,496 - 9,864	10,224	-	10,224
Medical Examiner	-	\$25/call	\$25-50/call	-	\$27.50/call
Director of Relief	-	9,800	7,310	-	-
Soldiers' Relief Secretary	-	-	2,100 - 5,089	8,000	7,200 - 7,684

**II. IOWA COUNTY ELECTED/
APPOINTED OFFICERS
SALARIES**

II. IOWA COUNTY ELECTED/APPOINTED OFFICERS' SALARIES

The implementation of the County Officers Compensation and Responsibility Study required a review of Iowa county government. However, due to the existence of 99 counties in the State of Iowa and the similarities existing between the operations of the respective counties, it was determined that a sample of counties by population category would be an equitable means to determine the current situation. There is a considerable amount of secondary source information available regarding each of the counties, but rather than rely 100% upon such information, personal interviews with elected and appointed county officials in the selected counties were conducted.

The format for the interviews was based upon a questionnaire designed to guide the interviewer. The questionnaire is included in the Appendix. Information categories in the questionnaire were as follows:

- o General Information
- o Responsibilities
- o Organization
- o Personnel
- o Services Provided
- o Compensation
- o Automated Equipment
- o Budget

Information was gathered pertaining to each one of these categories in each of the twelve counties. The counties interviewed and the respective population categories are shown in Table 3. The location of the counties is illustrated in Map 1. The elected and appointed officials were interviewed in each of the twelve counties. The elected officials interviewed were:

- o Board of Supervisors
- o Auditor
- o Clerk of the Court
- o Treasurer
- o Recorder
- o Sheriff
- o County Attorney

The appointed officials interviewed were those determined to be common to all counties in accordance with the listing of county officials in the Iowa Official Register. In addition, these appointed officials are referred to in the Code of Iowa. The appointed officials interviewed were:

- o Assessor
- o Engineer
- o Nurse
- o Medical Examiner
- o Director of Relief (Overseer of the Poor)
- o Soldier's Relief Secretary

There were 155 officials interviewed. In some instances, appointed officials were not available or were of the opinion that their office and the functions of that office were not pertinent to the compensation and responsibility study. This was generally expressed by County Medical Examiners. They accepted their appointments because there was no other physician in the county to perform the responsibility of the office. Where health departments existed, the County Nurse worked for a health director. The health director and the nurse jointly responded to the questionnaire. The Director of Relief (Overseer of the Poor) was often combined with the State Social Services Department in the county. In other instances where the function was not integrated with the state office, a Director of Relief was interviewed. Generally, the interviews were well-received, the persons within the offices were cognizant of the importance of the study, and were receptive to furnishing information needed to facilitate the formation of appropriate recommendations.

County Overview

The similarities in county operations regardless of population or land area are surprisingly numerous. The major difference in county operations is the number of business transactions relative to the county's population. Therefore, the differences in county operations revolve around the number of employees and the expenditures required to perform the functions as stated in the Code of Iowa. The county overview is presented in accordance with the interview results which reflect these similarities.

- o General Information. It was generally found that the persons occupying the offices were in a role of performing work tasks rather than serving as managers. The reason for this is that there are generally few employees needed to accomplish the work load. The size of the county and the limited workload requires that the official perform many of the tasks in order for the office to function. The majority of the office holders were conscientious about the work and were very much interested in their work. This is evidenced by the tenure of many officials. In many of the smaller counties the officials have been in office since the early '60's or mid-'50's. In some instances an official has been in office since the mid-'40's.
- o Responsibilities. It was interesting to note that the officials continually referred to the Code of Iowa when asked about the responsibilities of their office. There were few occasions where an official interpreted or perceived the responsibilities of the office to be any different from what is specifically stated in the Code. However, upon further examination, it was found that many of the officials participated in work tasks that were not required of the office. This included, for example, the role of the County Supervisors in the administration and supervision of road crews. This was generally true in the majority of counties with the exception of the very large counties. In

other instances, in offices requiring constant contact with the public, it appeared that the official was performing tasks to serve his constituency that were not necessarily a requirement of the office. A good percentage of the time this help was provided in the form of counseling and obtaining information not necessarily pertinent to the office. This is understandable to a degree, since it is difficult for an elected official to say "no" to such requests.

- o Organization. The officials generally had no organization chart or formal organization. In the larger counties the offices of Assessor, Auditor, and Treasurer often had organization charts in existence due to the volume of the office operations.
- o Personnel. The personnel in the offices were generally few. As the population of a county increased, the office staff increased proportionately. However, in many of the offices the personnel included only the official, a deputy, and a secretary/clerk. These three positions were considered as a minimum for the operation of an office.

Job descriptions were almost non-existent except in the very large counties where, because of the number of personnel, there is a need for structuring an organization with guidelines for specific duties. The personnel were generally employed by the official with the approval of the Board of Supervisors. Few of the officials employed seasonal personnel; however, in the instances of the Treasurer, the Assessor, and the Engineer, seasonal personnel were employed to perform work tasks that increase at particular periods during the year. An example of this is the issuing of automobile licenses in the Treasurer's office.

- o Services Provided. The services provided by the respective officials were always in accordance with the Code of Iowa. The elected and appointed officials were of the opinion the services performed should be in accordance with the law and should not deviate therefrom. In a few instances there was mention of a duplication of services. This generally revolved around the process of recording information. These statements of duplication in many instances related to the information needed to be recorded in the offices of the Auditor, Treasurer, Clerk of the Court, and Recorder.
- o Compensation. The officials were generally of the opinion that salaries were not commensurate with others in the county or community relative to private enterprise or other government positions. In a few instances, officials in the smaller counties were of the opinion that salaries were compatible. However,

overall, it was generally felt the salary structure should be improved in order to provide an equitable salary for the responsibilities performed and to match private business and other governmental agencies (federal, state, and city).

- o Automated Equipment. It appears that there is some interest being shown in acquiring automated equipment for recordkeeping functions. The Auditor has automated voter registration lists in many of the counties; the Auditor, Treasurer, Assessor, and Clerk of the Court have proceeded to place information in the electronic data processing equipment and utilize it as a central recording system. However, many of the counties have not taken this approach and are still recording all information manually in each of the three offices. There are some check-writing machines in the counties. In practically all instances where electronic data processing is utilized, mini-computers are used. In some of the counties, outside sources of electronic data processing equipment are being used on a contract basis.

- o Budget. The budgets of the counties naturally increase progressively relative to the size of the county in terms of population and area. However, there appeared to be no fixed trend. Some smaller counties, because of unique situations, have higher budgets than other counties of a larger size. In addition, a sizable difference in population did not always justify an increase in budget. In one instance an increase of 4,000 population required additional expenditures of almost \$200,000, while an increase of 20,000 persons in population required the same increase. The cost per capita for running government is generally greater for the smaller counties than for the larger counties due to the ability to distribute the cost over a greater number of persons.

The county overview gives an indication of the characteristics of the counties. There are eighty-two counties with a population of less than 30,000. Counties having population over 30,000 number only seventeen. Therefore, the similarities that do occur in county government are fairly well represented across the state. The characteristics of a county in terms of its operation and function present an ease for reference and analysis. As previously stated, it is interesting to note that even with the few counties over 30,000, the method of operation remains somewhat the same.

County Office Overview

The attitudes expressed by the county officials during the interviews were very similar for the respective offices within the counties. However, relative to the questionnaire categories, there were some differences. Overall, the characteristics of operations in the offices were generally the same in the counties of 30,000 population and under. The 30,000-60,000 population category counties do not have noticeably different operations excepting for a few additional personnel to manage in performing the increased number of transactions due to population. The big difference occurs

in the over 60,000 population category. The differences focus upon the number of employees and the equipment used to perform the office operations.

In consideration of the respective offices interviewed, an overview is presented for purposes of illustrating the results of the interviews. The overview is presented by questionnaire category for each of the offices interviewed.

Board of Supervisors

General Information

The Board of Supervisors is generally not considered to be a full-time job; however, in the larger counties it does take approximately full time. The term of office for the Board of Supervisors is four years and the majority of Supervisors have only been in office one to two terms.

Responsibilities

When discussing responsibilities, the Board of Supervisors consistently referred to the Code of Iowa and the responsibilities specified therein. The persons interviewed did not perceive any other responsibilities that should be undertaken. Additional responsibilities, other than those specified in the Code of Iowa, primarily focus upon serving on various boards and commissions representing the county. These primarily included the drainage district boards and regional (multi-county) organizations. A responsibility that was consistently discussed was that of providing direction for road crews in the maintenance and grading of farm-to-market roads. This was done even though the total responsibility for road construction, design, and supervision is normally given to the County Engineer.

Organization

The organization of the Board of Supervisors office is relatively simple even though the Boards of Supervisors have general policy and budgetary control over the courthouse and its employees. Therefore, the Board of Supervisors does not have any specific organization chart for the county or for their own office functions. Regarding duplication of organization or function within the counties, the Board of Supervisors generally agreed that they did not believe there was any duplication in organization or function between the Board of Supervisors office and other offices in the county.

Personnel

The Supervisors generally replied that they were the only persons available to perform the responsibilities for their office and they had no assistants other than the various department heads and appointed officials. The Supervisors were of the opinion that there were sufficient personnel to carry out the functions of their office and that additional help was not needed. Regarding personnel in the courthouse in general, the Boards of Supervisors

were of the opinion that there generally was a very low turnover. In most instances, the competition for employment was thought to be either state, federal, or city positions within the county. In the larger counties, commerce and industry provide a great deal of competition.

Services Provided

The Board of Supervisors were generally of the opinion that the services provided by their office were directed toward the review and administration of policies governing the county. They do not feel that there was any specific service performed by their office that involved specific types of equipment or sources of revenue. These services were primarily oriented toward establishing policy for the operation of an efficient and economical county government.

Compensation

Due to the size of the Board of Supervisors office, they indicated that there was no specific salary plan available. However, in practically all instances it was indicated by the Supervisors that the salary received was not commensurate with the responsibilities of the position. There is the feeling among some of the Supervisors in larger counties that unless salaries are increased, it would be difficult to find persons to seek the office. In the smaller counties, since the office does not generally require full time participation, it does not appear that existing salary levels are a major concern.

Automated Equipment

The office of the Board of Supervisors does not specifically utilize automated equipment of either an electronic data processing or other automated capability. However, the Board of Supervisors are the recipients of a considerable amount of information that comes from automated equipment being utilized by other offices. Many of the counties are using on-site mini-computers although it appears others are contracting for specific services. This definitely should be a policy matter for approval of the Board of Supervisors. However, automated equipment was generally left to the request of specific departments with approval by the Board of Supervisors for the method of service.

Budget

The budget for the operation of the Board of Supervisors office has certain fixed costs in consideration of the number of Supervisors and personnel required to assist the Supervisors in performing their specific function. There appeared to be no set pattern in the budgets for either the small or large counties. It actually costs as much to operate the Board of Supervisors office in the smaller counties as it does in the medium-size counties. This is due to a minimum fixed cost for office operations.

General Information

Most County Auditors have been in office for either one or two terms. In the smaller counties, it appears that the County Auditors very often develop the office into a career opportunity. Generally, the Auditor is the focal point of courthouse information. This is probably a result of the Auditor serving as the clerk for the Board of Supervisors.

Responsibilities

The Auditors generally devote 100% of their work week to performing the responsibilities of the office. In every instance reference was made to the Code of Iowa relative to the responsibilities and duties of the position. There were no specific responsibilities which were perceived by the Auditors that were not considered to be specified in the Code.

Organization

The offices of the County Auditors are generally very small. The only time a large office exists is in the very large counties. Due to the small size of the offices, there is no formal organization. However, in the larger counties there often is a formal organization chart and specific responsibilities are assigned in order to accomplish the work tasks required to perform the office functions.

Personnel

All personnel in the Auditors' offices are hired by the Auditor with the approval of the Board of Supervisors. In the smaller counties there are almost always three persons in the office, while in the larger counties this number can increase to fifteen persons. The Auditor's office generally has enough people to accomplish the responsibilities of the office. The personnel budget does not vary to any great degree with the exception of the larger counties. It is of interest that even though some of the middle-size counties have the approximate same number of personnel, the variations between county budgets of a similar size do not vary to any great extent. However, in the population class of 10,000-19,999 there is quite a wide variation in some of the budgets. This is dependent upon the number of deputies assisting in the offices.

Services Provided

The County Auditor provides a series of services organized around the administration of county affairs. This is primarily related to budgetary matters and an accounting of revenue and expenditures. There are public services provided which relate to issuance of cigarette licenses, Sunday sales permits, and beer and liquor permits in locations outside of municipalities, dog licenses, and the payment of bounties.

Compensation

The annual salaries of County Auditors, regardless of the county size, do not fluctuate to any great degree with the exception of the larger counties. Even in these instances, the separation from some of the smaller counties to the larger counties is only \$2,800 per year. This is due to the method of setting salaries as described in the Code of Iowa. In many instances, the County Auditors were of the opinion the salary was not commensurate with the services provided and the salary was not compatible with persons in private industry or other government agencies having similar responsibilities.

Automated Equipment

The Auditor's office utilizes automated equipment for voter registration lists and recording information related to accounting and budgeting practices. The equipment used is a mini-computer which is usually located in the courthouse.

Budget

The total budget for the operation of the Auditor's office generally varies from county to county. However, variances within a population class are not significant.

County Attorney

General Information

County Attorneys generally have been in office for relatively few years. In the majority of counties, the position is occupied by a young attorney. In some instances attorneys have been in office for over twenty years, but this generally occurs in the smaller counties. A County Attorney in the smaller counties often accepts the office only because there is no one else available or it is on a rotating basis between the attorneys within the county.

Responsibilities

The amount of time devoted to the office is dependent upon the population of the county. In the smaller counties, the amount of time may consist of anywhere from 10-20 hours per week while in the larger counties it becomes a full-time position.

Organization

The County Attorney's office generally consists of only the County Attorney and a secretary. In the larger counties there are a few staff attorneys; however, the organization of the office is relatively simple and the functions of the office do not require a formal organization.

Personnel

Generally the County Attorneys have sufficient personnel to perform the responsibilities of the office. However, in some of the smaller counties which have heavy case loads, the relationship of the case load to salary and the amount of time devoted to what is often termed a "part-time position", becomes increasingly heavy; thus there is not sufficient personnel to accomplish the workload. Generally the costs for personnel range from \$8,500 to \$17,000. However, in the larger counties with full-time staff, the cost for personnel escalates. There is some feeling in the State of Iowa that there should be full-time County Attorneys or if funds do not permit this arrangement, there should be an Attorney position on a regional basis.

Services Provided

The services of the County Attorney are well defined in the Code of Iowa and there is no deviation therefrom.

Compensation

Salaries of County Attorneys generally are in the area of \$9,000-\$10,000. However, in counties over 30,000 population, the salary jumps to approximately \$17,000 and in the vicinity of \$22,000 for the larger counties. There was a general attitude expressed that County Attorney salaries were not commensurate with other positions within the county.

Automated Equipment

The County Attorney's office does not use automated equipment of an electronic data processing nature.

Budget

The overall budget for operating the County Attorney's office does not vary between counties of similar size to any great degree. However, as the size of the county increases, the budget increases proportionately. Generally, in counties of the lowest population class through the population level of 29,999, salaries range from \$11,000 to approximately \$15,000.

County Recorder

General Information

A significant characteristic is that many Recorders have been in office more than one term. Many of them have been in their position since the early '60's and the mid-'50's.

Responsibilities

The Recorders devote 100% of their work week to carrying out the responsibilities of the position. The responsibilities of the position have been increased in recent years by the collection of fees and issuing of licenses for the State Conservation Commission. This has increased the workload of the Recorders; however, in the smaller counties the transactions performed by the Recorders have generally been relatively few in relation to property. There was some feeling expressed by persons interviewed in other offices that the County Recorder position could potentially be combined with another office.

Organization

The Recorders' offices are generally so small and the responsibilities have been so few that there are no reasons for formal organization or organization charts to be in existence. In terms of duplication between the Recorder's office and other offices in the courthouse, there is a feeling that duplication of work effort exists. There is the possibility that the functions of the Recorder's office could be combined with the Auditor's or Clerk of the Court's office.

Personnel

The majority of the Recorders' offices are small in terms of personnel. Most of the offices have only two full-time persons that are carrying out the responsibilities. Personnel employed in the Recorder's office are hired by the Recorder with the approval of the Board of Supervisors. The Recorder's office has sufficient personnel to perform the responsibilities of the office. Personnel budgets of the counties reflect the number of transactions which need to be performed. Generally the workload of the office is dependent upon growth within a county.

Services Provided

The services provided by the Recorders' offices are concerned with the recording of real estate transactions and related activities. The Recorder also issues permits and licenses on behalf of the State Conservation Commission, and maintains lists of such items as trade names, names of physicians, surgeons, and veterinarians.

Compensation

Salaries of the Recorders are based upon the Code of Iowa and do not vary to any great extent. Only \$2,025 separates some of the lower counties from the larger counties. Recorders generally do not feel that their salaries are comparable to other persons in the area; however, many feel that they are being paid a salary commensurate with the responsibilities and equal to other positions.

Automated Equipment

The Recorder's office very seldom becomes involved with the use of automated equipment. The recording of information is generally done by hand; however, some of the information finds its way to automated equipment through the other offices.

Budget

There is no established trend in terms of the size of the budget as it relates to population and land area.

County Treasurer

General Information

It is interesting to note that the majority of Treasurers interviewed are in their first or second term of office. However, many Treasurers have been in office a good number of years.

Responsibilities

All of the Treasurers indicated that they devote their full work week to performing the responsibilities of the office. In all instances, the Treasurer referred to the Code of Iowa as his guideline for duties and responsibilities.

Organization

There generally is no formal organization for the Treasurer's office. However, the offices become rather large in the more populated counties due to the number of transactions. This relates to the issuing of automobile licenses. In smaller counties there is a relatively small number of employees. The tasks to be performed are well defined and no formal organization has been instituted.

Personnel

The personnel in the Treasurer's office are appointed by the Treasurer with the approval of the Board of Supervisors. In counties from the smaller to the 30,000 population level, the number of employees generally ranges from four to nine. However, in terms of seasonal help, the smaller counties employ anywhere from one to three persons while the larger counties often employ anywhere from six to twenty-two persons, depending upon the workload. Generally, the Treasurers are of the opinion that they do have enough persons to accomplish the responsibilities of the office. The personnel budgets of the offices increase proportionately with the population size of the county.

Services Provided

The Treasurer's office is the revenue collection agency for the county; taxes, assessments, levies, and fees are received for all levels of government and subdivisions of the county, and apportioned and paid back to the proper agency. The office serves as custodian for the county funds, making deposits and investments as appropriate. Further, the Treasurer's office serves as agent for the State Department of Public Safety in collecting vehicle fees and issuing license plates.

Compensation

It is interesting to note that compensation does not vary to any great degree from the smaller counties to the counties of 30,000 population class. There is only \$1,225 that separates the counties in the population class of 9,000 from the 30,000 population class county. Generally, there are no salary plans in existence for the County Treasurer's office. In most instances there is not a problem of employee turnover.

Automated Equipment

The Treasurer's office becomes quite involved with automated equipment when it is available. The mini-computer type unit is utilized. The Treasurer uses the facilities with regard to recordkeeping and the functions which need to be performed in the issuance of automobile licenses.

Budget

In terms of total budgets for operating the respective Treasurer offices, there is no set budget pattern in the 0-30,000 population counties. The budgets increase according to population size over 30,000.

Sheriff

General Information

The position of Sheriff in county government has become and will become in the future a more professional position due to the technology of law enforcement and criminal justice. Considering the sample counties interviewed, this is becoming characteristic in the State of Iowa. It appears that many of the Sheriffs in Iowa are in younger age brackets and are anticipating professional careers in the law enforcement and criminal justice field.

Responsibilities

The responsibilities of Sheriffs are basically the same in all counties. However, the functions performed by the Sheriff include considerable paperwork and paper serving which decreases the number of hours that can be spent in law enforcement. All of the Sheriffs indicated that more and more of their time was being used to process paper.

Organization

Since the majority of counties in Iowa are below 30,000, the Sheriffs' offices are not very large. There is no formal organization structure. As the counties increase in size and the number of employees increases, there is need for formal organization. Many of the larger Sheriffs' departments do have organization charts and a formal organization is used to operate the department.

Personnel

The number of employees within Sheriffs' offices ranges from the small counties through the counties of the 30,000 population range of three to nineteen. In the Linn County Sheriff's office, there are sixty-one persons employed. The employees are appointed by the Sheriff with the approval of the Board of Supervisors. The larger counties also have job descriptions for their employees. The smaller counties indicated that they do have sufficient personnel to perform their responsibilities; however, the larger counties indicate that they are short of personnel.

Services Provided

The Sheriff is the principal peace officer of the county; as such, he is responsible for patrolling the roads, investigating, securing evidence, and making arrests when necessary. He is custodian of the jail and its inmates. He is further responsible for performing services assigned by court order, for issuing permits for weapons and explosives, and for transporting persons to state institutions.

Compensation

The salaries for the Sheriffs do not vary to any great extent in the population categories. Only \$1,750 separates the smaller counties from the counties of the 30,000 category. These counties have salaries in the vicinity of \$10,000-\$11,000. Compensation for Sheriffs does vary to some extent based on the benefits which are provided. These benefits often include an automobile and housing.

Budget

In terms of overall budgets for the Sheriffs' offices, they increase in proportion to the size of the county and the population categories.

Clerk of the Court

General Information

The Clerk of the Court position generally is occupied by persons who have been in the job longer than one term. In some counties, the Clerk's position becomes one of a career opportunity.

Responsibilities

The Clerks indicated that they are devoting 100% of their work week to the activities of the position. Their responsibilities are being performed in accordance with what is specified in the Code of Iowa. The Clerks do not perceive any additional responsibilities that need to be performed.

Organization

Most of the offices are relatively small and do not require any formal organization. In the smaller counties, the offices are small and the size of the organization increases proportionately to the population.

Personnel

In the population categories up through 30,000, the number of employees in the Clerk's office numbers two to six. Generally the Clerks indicated that they do have enough personnel to perform their responsibilities. All of the employees are appointed by the Clerk with the approval of the Board of Supervisors.

Services Provided

The Clerk of the Court serves as custodian for all county records in law, equity, criminal, juvenile, probate, adoption, small claims and traffic. He records vital statistics, issues marriage licenses, and serves as clerk of the hospitalization commission. One of the principal responsibilities is maintaining a record of all actions pending in the courts.

Compensation

The salaries of the Clerk of the Court follow the same pattern of previous positions. There is not any substantial compensation difference in the population classes of counties from the 0-30,000 classification. However, in the larger counties the salaries do increase proportionately to the size of the county.

Automated Equipment

The Clerk of the Court's office does use automated equipment. It is usually shared with the County Assessor, the Treasurer, and the Auditor.

Budget

In terms of the budgets for the Clerks' offices, there again is no particular pattern for the counties from zero population through 30,000. However, the larger county budgets increase proportionately to their size.

General Information

The County Assessors are appointed by a Conference Board made up of the mayors of all incorporated towns in the county, the County Board of Education, and the Board of Supervisors. Most of the Assessors have been in office for some time. There are some that are new to their office; however, the majority have been retained in office due to their experience.

Responsibilities

The Assessors often referred to the Code of Iowa as the specification for their responsibilities. They indicated that 100% of their work week is devoted to fulfilling the responsibilities of the office.

Organization

The Assessor's office in the population category through 30,000 generally ranges from two to four persons. However, as the size of the county increases over that population class, the number of persons within the office increases proportionately. Several of the Assessors' offices utilize part-time personnel and do employ additional personnel on a seasonal basis. All of the personnel are appointed by the Assessor with the approval of the Board of Supervisors. Only larger counties indicated that there were job descriptions in existence for permanent employees. Overall, it was indicated by the Assessors that there was sufficient personnel to accomplish the work tasks.

Services Provided

The Assessor causes to be assessed all personal and real property in the county, including new construction and remodeling. Current assessment rolls are maintained. The Assessor also serves as clerk of the Conference Board.

Compensation

The salaries for the Assessors do not vary to any great extent in the counties from 0-30,000 population categories. However, in the larger counties, the salaries increase proportionately with the size of the county. Generally there were no salary plans in force for the respective offices except in the case of the larger counties. In terms of effectiveness, the offices appeared to be small enough and there have been no problems of turnover which necessitate writing salary plans and providing fixed increases on an annual basis.

Automated Equipment

The County Assessor's office does utilize automated equipment which is shared with the other offices in the courthouse. The mini-computer system seems to have worked well. The Assessors use the equipment for the storage of records and the processing of tax forms.

Budget

The overall budget for accomplishing the responsibilities of the Assessors' offices differ depending upon the specific Assessor's method of operation. Many Assessors will use part-time people while others will employ full-time personnel. This will make the difference in the total budget for the office.

County Engineer

General Information

Each of the County Engineers is appointed by the Board of Supervisors. The Engineers generally retain the position for a relatively long period of time.

Responsibilities

The responsibilities of the County Engineer focus upon the administration of funds for the secondary road system in accordance with Iowa State Highway Department specifications and the maintenance and construction of roads in the system under the direction of the Board of Supervisors. In many instances, the Board members perform the actual supervision of road crews for grading and maintenance work, although the responsibility for the performance rests with the Engineer.

Organization

Except for the larger counties, the County Engineer offices do not have any formal organization. It would appear, however, that some formal organization would be necessitated due to the number of persons employed within a county engineering department.

Personnel

The County Engineer offices generally had more persons employed than other offices due to the maintenance crews and construction personnel. In the smaller counties, the number of personnel ranges in the mid-twenty group, with the larger counties employing eighty or more persons. Each of the employees is appointed by the County Engineer with the approval of the Board of Supervisors. The personnel budget for the County Engineer's office generally increases with the size of the county and the number of road miles therein.

Services Provided

The County Engineer is responsible for the design, planning, and priority setting for all road, bridge, and culvert work on the secondary road system. He directly supervises and inspects all construction and maintenance work on the secondary road system, and bears the responsibility for its efficient and economical performance. The County Engineer, under the supervision of the State Highway Commission, supervises and inspects work performed on farm-to-market roads.

Compensation

The salaries of the County Engineers vary considerably with the size of the county and neither population nor land area appears to influence the salaries. Salaries range from \$17,250 to \$24,500. In practically all instances, the County Engineer's office does have a salary plan in effect. This salary plan is necessitated due to the number and type of personnel employed to perform construction and maintenance activities. Generally, the Engineers are of the opinion that their salaries are commensurate with other positions in the county.

Automated Equipment

The County Engineer's office is generally not involved with automated equipment of an electronic data processing nature.

Budget

The overall budget for accomplishing the responsibilities of the office generally increases with the size of the county. However, in some instances, depending upon what would be the emphasis of the Board of Supervisors and the County Engineer for engineering work within the county, the total budget in one county could be lower than that in another regardless of the size of the county.

County Nurse

The County Nurse is a position which is authorized and exists in many counties. The Nurse is hired by the County Board of Health with the approval of the Board of Supervisors, but performs functions under the direction of the State Health Department and is paid according to the State Merit System salaries. Duties focus upon providing health education services and programs in the areas of communicable disease, venereal disease, tuberculosis control, maternity, pre-school and school-age children, and adult health. Salaries for the position range from \$8,486 to \$14,500 per year.

Medical Examiner

County Medical Examiners operate on an "as needed" basis and therefore

are compensated on a per case rate. All are practicing physicians and therefore were not amenable to taking the time to be interviewed. There does not seem to be any great variance in the amounts paid by the smaller and larger counties. Additional personnel are used by the Medical Examiner as required, and no organizational structure is necessary because of the manner in which the office routine functions.

Director of Relief

The State of Iowa's welfare programs operate within the counties of the state. The Board of Supervisors is required to appoint a County Board of Social Welfare which functions and provides the services of the state welfare agency. The employees of the county are paid by the State Director from funds made available for that purpose. The Attorney General in the past has declared that such employees are state employees and as such are governed by the state merit system. The County Board can appoint a Director to supervise the functions performed within the county at the direction of the Board of Supervisors. Due to state involvement and control, the interviews were limited in scope. Therefore, significant information was not obtained about many of the office operations.

Executive Secretary
Veterans Affairs Commission
(Soldier's Relief)

Some counties have a Soldier's Relief Secretary while others do not. There were few interviews conducted with the Soldier's Relief Secretaries since there were few in existence. In many instances the Director of Relief for the county handled the functions of the Soldier's Relief Secretary. However, the Board of Supervisors is required to appoint a three-member Commission of Veterans Affairs to administer the relief functions for veterans as specified in the Code of Iowa. The Commission of Veterans Affairs does not always have a paid secretary; however, the Commission if it desires, may employ administrative and clerical assistance with the approval of the Board of Supervisors. Normally, one of the Auditor's deputies is appointed by the Commission to serve as an Administrative Assistant. The Commission prepares a budget for approval by the Board of Supervisors and the disbursements from the Soldiers Relief funds are under the joint approval of the Board of Supervisors and the Veterans Affairs Commission.

The characteristics described herein are the results of the interviews conducted with the elected and appointed officials. These characteristics will point the direction for making recommendations for revised compensation plans and the cost efficiency aspects of the study. It is apparent from the characteristics described herein that there is room for some improvements to compensation.

**III. COUNTY OFFICER
SALARIES :
A COMPARATIVE ANALYSIS**

III. COUNTY OFFICER SALARIES: A COMPARATIVE ANALYSIS

The salaries of Iowa county officials cannot be accurately assessed without a comparative analysis with other governmental and private industry salaries in the state. Another factor is a comparison with county officials in other states. In addition, as county officials' salaries are governed by state statutes, the entire process and criteria for establishing the salary structure needs to be reviewed. Experience of other states in comparison to Iowa's experience is an essential ingredient in proposing a county official salary structure and supporting criteria.

The states surrounding Iowa were selected for performing an analysis of state legislation governing county officials' salaries. These states were selected over other states throughout the country because of economic similarities and cultures. The information received from these states is considered to be of greater significance than from states in other regions of the country. However, in order to compensate for the absence from other sections of the country, information obtained from the International City Managers Association (ICMA) has been included for purposes of measuring Iowa salary conditions with the nation as a whole. The states included for specific comparisons include:

Illinois	Nebraska
Minnesota	Wisconsin
Missouri	

The comparison with other states reflects the methods utilized in determining the salaries of county officials. The state statutes providing the regulations governing compensation for county officials were reviewed. In addition, several counties within each of the states within the population categories used for studying Iowa counties . . . 0-9,999; 10,000-19,000; 20,000-29,999; 30,000-59,999; and those counties having over 60,000 population by the last United States census . . . have been reviewed to provide comparisons of Iowa county salaries with those in the peripheral states.

Some difficulty arose in the examination of county officials in other states. This was due to not always having positions precisely analogous to the Iowa county positions. Some positions are similar but have different titles. Distinctions between the offices of county officials extend beyond the problem of varying titles to overlapping job descriptions and different organization structures within certain offices. The Iowa county position titles are illustrated in comparison to titles in other states in Table 5, County Office Titles, Iowa and Selected States.

Several of the positions are directly comparable. These include the Treasurer, Sheriff, County Attorney, and County Nurse. However, the position of Assessor is included in every county throughout the states but each state is organized differently. Wisconsin has an Assessor based on the township structure; Nebraska has a County Assessor in counties with

TABLE 5. COUNTY OFFICE TITLES, IOWA AND SELECTED STATES

Iowa County Position	Illinois	Minnesota	Missouri	Nebraska	Wisconsin
Board of Supervisors	Board of Commissioners Board of Supervisors	Board of Commissioners	County Judges	Board of Commissioners ¹ / Board of Supervisors	X
Auditor	Auditor ² / County Clerk ³	Auditor ²	Auditor ² / County Clerk	Auditor ² / County Clerk	County Clerk
Attorney	X	X	X	X	X
Recorder	X	Register of Deeds	Recorder of Deeds	Register of Deeds	Register of Deeds
Treasurer	X	X	X	X	X
Sheriff	X	X	X	X	X
Clerk of the Court	Circuit Clerk	Clerk of District Court	Clerk of Circuit Court	Clerk of District Court	Clerk of Circuit Court
Assessor	Board of Assessors or Assessor	X	X	X	Township Assessors
Engineer	Superintendent of Highways	County Surveyor	County Highway Engineer	County Surveyor	County Surveyor
Nurse	X	X	X	X	X
Medical Examiner	Coroner	Coroner	Coroner	Coroner	Coroner
Director of Relief	Supervisor of General Assist- ance	Director of Social Services ⁴	Director of Welfare ⁴	Director of Public Welfare ⁴	Director of Public Relief ⁴
Soldiers' Relief Secretary	State function	Veterans Affairs Commission Veterans Service Officer	State function		Veterans Affairs Commission Veterans Service Officer

- 1/ Board of Commissioners for precinct or commissioner counties and a Board of Supervisors for township or supervisor counties.
- 2/ Auditor office exists for purposes of completing financial audits and other related work not necessarily similar to work of the County Clerk.
- 3/ Counties under 60,000 population: Recorder is County Clerk.
- 4/ Under jurisdiction of state.
- X Indicates title is the same in counties of other states.

a population of at least 3,000 (Class 2 counties); Illinois may have a Board of Assessors or an appointed Assessor who has completed a qualifying examination. In other instances, the Director of Relief is somewhat synonymous to many diverse positions such as Director of Public Welfare, Director of Welfare, and Director of Social Services. Although salary information will be presented for this office, it is generally recognized within the realm of the state and thus comparable to the Iowa state welfare office represented in Iowa counties.

The Iowa position of Auditor presents a problem relative to job descriptions and different organization structure in other states. This occurs because much of the Auditor's function in Iowa follows that of the County Clerk in Missouri, Nebraska, and Wisconsin. However, in many states, Illinois, Minnesota, and Missouri, there is also an office of Auditor which completes financial audits and other related work not necessarily similar to work of the Clerk.

The comparative analysis of salaries contained herein and the method for determining county salaries as set forth by state legislation will provide the basis for recommendations set forth in a compensation plan for Iowa county officials' salaries.

DETERMINATION OF SALARIES

State statutes normally do not specify certain salaries for a county office. Usually the statute sets forth a minimum or maximum salary or in some instances may set a salary range for the respective office. The statute also regulates the duties of the office, whether an office is elected or appointed, and how many deputies may be employed. An interesting aspect of the Wisconsin and Nebraska legislation is that it requires the County Boards to establish the salaries for elected positions prior to the filing date for election. The established salary is permanently fixed for the coming term of office.

Each of the Iowa county offices in comparison with the offices of other states is discussed in the following paragraphs. Only the significant elements of the respective legislation and those elements considered to have a potential impact upon the recommendations for a compensation plan for Iowa county officials are reviewed. It should be noted that each of the states uses population as a basis for determining salaries. Missouri and Minnesota are the only states that utilize a combination of population and assessed taxable valuation for determining salary levels. Each of the methods used to determine salaries in the respective states is reviewed. In addition, the comparisons of salaries for the respective county offices in accordance with the population categories are also reviewed.

There are certain assumptions made when considering how salaries are determined. One is that increased county population increases responsibility and another is that increased responsibility is correlated with increased salary. Currently in the State of Iowa this does not necessarily prove to be true. Counties having a population up to 30,000 do not have any

major variance in salary for the respective positions. However, in the establishment of salaries by population range, the assumption has been made that as population increases, so should the salary level. Generally it is a true statement that as population increases, this causes an increase in the number of transactions and workload for an office. Therefore, when reviewing the methods of establishing county salaries and when reviewing the comparison of salaries in counties of one state to another, it will be noted that this is a rather consistent assumption throughout.

Board of Supervisors

The State of Nebraska sets a minimum salary for its County Boards based upon the population of the county. The Nebraska salaries generally are much higher than other states. The other states use a per diem or smaller annual stipend to pay Board members. (When a per diem is paid, a maximum salary is usually set. The per diem rate will be paid for meeting days until a maximum is reached.) The statute regulating county Board members' salaries in Nebraska is a result of legislation approved in 1973. The County Board member salaries for Nebraska are illustrated in Table 6, Nebraska County Board Member Salaries. The salary level prior to the 1973 legislation is shown in parentheses.

TABLE 6

NEBRASKA COUNTY BOARD MEMBER SALARIES

<u>Population Limitation</u>	<u>Minimum Salary *</u>
Less than 3,000	\$ 2,000
3,000 - 9,000	2,400
9,000 - 16,000	3,000
16,000 - 20,000	3,400
20,000 - 60,000	4,500
60,000 - 200,000	Established by Board (8,000)
Over 200,000	Established by Board (8,000)

* Applies to other county officers: County Clerk, Treasurer, Sheriff, Attorney, Assessor, Clerk of the District Court, and Register of Deeds.

The minimum salary indicates only the minimum to be paid. Generally, the County Board sets salaries in excess of the minimum. The minimum is used to insure that the office holder is provided with a minimum salary commensurate with the duties and responsibilities of the office. The Nebraska minimums are similar to the Iowa Board of Supervisors' salaries.

Illinois is similar organizationally to Nebraska. Counties are organized with either a County Board of Commissioners or a County Board of Supervisors.

It is interesting to note that in Table 7, Illinois County Commissioner Salaries, there is a maximum salary of \$3,600 for counties with a population of 14,000 or less. The Commissioners may determine their salaries on a per diem or annual basis. If a county functions under the commissioner type of organization there are three Commissioners that are elected. However, under the supervisor form of organization there may be from 5 to 29 Supervisors (not to exceed the amount of Supervisors in 1969). Compensation for the Illinois County Supervisors is set at \$25.00 a day.

TABLE 7

ILLINOIS COUNTY COMMISSIONER SALARIES

<u>Population Limitation</u>	<u>Maximum Salary</u>
Less than 14,000	\$ 3,600
14,000 - 25,000	4,800
25,000 - 35,000	6,000
Over 35,000	12,000

The State of Wisconsin also has legislation which focuses upon a per diem amount fixed by the County Board with a limit on the number of per diems. However, a Wisconsin county may set an annual salary instead of a per diem. A notable factor in the Wisconsin system is that a special salary may be set for the Chairperson. In counties over 500,000 population, the number of Board members numbers twenty-five. The number of board members for counties less than 500,000 population is indicated as follows:

100,000 - 500,000	47
50,000 - 100,000	39
25,000 - 50,000	31
Less than 25,000	21

Due to the number of persons serving on the County Boards, this heavily influences the total budget for operating the county Board office. Therefore, this is probably the reason a per diem has been established.

The Minnesota County Board members' salaries are somewhat more complicated. The County Commissioner ultimately determines their own salaries, but the salaries are based on a combination of population, taxable valuation of real and personal property, and fees. In addition, the Chairperson may receive an additional amount for occupying that position. Another notable factor is that members of the Minnesota County Boards may receive as much as \$10 per day for serving on committees. An interesting factor connected with the Minnesota system of salaries is a built-in cost-of-living increase. The cost-of-living increase is based upon an increase determined by the Minnesota Department of Labor. However, a report using this figure from the Director of Minnesota's Civil Service is furnished to each County Auditor

TABLE 8

SALARY RANGES FOR COUNTIES WITH
POPULATIONS LESS THAN 10,000
(In Thousand Dollars)

	<u>Iowa</u>	<u>Nebraska</u>	<u>Illinois</u>	<u>Minnesota</u>	<u>Missouri</u>	<u>Wisconsin</u>	<u>ICMA</u>
Board of Supervisors	6.6	3.1-3.6	2.1 ¹	3.9-4.8	.9-4.0	\$22-20/Mtg. ²	8.1
Auditor or County Clerk	9.3-9.5	6.7-8.6	3	4	8.2-9.3	10.5	7.3
County Attorney	8.5-9.3	6.2-8.0	20.0	8.5-11.5	6.9-8.2	12.2-18.0	9.4
Recorder	9.3-9.5		12.0	9.0-11.7	7.6	8.7-9.1	7.1
Treasurer	9.3-9.5	6.8-8.5	12.0	10.9-11.7	5.2-6.9	8.7-9.4	7.3
Sheriff	10.5-11.3	6.5-8.3	12.0	11.3-14.0	10.0-13.0	10.8-11.9	8.0
Clerk of Court	9.3	5.4-10.5	12.0	10.4-11.3	8.5-8.6	8.7	
Assessor	9.3-10.0	6.7-8.7	7.5	11.3-14.2	8.8-10.0		7.7
Engineer	18.0-20.8		4.8	17.4-17.8	.3-6.0		9.6
Nurse	8.5-9.6		7.4-8.1	10.6-14.2	8.2-8.3	10.4-11.1	
Med. Exam.			1.6-1.9		.2	\$16/case	
Dir. of Relief				15.5-20.2		15.4	
Sold. Relief Sec.				5.0-10.6		5.8-7.8	
Salary for Year	1975	1973	1974-5	1974-5	1974-5	1974-5	1973

ICMA - International City Managers Association

1. Salaries will vary for this position depending on whether the survey counties have Commissioners or Supervisors.
2. Wisconsin Boards may set a per diem or annual salary.
3. Illinois County Clerks and Recorders are combined.
4. Minnesota does not have a County Clerk.

TABLE 9
SALARY RANGES FOR COUNTIES WITH
POPULATION 10,000-19,999
(In Thousand Dollars)

	Iowa	Nebraska	Illinois	Minnesota	Missouri	Wisconsin	ICMA
Board of Supervisors	6.6-7.9	4.0-4.7	2.4-3.6 ¹	3.2-6.5	1.0	\$15-25/day ²	7.2
Auditor or County Clerk	9.8-10.0	7.5-7.9	3	4	13.9	10.5-11.7	8.4
County Attorney	9.0-10.3	7.7-11.2	20.0-24.0	10.0-15.0	11.5-12.7	8.8-15.5	10.6
Recorder	9.8-10.0	7.8-9.7	12.0-13.0	11.0-15.0	8.5	5.6-9.9	8.3
Treasurer	8.0-10.0	7.5-9.3	12.0-13.0	11.0-15.0	8.5-8.7	9.7-10.9	8.4
Sheriff	10.5-11.0	7.3-10.1	12.0-13.0	13.5-15.0	14.5	10.7-11.0	9.5
Clerk of Court	9.8-9.9	6.5-10.5	12.0-13.0	11.0-15.0	10.7-10.9	9.3-10.9	
Assessor	9.8-12.5	7.4-9.8	11.5-13.0	11.6-15.0	14.0		9.2
Engineer	19.5-20.0		15.5	18.0-21.0			
Nurse	8.5-9.9			8.0-13.7		10.0-11.6	
Med. Exam.			2.5-3.0	.5	.5		
Dir. of Relief	9.8		12.0	13.0-26.0	7.9	14.8-19.0	
Sold. Relief Sec.						9.9	
Salary for Year	1975	1973	1974-5	1974-5	1974-5	1974-5	1973

ICMA - International City Managers Association

1. Salaries will vary for this position depending on whether the survey counties have Commissioners or Supervisors.
2. Wisconsin Boards may set, a per diem or annual salary.
3. Illinois County Clerks and Recorders are combined.
4. Minnesota does not have a County Clerk.

TABLE 10

SALARY RANGES FOR COUNTIES WITH
POPULATION 20,000-29,000
(In Thousand Dollars)

	Iowa	Nebraska	Illinois	Minnesota	Missouri	Wisconsin	ICMA 25-59,000 (NACO)
Board of Supervisors	7.9	5.0-5.9	\$25-35/day ¹	6.3	4.0	\$24/mtg. ²	9.0 (6.8)
Auditor or County Clerk	9.8-10.5	8.2-10.6	3	4	16.0	11.7-13.2	9.9 (10.1)
County Attorney	10.3-11.0	9.8-13.8	22.0-23.5	9.6-24.0	16.1	12.2	13.4
Recorder	9.8-10.5	8.1-10.4	13.0-13.8	11.8-12.5	9.2	11.7	10.1 (9.3)
Treasurer	9.8-10.5	8.2-11.0	13.0-13.8	13.1-15.6	9.2	11.7	10.1 (10.0)
Sheriff	11.0-11.8	8.0-11.3	13.0-16.5	13.9-14.9	15.0	12.8	11.1 (10.9)
Clerk of Court	9.0-10.5	8.0-11.1	13.0-13.8	13.7-14.7	11.4	11.7	
Assessor	10.0-12.5	8.2-10.5	13.0-16.5	11.5-14.1	15.5		14.9 (14.0)
Engineer	20.8-24.5			17.3-21.0		16.1	10.4 (10.5)
Nurse	10.2		7.8-12.0	9.1-11.1	8.6	12.4	
Med. Exam.			3.0-4.5	\$25/call	1.0		
Dir. of Relief	7.3			16.9-17.2		15.0	
Sold. Rel. Sec.	2.1-7.2		11.5	9.4-10.8		10.3	
Salary for Year	1975	1973	1974-5	1974-5	1974-5	1974-5	1973

ICMA - International City Managers Association

1. Salaries will vary for this position depending on whether the survey counties have Commissioners or Supervisors.
2. Wisconsin Boards may set a per diem or annual salary.
3. Illinois County Clerks and Recorders are combined.
4. Minnesota does not have a County Clerk.

TABLE 11

SALARY RANGES FOR COUNTIES WITH
POPULATION 30,000-59,999
(In Thousand Dollars)

	Iowa	Nebraska	Illinois	Minnesota	Missouri	Wisconsin	ICMA
Board of Supervisors	8.4	4.6-5.7	\$25/mtg. ¹	5.0	3.0-8.5	\$25/day ²	
Auditor or County Clerk	11.0	8.5-11.2	3	4	10.1-15.5	11.1	
County Attorney	18.5	11.2-20.3	22.0-25.5	17.0	17.0-19.0	18.5-20.0	
Recorder	11.0	8.2-10.6	14.0-16.0	14.5-15.0	9.2-10.7	9.8-10.9	
Treasurer	11.3	8.9-11.3	14.0-16.0	14.5-16.7	8.0-12.0	9.8-10.3	
Sheriff	12.3	8.2-10.2	14.0-16.0	14.5-18.1	15.0-16.0	10.7-12.8	
Clerk of Court	11.0	8.0-11.0	14.0-16.0	17.4-17.5	11.2-13.1	8.9-10.9	
Assessor	18.3	9.0-11.6	10.0-14.5	16.0-17.0	9.5-16.5		
Engineer	24.0		23.4	19.3-21.0	17.0		
Nurse			8.6-9.5	11.1-12.0	10.0-12.0	12.5-13.5	
Med. Exam.			7.5-10.1		1.2-2.6	1.5-1.8	
Dir. of Relief				20.0		9.0-18.2	
Sold. Rel. Sec.				7.2		9.4-10.7	
Salary for Year	1975	1973	1974-5	1974-5	1974-5	1974-5	

ICMA - International City Managers Association

1. Salaries will vary for this position depending on whether the survey counties have Commissioners or Supervisors.
2. Wisconsin Boards may set a per diem or annual salary.
3. Illinois County Clerks and Recorders are combined.
4. Minnesota does not have a County Clerk.

TABLE 12

SALARY RANGES FOR COUNTIES WITH
POPULATION OVER 60,000
(In Thousand Dollars)

	Iowa	Nebraska	Illinois	Minnesota	Missouri	Wisconsin	ICMA
Board of Supervisors	8.3-12.1	9.0	\$25/day ¹	8.0-10.9	8.5	1.9 ²	10.0-17.6
Auditor or County Clerk	12.3-14.3	13.0	15.0-18.0	³	18.0	12.1	11.7-25.9
County Attorney	14.0-18.0	17.5	22.0-32.0	22.7-31.8	14.0-22.0	15.4-18.6	16.3-35.2
Recorder	12.3-14.3	13.0	13.0-18.0	18.5-21.1	11.2-11.6	13.6	11.4-23.0
Treasurer	12.3-14.8	14.5	16.0-18.0	17.0-21.4	12.0	12.2-13.6	11.6-25.2
Sheriff	14.0-16.5	13.0	16.0-20.0	20.6-24.0	11.3-16.0	17.3-18.0	12.9-28.2
Clerk of Court	12.3-14.3	13.0	13.5-18.0	18.5-22.4	11.6-14.2	11.7-13.3	
Assessor	17.5-19.0	13.5	13.2-18.0	16.5-25.2	13.5-16.7		11.7-30.4
Engineer	22.5-26.0		25.0			12.6	
Nurse	10.2		10.1-12.5	10.1-20.6		12.5-13.5	
Med. Exam.			11.0-15.0				
Dir. of Relief				21.6-24.7		17.3-17.6	15.0-17.5
Sold. Rel. Sec.	6.2-7.7			7.8-14.6		11.0-11.4	
Salary for Year	1975	1973	1974-5	1974-5	1974-5	1974-5	1973

ICMA - International City Managers Association

1. Salaries will vary for this position depending on whether the survey counties have Commissioners or Supervisors.
2. Wisconsin Boards may set a per diem or annual salary.
3. Minnesota does not have a County Clerk.

for budget purposes. If the cost-of-living index determined by the Minnesota Department of Labor is greater than 4% but less than 7%, then salaries may be increased as determined by the County Board. There may be a \$100 per year increase in salary for each increase of three index points. However, not all salaries have to be increased nor do they have to be increased the full \$100.00.

The Missouri salary levels are determined in a similar manner to Minnesota; however, the primary factors are population and tax valuation of real and personal property.

Tables 8 through 12 categorize county official salaries in each of the above states and for all five population categories. ICMA salary averages are also included for additional comparison.

When comparing salaries across the country, the International City Managers Association (ICMA) survey has an average which generally in all population categories is higher than Iowa and the surrounding states. It is interesting to note that Iowa generally has higher salaries for Board members. This distinction may imply more responsibility for the Iowa Board of Supervisors, especially when some states are still allocating salaries on the basis of per diems. The fact that all counties more closely approach each other in similarity of salary in the highest population category implies there are different responsibilities or few responsibilities in the smaller counties. In the over 60,000 population category, the states of Iowa, Minnesota and Missouri are much closer in salary than the others (see Table 12).

County Auditor

In the State of Illinois the Iowa Auditor's counterpart is the County Clerk. In addition, in the State of Illinois, the County Clerk and Recorder are synonymous in counties with a population under 60,000. Above that population the positions are separate. The Illinois legislature approved (compensation) legislation which became effective November 27, 1974. The statutes were revised to establish new salary ranges for many of the county offices. The ranges presented in Table 13, Illinois Salary Ranges, are for the County Clerks, Sheriffs, Treasurers, Circuit Court Clerks, Recorders, and Auditors. It should be noted that the population categories are of a different classification from the categories established for the Board members in Illinois.

TABLE 13

ILLINOIS SALARY RANGES

<u>Population</u>	<u>Salary Ranges</u>
LESS THAN 14,000	\$12,000 - 15,500
14,000 - 30,000	13,000 - 16,500
30,000 - 60,000	14,000 - 17,700
60,000 - 100,000	15,000 - 21,000
100,000 - 200,000	16,500 - 23,000
200,000 - 300,000	18,000 - 25,000
300,000 - 1,000,000	20,000 - 27,000

The State of Minnesota does not have an Auditor with equivalent responsibilities as the Iowa County Auditor, nor does it have a County Clerk with the responsibilities of County Clerks in other states. However, it does have an Auditor who performs some of the similar duties of the Iowa Auditor. The minimum salary of the Minnesota County Auditor is \$4,500. If the population of the county is less than 75,000, the salary is based upon the amount of population in the county. However, if the population of the county is greater than 75,000, the salary is based on the assessed valuation of real and personal property.

The salaries of County Clerks in Missouri counties of the 2nd, 3rd, and 4th Class (counties of less than 500,000 population and less than \$300,000 assessed taxable valuation) are dependent upon a combination of population and assessed valuation levies which produce a salary plus additional compensation for collection of fees and performing other responsibilities.

The salaries of the County Clerk in the State of Nebraska are established in accordance with the population and minimum salary categories illustrated in Table 6. The salary is determined by the County Board at a salary above the established minimum. The County Board establishes the salary sixty days prior to the closing date for filing for the elections.

In the State of Wisconsin, the salary procedure is very similar to that of Nebraska. The County Board establishes the salary prior to filing date for election.

Relative to the salaries of the offices corresponding to the Iowa County Auditor, the information illustrated in Tables 8 through 12 indicating the salaries of the various offices in the respective states and the average of the ICMA survey, the Iowa County Auditors' salaries are somewhere between Minnesota and Wisconsin, and higher than the ICMA average. The tables illustrate that the Iowa County Auditors have the highest salaries in the lower county population categories but as the population increases, the Iowa County Auditor's salary becomes less. Generally, it appears that the County Auditor of similar position in larger counties commands a much larger salary. At the higher levels, there is insufficient comparative data to allow for any other conclusion than that Iowa is not comparable to the other states.

County Attorney

The position of County Attorney is elected in each of the states. However, the title is somewhat different from one state to another. In the State of Illinois the title is State's Attorney. This is appropriate since the State of Illinois provides a \$12,000 annual contribution to each attorney's salary. In addition to this \$12,000, each county may make a contribution based upon a county population category. This is illustrated in Table 14, Salary Range for County Contribution, Illinois State's Attorney.

TABLE 14

SALARY RANGE FOR COUNTY CONTRIBUTION
ILLINOIS STATE'S ATTORNEY

State: \$12,000

County:	<u>Population</u>	<u>Additional Salary Range</u>
	less than 20,000	\$ 8 - 15,000
	20 - 80,000	10 - 15,000
	80 - 1,000,000	20,000

In the counties with a population of over 80,000, the State's Attorney must not participate in private law practice.

The State of Minnesota also has a minimum salary based on population which applies to the Attorney, Register of Deeds, Treasurer, and Sheriff. The salary is fixed by County Board members in accordance with the population category and minimum salary. The population categories and minimum salaries are illustrated in Table 15, Minnesota Minimum Salaries.

TABLE 15

MINNESOTA MINIMUM SALARIES

<u>Population</u>	<u>Minimum Salary</u>
less than 10,000	\$ 4000
10 - 20,000	5000
20 - 30,000	6000
30 - 40,000	7000
40 - 100,000	8000

Applicable to Attorney, Register of Deeds, Treasurer, and Sheriff

The Nebraska County Attorney's salary is determined in a similar manner. The minimum range for Nebraska County Attorneys in accordance with population categories is illustrated in Table 6.

The State of Wisconsin has the title of District Attorney for its County Attorneys. The salary is established by the County Board prior to the filing date for election. Wisconsin is somewhat similar to Illinois in that it has a restriction regarding private practice in terms of salary. If an attorney is not permitted to continue in private practice, the minimum of \$16,500 is granted. Otherwise, the salary of the District Attorney in Wisconsin is in accordance with population categories and a minimum salary. This is illustrated in Table 16, Minimum Salary for District Attorney, Wisconsin.

TABLE 16

MINIMUM SALARY FOR DISTRICT ATTORNEY
WISCONSIN

<u>Population</u>	<u>Minimum Salary</u>
less than 20,000	\$ 3500
20 - 40,000	4500
40 - 60,000	5500
60 - 80,000	6500
80 - 100,000	7500
over 100,000	8500

Regarding the salaries set for County Attorneys, Iowa is almost at the point of being average in lowest population category. . . 0-9,999. The next population category . . .10,000-19,999. . . illustrates that with the exception of a Wisconsin county and one Nebraska county (not shown specifically since this table is an accumulation of information), Iowa County Attorneys are generally the lowest in this group of Midwestern states. In addition, Iowa is just below the ICMA average. As shown in Table 6, illustrating salaries for counties in the 20,000-29,999 category, Iowa County Attorneys are being compensated somewhat lower than remaining states and the national average used by ICMA. The highest population category. . .60,000 plus. . .demonstrates that many states have not only broader ranges than Iowa but higher salaries. Illinois, Minnesota, and ICMA figures are much higher than Iowa. Missouri and Wisconsin are similar, but even Missouri has an attorney well over Iowa's highest salary.

It appears that the Iowa County Attorney is generally paid a somewhat lower salary than the same position in other states. Although this may be because the attorneys are permitted to practice privately, most statutes mentioned no limitation against private practice in the other states. As mentioned, Illinois and Wisconsin have some restrictions.

It is evident that there is considerable variation in the salaries of County Attorneys throughout all states. It is evident by the ICMA average which illustrates a rather consistent correlation with the size of the county in comparison to salaries. The State of Nebraska shows an increase in salary with the population size, but all the states demonstrate some overlapping, i.e., one county with a larger population having less salary than another county with a smaller population. This would indicate the responsibilities associated with the job vary as well as the amount of time required.

Recorder

The position of Recorder in many states takes on various characteristics. The office of Recorder is combined with the County Clerk in Illinois for counties with a population under 60,000; in Minnesota it is known as the Register of Deeds, and in Missouri the Recorder of Deeds.

When the Recorder is combined with the function of the County Clerk in the State of Illinois, the salary is synonymous with that of the County Clerk and is determined by the County Board using the criteria for the Illinois County Clerk. When the positions are separate the salary of the Recorder is based on a salary range established by statute and shown in Table 13.

The Minnesota Register of Deeds is elected and the salary is fixed by the County Board. The salary is based upon the same minimums as those which are provided for the Minnesota Attorney, as illustrated in Table 10.

The Missouri Recorder of Deeds exists only in 1st and 2nd Class counties (with an excess of \$70,000,000 of personal property valuation). Third and 4th Class counties combine the duties of Recorder of Deeds with the Clerk of the Circuit Court. The statutes cite various amounts for additional compensation based upon duties and fees collected, but the minimum is generally in the vicinity of \$12,500.

The State of Nebraska has a Register of Deeds with the salary fixed by the County Board. The salary is equivalent to the salary structure and population categories illustrated in Table 6. Wisconsin counties also have a Register of Deeds and the salary is set by the County Board prior to filing for election.

The salaries of the Iowa Recorder in comparison with the other states are comparable in the lower population categories (see Tables 8-12), but as the population increases, the Iowa salaries are at a lower rate. The Iowa county salaries are between Illinois and Minnesota which are fairly high and the states of Wisconsin, Missouri, Nebraska, and the ICMA average which are lower.

Treasurer

The position of Treasurer is an established elected position in each of the states reviewed. The salary is fixed by the County Boards in the other states with the exception of Missouri. The minimums and ranges for Treasurers' salaries are illustrated in the respective tables for the states; however, the State of Wisconsin does not have a specific salary range by statute.

Relative to Missouri compensation for Treasurer, it is stipulated in the statutes and is dependent upon the assessed taxable valuation. In the State of Missouri, a 1st Class county (over \$300,000,000 in assessed valuation) compensation will be approximately \$15,000. A 2nd Class county (over \$70,000,000 and under \$300,000,000 assessed valuation) will award a compensation of \$12,000. The 3rd Class counties (between \$10,000,000 and \$70,000,000 in assessed valuation) provide a base salary plus an additional \$6,000. The salary is based upon population categories and

is illustrated in Table 17, Base Compensation for Treasurer, Missouri. The 4th Class counties (less than \$10,000,000 in assessed valuation) provide salaries which are also based on population plus the additional \$6,000. Table 17 also illustrates the salary and population correlations for 4th Class counties. The Iowa county salaries for Treasurer are in the middle to lower categories when compared to other state County Treasurer positions. It is interesting to note that the national average as illustrated by ICMA is generally lower than Iowa but rises substantially in the over 60,000 population category (see Table 12).

TABLE 17

BASE COMPENSATION FOR RECORDER OF DEEDS
MISSOURI

Third Class

<u>Population</u>	<u>Base Compensation</u>
less than 7,500	\$ 4,500
7,500 - 10,000	4,600
10,000 - 12,500	4,700
12,500 - 15,000	5,000
15,000 - 20,000	5,400
20,000 - 30,000	5,700
30,000 - 35,000	5,950
35,000 - 40,000	6,400
over 40,000	6,700

Fourth Class

less than 10,000	4,100
10,000 - 12,500	4,400
12,500 - 15,000	4,700
over 15,000	5,100

Sheriff

The salaries of the Sheriffs in the counties of all states reviewed, with the exception of Missouri, are established by County Boards. The salary for Sheriff in Missouri is generally based upon the class of county. In addition to mileage and travel expenses, Class 1 County Sheriffs are compensated with at least \$12,500; Class 2 County Sheriffs are compensated with at least \$7,100; Class 3 and Class 4 County Sheriffs receive any amount determined from population and responsibilities that is at least \$7,100. Relative to the procedures in other states, the Sheriff in Minnesota has a salary based upon a minimum similar to that of the County Attorney. The Nebraska Sheriff may be salaried at the minimum stipulated in Table 6. This table governs the salaries of all elected county officials in the State of Nebraska.

The salaries of Sheriffs may vary depending upon the expenses and costs for operating the Sheriff's office which may be allocated to the Sheriff. The Sheriffs have various job expenses, uniform allowances, mileage costs and travel expenses, and receive payment for boarding prisoners. In some instances, Sheriffs are provided living quarters. Some counties require that the Sheriff provide his own car while other counties provide a vehicle for performing the functions of the office. Tables 8-12 provide a basis for comparison for Sheriffs' salaries in other states.

The Iowa County Sheriffs have a higher salary than the Sheriffs in Nebraska and have salaries comparable or higher than the ICMA national average. However, the salaries are generally lower in all population categories than in the other states. The comparison of counties and states throughout the population categories showed there was a general increase in salary with an increase in population, but that the range in all counties under 60,000 population was fairly close. There seemed to be an overall significant difference in salaries among counties below 60,000 population and above 60,000. It is apparent that as responsibilities increase in the counties under 60,000 population, the Sheriff can absorb much of the workload, thus becoming more a doer than a manager. However, when counties increase above the 60,000 population category, the Sheriff must be competent enough to handle responsibilities of the office as well as the administrative concerns of supervision, finance, and management. This additional competency to perform the Sheriffs' functions generally necessitates the need to provide increased compensation for professionalism in law enforcement.

Clerk of the Court

In each of the states the Clerk of the Court is elected. Salaries are set in accordance with the population category and salary minimums or ranges as specified in the tables for the respective states. However, there are a few unique characteristics which exist for Minnesota, Missouri, and Nebraska.

The State of Minnesota has a specific minimum salary for Clerks of the Court in accordance with population of the county. Table 18, Minimum Salary for Clerk of Court, Minnesota, illustrates the population categories and the salaries for the respective categories. The salaries are for those counties under 75,000. The counties with over 75,000 population have the salaries set by the County Board in accordance with local conditions.

The Circuit Court Clerks (Clerk of the Court) in the State of Missouri have their salary determined by statute through a combination of population and assessed valuation. The salaries can range from \$4,900 to \$14,350 due to all of the possible combinations of population categories and assessed valuation categories that can occur. It has been estimated that the salary increments based upon the population number thirty-six while the salary increments based upon assessed valuation could number forty-six. In essence, throughout the counties of Missouri the Clerk of the Court generally has no standard salary. However, the salaries from one county to another may vary by only a few dollars.

TABLE 18

MINIMUM SALARY FOR CLERK OF COURT
MINNESOTA

<u>Population</u>	<u>Minimum Salary</u>
less than 10,000	\$ 6,000
10 - 20,000	6,500
20 - 30,000	7,000
30 - 40,000	7,500
40 - 75,000	8,000

The State of Nebraska has a plan which states that Clerks of the Court are compensated similarly to County Clerks. However, Nebraska counties with a population of less than 16,000 do not have a Clerk of the Court.

A review of the tables indicating the salaries for the positions as compared to the other states and counties of similar population category, indicates that the Clerk of the Court in Iowa generally receives lower compensation than the Clerk in other counties of other states. The states of Nebraska and Iowa are fairly similar, but Nebraska in the higher population category is much above the Iowa salary for the same category. There is an exception, however, and that is in the lowest population category which illustrates that Nebraska, Missouri, and Wisconsin are somewhat lower than the Iowa salary.

Assessor

The Assessor is a position which varies greatly throughout the states. The State of Wisconsin has a system where the Assessors are organized under townships and are compensated via Civil Service. Illinois provides for a Board of Assessors that can be elected or a tax assessor who can be appointed after qualifying for the position through an examination. In all instances the salary is fixed by the County Board. The counties in Illinois that have a population of over 1,000,000 have an Assessor who must be elected and whose salary is also determined by the County Board. The salaries of the members of the Board of Assessors are also determined by the County Board. The range of salary for an appointed tax assessor in Illinois is illustrated in Table 19, Salary Range for Tax Assessor, Illinois.

TABLE 19

SALARY RANGE FOR TAX ASSESSOR
ILLINOIS

<u>Population</u>	<u>Salary Range</u>
less than 14,000	\$ 7,500 - 15,500
14 - 30,000	8,000 - 16,500
30 - 60,000	9,000 - 17,700
60 - 100,000	10,000 - 21,000
100 - 200,000	11,500 - 23,000
200 - 300,000	13,000 - 25,000
300 - 1,000,000	15,000 - 27,000

The State of Minnesota has County Assessors who are appointed by the County Board and the salaries are determined accordingly. However, for those counties with a population under 50,000, certain minimums have been fixed and are illustrated in Table 20, Minimum Salary for Assessor, Minnesota.

TABLE 20

MINIMUM SALARY FOR ASSESSOR
MINNESOTA

<u>Population</u>	<u>Minimum Salary</u>
less than 6,500	\$ 4,900
6,500 - 12,000	5,200
12,000 - 16,000	5,500
16,000 - 21,000	5,700
21,000 - 30,000	5,900
30,000 - 39,500	6,100
39,500 - 50,000	6,300
over 50,000	7,300

The County Assessors in the State of Missouri are elected and the salary depends upon the class of the county. In counties of the 1st Class (over \$300,000,000 assessed valuation) the salary minimum is \$12,500; 2nd Class counties (\$70,000,000 to \$300,000,000 assessed valuation) set a minimum of \$10,000. The 3rd and 4th Class County Assessors are paid by the number of entries related to property and the number of lists plus their travel expenses.

The Nebraska Assessors are elected in counties that have at least a 3,000 population. Their salaries are determined by the County Board and are based upon the minimums indicated for elected county officials in the State of Nebraska.

It is difficult to make a statement about the comparison of the position of Assessor throughout the states. The method for determining compensation and election or appointment varies as mentioned. In essence, even the Iowa method appointing the Assessor by Conference Board varies from the methods of other states. The review of the tables illustrating salaries for the positions in the various population categories (see Tables 8-12) appears to place Iowa County Assessors in a category of lower salaries in the counties with under 30,000 population; however, Iowa County Assessors in the over 30,000 population category seem to have comparable or even higher salaries.

Engineer

The County Engineer position is present in every state; however, there is a variance in the titles. The Illinois County Boards appoint a Superintendent of Highways and set the compensation. In Missouri, an Engineer is elected in counties of the 1st Class and can be appointed in 2nd through 4th Class counties. Third Class counties fix compensation not to exceed

\$6,000; 4th Class not to exceed \$4,800. The 1st and 2nd Class counties determine salaries by statute. In the other states, the County Engineer in many instances is called a County Surveyor and it appears the qualifications for the position are not equivalent to a professional engineer as required in the State of Iowa. Therefore, it is difficult to compare salaries based upon qualifications for the position. For this reason, there are not sufficient salaries for many of the states to make accurate comparisons. It does appear that Iowa salaries are above the average for the full-time County Engineer. Perhaps the reason for this is the legislation that the County Engineer has to be a licensed professional engineer and meet the requirements of the Iowa State Highway Commission relative to the responsibilities for administering the secondary road system.

Director of Relief

Each of the states reviewed may have county welfare directors. In the instance of the Illinois and Missouri directors, they are paid by the state and therefore are not under county jurisdiction. The other states that have county directors have specified in the statutes that these positions are in connection with the state social services system. The salaries are difficult to compare with the other states due to the circumstances that exist. If salaries were compared it would be state salaries rather than those salaries that are under the purview of the County Board or the state legislature.

Soldier's Relief Secretary

This position is strictly a state function in Illinois and Missouri. In the States of Minnesota and Wisconsin, there are veterans' service officers who fulfill the same role. However, in many instances, the state social services system combines the Soldiers' Relief Secretary and Director of Relief in the same position and functions through the state welfare office. Again, salaries are not available in other states for these positions except in a few instances and are not sufficient to provide for any direct comparison.

County Nurse

The State of Minnesota County Boards may appoint a County Nurse and fix the compensation. However, the only other state included in the review that can provide the same service is the State of Nebraska. There are statutes in the other states that provide for county medical employees but do not specifically mention a county nurse.

There are salaries listed for a nurse in the county health programs, but the responsibilities of the position are not in any similar to the position of County Nurse in the State of Iowa. The salaries in the tables illustrating the positions and population categories for the various states illustrate county nurse salaries. However, the responsibilities may be different and the salaries need to be reviewed with that in mind. The lowest population category illustrates Iowa County Nurse salaries somewhere in

between the Minnesota and Wisconsin salaries, with the States of Illinois and Missouri at the lower end of the scale. Most of the salaries seem to vary within the same range until the population of the county reaches over 60,000. At that point the salary increases become apparent.

Medical Examiner

As previously discussed, most of the states refer to the Medical Examiner as Coroner. In most instances, the Medical Examiner (Coroner) is paid a fee on a per case basis. The coroners in the State of Illinois are elected in all counties and have a minimum salary based upon population as illustrated in Table 21, Salary Ranges for Coroners, Illinois.

TABLE 21

SALARY RANGES FOR CORONERS
ILLINOIS

<u>Population</u>	<u>Salary Range</u>
less than 14,000	\$ 1,000 - 10,000
14 - 30,000	2,500 - 12,000
30 - 60,000	5,000 - 15,000
60 - 300,000	10,000 - 19,500
300 - 1,000,000	14,000 - 21,000

The State of Nebraska has its County Coroners working with the County Attorney and the Coroner's salary is determined by the County Board in accordance with the schedule for elected county officials. The other states have Coroners whose salaries are fixed by the County Board.

Summary

Generally, many of the Iowa county official positions can be found in other states. However, many of these peripheral states have statutes leaving most of the salary determination up to the County Board of Supervisors or similar body. There are some exceptions, but the exceptions primarily relate to the method of setting salary in accordance with minimums of ranges that are specified. The State of Minnesota includes cost-of-living increases. A unique characteristic in the States of Minnesota, Wisconsin, and Nebraska is that the salaries are set by the County Board a fixed number of days prior to the filing deadline for elected office. This system is utilized to provide potential candidates with information about the salary for the upcoming term of office and to prevent elected officials once they get into office from increasing salaries far above the minimums and in excess of the job's worth.

There is considerable differentiation in regard to salaries and the population level between the highest population range of 60,000 and all the other categories, 60,000 and less. This is possibly true because of the 60,000 population category and above being too broad and the gross increases in salary occur at the higher ranges.

On the average, the Iowa counties in the lowest population category seemed more comparable with counties in other states and were often higher than the ICMA national average. Examining the assumption that the larger the county, the larger the salary, has proven to be helpful. The states showing a consistent salary correlation with size were Missouri and Illinois where statutes dictate salary restrictions by citing specific salaries for Missouri county officials or by citing minimum and maximum for Illinois county officials. The Nebraska, Minnesota, and Wisconsin salaries definitely show that salary increases with the size of the population, but these states also have the most counties which vary and overlap in regard to size and salary.

It is apparent that many variables enter into the functioning of the county and its officials. These variables cannot be anticipated and flexible salary levels are needed which will allow County Boards or the state legislature to revise salaries in accordance with responsibilities and local conditions.

COUNTY/CITY COMPARISONS

There are several city official salaries that can be compared to the salaries of Iowa county officers. The City Council position is somewhat analogous to the Board of Supervisors; City Cler, County Attorney, Treasurer, Engineer and Assessor have obvious counterparts in the city. The Chief of Police, Director of Public Health, and the Public Health Nurse are somewhat compatible with the Sheriff, Medical Examiner, and County Nurse.

The average salary for city officials of Iowa is illustrated in Table 22, Iowa City Officials Salaries. The salary for most officers in the cities of less than 10,000 is comparable to salaries of the 10,000 population county. The Clerks and the Sheriffs are somewhat higher than similar positions in the cities. Because many positions in cities of that population have part-time workers, further comparison is not possible.

Counties with a population of 10,000-19,999 seem to have somewhat lower salaries for government positions than do cities in that same bracket. The position of Board of Supervisors, County Clerk, Sheriff, and Treasurer all seem generally lower than similar positions for cities. The next population grouping, 20,000-29,999, shows a similar trend although the office of County Treasurer has a higher salary associated with it. In both population categories, County Engineer's salary is distinctly higher than Municipal Engineer.

The trend completely reverses when the population grouping of 30,000-59,999 is reached. Most city positions are equal to or are lower than county positions. However, the full-time position of Mayor has a much higher salary than the Board of Supervisors position. This is also true for cities and counties with a population greater than 60,000. Other county positions for this same population category are lower or equal to the city positions. Again, the exception is the County Engineer whose salary is much higher than the Municipal Engineer.

TABLE 22

IOWA CITY OFFICIALS SALARIES

	Less than 10,000	10-19,999	20-29,999	30-59,999	60,000+
Mayor	12,000	8,550	12,624	13,302	20,568
(part time)	(1,820)	(3,600)	(7,552)	(2,200)	(5,258)
City Clerk	9,155	11,391	14,119	11,208	13,300
Attorney		15,996		12,975	20,784
(part time)	(1,806)	(4,519)	(12,324)	(9,702)	(18,504)
Treasurer		10,416	8,580	9,384	11,858
(part time)	(728)	(1,120)	(1,724)	(450)	
Chief of Police	9,003	13,128	13,780	12,972	16,243
Municipal Engineer		16,471	15,530	16,902	18,981
Director of Public Health			12,180		18,118
(part time)	(73)			(2,196)	(11,004)
Public Health Nurse			10,824	7,944	7,620
	N=92	N=7	N=5	N=5	N=5

N = Number of cities represented in each population category.

Apparently there is no significant or consistent difference between city and county officer salaries in the State of Iowa. The general exception, however, is the position of Engineer which generally carries a higher salary in the county.

A comparison of salaries in the five states of Illinois, Minnesota, Missouri, Wisconsin, and Iowa is illustrated in Table 23, Comparative Salaries of City Officials for Five States. The ranges seem to indicate large salaries for the council position in several states. The average Iowa salary is always well above the minimum salaries for the Board of Supervisor position at the 60,000 population range.

The position of City Clerk shows that Iowa cities offer salaries somewhat in the midst of the ranges of other cities. Iowa salaries for Attorney are on a part-time basis and only comparable with the minimum of each range.

The full-time City Treasurers in Iowa seem to have somewhat lower salaries than positions in cities. The full-time Iowa Treasurers do not reach the salary levels of Minnesota, Missouri, or Wisconsin cities with a population between 20,000 and 60,000. The position of Chief of Police seems generally higher paid in other cities than in Iowa cities for almost all population categories.

Cities have generally been thought of as having higher salaries for positions than the counties. This is generally true in the larger cities. However, as a city decreases in population, the activities within the city hall are generally less in small cities than in the small counties. In smaller counties, the focus of government is the county seat and the activities generated therein. The counties generally have considerably more activity in the smaller counties due to the land area under their jurisdiction. It is for this reason that county salaries in the smaller counties generally appear to be greater than the smaller city salaries.

COUNTY SALARIES/BUSINESS, STATE, AND FEDERAL COMPARISONS

Although not all job descriptions of county officials can be directly compared to jobs in private industry, the federal government, or the state government, many of the functions are similar. The state and federal governments and private industry represent the largest employers in the United States; if county official salaries are not comparable, most competent professionals would undoubtedly gravitate toward business and state/federal government employment as a means of procuring better salaries.

The federal government defines jobs and assigns each job a certain GS rating. Within each GS level there are ten steps representing tenure and experience. The comparable salaries for the positions of Auditor, Attorney, and Engineer are illustrated in Table 24, Private Industry and Federal Government: United States Effective Salary Ranges. Private industry salary ranges are also illustrated in Table 24. The first and third quartiles

TABLE 23

COMPARATIVE SALARIES OF CITY
OFFICIALS FOR FIVE STATES

	Less than 10,000	10-19,999	20-29,999	30-59,999	60,000+
Iowa Mayor (Avg.)	1,820*	3,600*	7,552*	2,200*	5,258*
Ill. City Council (1753)#	100-4,200	360-9,600	60-2,500	240-12,000	1,200-24,000
Minn. City Council	180-1,800	840-1,800	900-3,600	2,400-4,200	\$25/meeting
Mo. Council	12-840	192-4,800	60-1,200	120-3,600	3,000-7,500
Wis. Trustee	120-4,200	156-2,880	1,200-3,600	1,200-9,000	1,980-20,916
Iowa Clerk	9,155	11,391	14,119	11,208	13,300
Ill. Clerk (6470)#	180-12,000	720-19,000	720-17,500	600-17,000	4,500-20,000
Minn. Clerk	7,008-14,400	10,500-15,360	13,860	10,128-10,176	15,084
Mo. Clerk	360-13,728	6,000-13,548	6,240-12,996	6,900-11,004	10,800-17,749
Wis. Clerk	6,576-11,616	9,180-13,776	10,992-15,204	11,964-15,276	14,700-25,536
Iowa Attorney	1,806*	4,519*	12,324*	9,702*	18,504*
Ill. Attorney (9936)#	50-21,511	600-25,000	2,100-22,000	2,400-25,000	13,750-34,500
Minn. Attorney					
Mo. Attorney	96-9,600*	3,000-12,600	2,700-3,600*	5,040-7,200*	10,200-26,232
Wis. Attorney	2,160-16,500	6,228-12,996	10,668-13,644	17,148-2,400	21,540-34,296
Iowa Treasurer	728*	1,120*	8,580	9,384	11,854
Ill. Treasurer (4213)#	25-18,465	200-15,000	600-12,000	300-16,400	600-18,500
Minn. Treasurer	2,796-10,620	9,852-16,404	12,000	16,848-22,704	15,900
Mo. Treasurer		9,780-13,968	13,488	10,800-18,504	10,800-26,232
Wis. Treasurer	4,620-13,728	9,264-12,996	12,024-14,724	10,968-16,212	14,700-30,900
Iowa Police Chief	9,003	13,128	13,780	12,972	16,243
Ill. Police Chief (16,600)#	700-23,000	12,000-23,500	11,300-26,000	13,000-26,000	18,465-34,500
Minn. Police Chief	8,616-15,300	10,980-16,584	15,912-17,520	15,600-19,548	20,592
Mo. Police Chief	7,200-15,948	7,560-15,120	12,768-15,840	10,020-15,036	12,096-24,996
Wis. Police Chief	9,480-14,256	11,280-15,840	13,692-18,558	14,736-21,228	18,300-34,296

* Part time

Average across all Illinois cities

or the effective salary ranges for the country are used to show the range within each level. Private industry salaries appear somewhat higher than the federal government salaries, although in many cases the salaries for Step 10 in each GS level are higher.

TABLE 24

PRIVATE INDUSTRY AND FEDERAL GOVERNMENT:
UNITED STATES EFFECTIVE SALARY RANGES

	<u>Private Industry</u>	<u>Federal Government</u>
	<u>Annual Salary</u> <u>First & Third Quartiles</u>	<u>Annual Salary</u> <u>Steps 1-10</u>
Auditor I	\$ 9,024/11,040	\$ 8,055/10,467
Auditor II	10,548/13,032	9,969/12,957
Auditor IV	15,744/18,996	14,671/19,072
Attorney I	12,516/15,180	12,167/15,821
Attorney II	14,496/17,640	14,671/19,072
Attorney III	18,096/23,496	17,497/22,744
Attorney VI	33,492/42,780	28,263/36,741
Engineer I	11,100/12,600	8,055/10,467
Engineer II	12,000/14,136	9,069/12,957
Engineer III	13,812/16,452	12,617/15,821
Engineer VIII	27,900/34,500	28,263/36,741

Source: National Survey of Professional, Administrative, and Technical Pay. March, 1974. U. S. Department of Labor. Bureau of Labor Statistics.

It must be remembered that in the salary structure for elected county officials, no provision is made for tenure and experience. The County Auditors in the small Iowa counties appear to have comparable salaries to the Auditor I and II. The Auditors in the larger counties do not approach even the first quartile figure for the auditors in the city of Des Moines. This is consistent with a comparison with other state/county officials where Iowa was comparable in salaries for the smaller counties but not so for the larger counties.

The figures in Table 19 represent salaries for the entire United States. However, the federal government GS ratings are applicable to any geographical area including Iowa. More specific salaries for the Iowa geographic region are given in Tables 25, Effective Salary Ranges, Middle Management Personnel, Administrative Management Society Survey: 1974, and in Table 26, Iowa Employment Security Commission Surveys. Table 26 shows very comparable

TABLE 25

EFFECTIVE SALARY RANGES
MIDDLE MANAGEMENT PERSONNEL
ADMINISTRATIVE MANAGEMENT SOCIETY SURVEY: 1974

<u>Selected Positions</u>	<u>Des Moines</u>	<u>Cedar Rapids</u>	<u>Quad Cities</u>	<u>Omaha</u>	<u>Lincoln</u>	<u>Mid-Missouri Area</u>	<u>West Central United States</u>	<u>United States</u>
Accounting Manager	\$14,300/ 18,500	\$13,800/ 20,500	\$13,300/ 20,500	\$13,800/ 19,500	\$14,800/ 18,500	\$13,800/ 19,500	\$14,300/ 19,500	\$14,501/ 21,000
Auditor	11,800/ 13,100	10,800/ 18,500	9,800/ 13,800	11,800/ 15,500	9,800/ 14,300	8,500/ 9,800	9,800/ 14,300	11,501/ 17,000
Personnel Manager	13,800 22,500	13,300/ 18,500	13,300/ 20,500	16,500 22,500	12,300/ 20,500	13,800/ 21,500	14,300 20,500	14,501/ 23,000
Customer Service Manager	13,800/ 17,500	15,500/ 21,500	10,300 14,800	10,300/ 18,500	9,800/ 13,300	11,300/ 13,300	11,300/ 16,500	11,501/ 18,000
Manager Administrative Services	12,300/ 15,500	13,800/ 18,500	8,500/ 17,500	12,800/ 18,500	10,800/ 20,500	13,800/ 15,500	12,300/ 17,500	13,001/ 20,000
Branch Manager	11,300/ 22,500	11,300/ 14,800	15,500/ 19,500	9,300/ 19,500	13,800/ 21,500	9,800/ 13,800	9,800/ 14,300	10,501/ 19,000
Plant Manager	14,300/ 21,500	14,300/ 16,500	15,500/ 30,000	14,800/ 22,500	14,300/ 22,500	8,500/ 10,800	13,800/ 21,500	16,001/ 25,000

Source: AMS Guide to Management Compensation, 1975.

salaries in general for the State of Iowa and the county officials. In many cases the salaries seem somewhat lower but the actual jobs of the county officials entertain more responsibility despite similar function. On the whole, Iowa county officials' salaries seem to reflect remaining Iowa middle management salaries comparable to somewhat lower than those salaries.

The salaries for Iowa state government positions are illustrated in Table 27, Iowa State Government Salaries. The new salaries being proposed for this year are cited in Column 1; current salaries are in the second column. The positions of Auditor, Recorder, and Treasurer can be somewhat compared with the state positions of institutional business, administrative officer, personnel officer, and accountant. With the exception of the population range over 60,000, most county official salaries are lower than both proposed and present salaries of the state positions. The county salaries are similar to the entry level positions of the state offices, but the county positions probably entail more responsibility than entry level and should not necessarily be compared to Accountant I or Personnel Officer I. The county positions of Sheriff, Engineer, and Nurse have comparable positions within the state system and also very comparable salaries. Salaries of the state positions compare favorably with salaries of most county positions for counties with populations over 60,000.

CONCLUSION

The general concensus is that lesser populated Iowa counties generally have comparable salaries to counties in other states. However, the more populated counties seem to have better salaries than the counties with less population based upon the method of determining salaries according to the Code of Iowa. These salaries are not comparable to other states, large Iowa cities, private industry or federal government salaries. The division between counties of a lesser population and those of a larger population is underscored by the prevailing theory that increased population is indicative of increased responsibility, thus precipitating increased salary. It appears that somewhere above the 30,000 population category, an explosion of responsibilities occurs where the actual job responsibility undertaken becomes more complicated.

The demands upon government officials and the responsibilities associated therewith have probably been the basic reason why many states have opted for leaving compensation determination in the hands of the county governing body. In this manner, each county may adopt a compensation plan providing salaries comparable to those of similar positions in the county. Financially, a county may find this method more efficient and possibly cheaper due to a lower rate of salary in the county than one that has been prescribed in state legislation. The most flexible method of determining salary for elected and appointed county officials is placing the responsibility with the county governing board. County boards can increase or decrease salaries according to specific positions as well as unique needs of their respective counties.

TABLE 26

IOWA EMPLOYMENT SECURITY COMMISSION SURVEYSAVERAGE ANNUAL SALARIES
(AVERAGE ENTRY LEVEL WAGE)

<u>Selected Positions</u>	<u>Des Moines County</u>	<u>Henry- Louisa County</u>	<u>Lee County</u>	<u>Iowa Metro- politan</u>	<u>Cedar Rapids Area</u>	<u>Iowa City Area</u>	<u>Waterloo Area</u>
Accountant	\$ 12,456 (10,404)	\$ 10,524 (7,476)	\$ 15,312 (11,520)	\$ 11,520 (9,924)	NA	NA	NA
Administrative Secretary	8,280 (6,828)	7,128 (6,252)	NA	NA	NA	NA	NA
99 Industrial Engineer	12,192 (10,044)	NA	13,680 (10,788)	NA	NA	NA	NA
Traffic Manager	12,840 (9,684)	NA	NA	NA	NA	NA	\$ 11,568 (6,552)
Registered Nurse	8,772 (7,596)	8,484 (7,716)	8,592 (7,464)	NA	NA	NA	NA
Office Manager	10,236 (8,004)	9,540 (8,988)	10,464 (8,016)	10,092 (7,008)	\$ 9,324 (5,640)	\$ 8,904 (7,032)	NA
Retail Store Manager	10,572 (9,456)	10,440 (7,788)	10,764 (9,036)	9,588 (7,296)	9,840 (7,728)	NA NA	NA NA
Loan Officer (Bank)	NA	NA	NA	13,440 (7,200)	13,272 (NA)	11,976 (7,284)	15,156 (7,596)

Source: Iowa Employment Security Commission Surveys Published: 1973 and 1974.

TABLE 27

IOWA STATE GOVERNMENT SALARIES

	<u>Proposed*</u>	<u>Present**</u>
Accountant I	9,777 - 13,757	9,336 - 12,288
Accountant II	11,318 - 15,925	10,728 - 14,856
Accountant IV	17,557 - 24,704	15,600 - 21,936
Attorney I	13,102 - 18,435	12,288 - 17,184
Attorney II	15,925 - 22,408	14,136 - 19,896
Attorney III	19,357 - 27,236	17,184 - 24,192
Institutional Business I	10,266 - 14,445	9,336 - 12,864
Institutional Business II	12,478 - 17,557	11,736 - 16,368
Institutional Business IV	16,721 - 23,528	14,856 - 20,904
Administrative Officer I	10,266 - 14,445	9,336 - 12,864
Administrative Officer II	13,102 - 18,435	11,736 - 16,368
Administrative Officer IV	21,341 - 30,028	18,960 - 26,664
Personnel Officer I	9,777 - 13,757	8,904 - 12,288
Personnel Officer II	11,318 - 15,925	10,728 - 14,856
Personnel Officer V	16,721 - 23,528	15,600 - 21,936
P. H. Nurse I	9,777 - 13,757	8,496 - 11,736
P. H. Nursing Supervisor	13,102 - 18,435	11,208 - 15,600
County Social Services Director I	11,318 - 15,925	10,224 - 14,136
County Social Services Director II	12,478 - 17,557	11,208 - 15,600
County Social Services Director V	18,435 - 25,939	17,184 - 24,192
Highway Engineer I	13,757 - 19,357	12,288 - 17,184
Highway Engineer II	15,167 - 21,341	13,488 - 18,960
Highway Engineer VI	20,325 - 28,598	18,048 - 25,392

* Proposed for action during current legislative session

** Adopted July 1, 1974

It is the concensus of this comparison of salaries that consideration should be given to a salary structure which is flexible enough to meet local financial needs. In addition, a framework should be established to allow this flexibility to occur through responsibilities carried out by the County Board of Supervisors. These types of improvements will bring the State of Iowa in concert with the surrounding states.

IV. COMPENSATION PLAN

IV. COMPENSATION PLAN

The compensation plans for elected and appointed officials in each state vary in accordance with the characteristics of that state and its counties. The characteristics of the counties influencing a compensation plan generally relate to population, population density, and problems generating from the amount of population and its influence upon the administration and operation of government. In addition, the land area within a county and the area within incorporated cities are other influencing characteristics. Each of these characteristics relates to the amount of responsibility and workload for elected and appointed officials in their administration and operation of county government.

The plan that works in one state may not be the plan for another. Therefore, the compensation plan should be prepared based upon the characteristics of the county and state. It should express a methodology that represents a policy adaptable to the salary requirements for the county and the state and it should be commensurate with the duties and responsibilities performed by the elected and appointed county officials.

The basis for the current method of determining compensation is county population and assessed valuation. The population criteria serves as a common denominator for establishing county salaries in the states of Iowa, Illinois, Minnesota, Missouri, Nebraska, and Wisconsin. The recommendations for a compensation plan and the methodology for establishing salaries have been formulated using these states in comparison with the current Iowa plan.

Population is often used in association with other factors to determine the salary of an elected or appointed official. These factors include assessed valuation, collection of fees or the number of entries into records, extra compensations for committee work, and additional compensation for increased responsibility in a specific county office. The interfacing of population with assessed valuation is prevalent whenever the population of a county is associated with one of the other factors. However, the other factors indicated are only utilized in a few instances for purposes of increasing a county official's salary.

Assessed valuation is only used in Missouri and Minnesota. The State of Missouri utilizes assessed valuation in conjunction with population for all elected officials' salaries, but this also relates to the population class of the county. The State of Minnesota limits its use of assessed valuation to the office of Auditor and County Board members. The use of assessed valuation has been omitted in the other states undoubtedly due to the relationship valuation has with population. Normally, there is a very definite relationship in densely populated areas because of the relationships established between population and employment centers. . . commercial and industrial development. However, in the State of Iowa the rural counties vary considerably in the relationship of population to assessed valuation. Rural land in Iowa is taxed based upon its productivity. This method allows for a considerable difference in assessed valuation between counties of the same population size due to one county's not having land as productive as another. Therefore, a county may be penalized in the amount it can pay for salaries

even though it has a greater population. In order to equate salaries and to provide a method for determining salaries that will allow the setting of salaries commensurate with the workload of a county, it is recommended that the taxable assessed valuation factor be removed as a criteria for determining county officials' salaries.

The compensation plan for establishing elected and appointed county officials' salaries takes into consideration the methodologies and characteristics of the plans in the other states. In addition, it focuses upon the current characteristics of the Iowa methodology and the population of the counties in accordance with the workload relative to the duties and responsibilities of the county officials.

Compensation Plan Concepts

A compensation plan for the elected and appointed county officials needs to be revised to reflect the population of the county and the workload associated therewith. The inequities of the assessed valuation criteria have been reviewed and it is omitted from the concepts presented herein.

It is interesting to note that 82 of the 99 counties in the State of Iowa are within the population range of 0-29,999. The number of counties in each population category is as follows:

<u>Population</u>	<u>Number of Counties</u>
0- 9,999	15
10-29,999	67
30-59,999	8
60,000 plus	9

It is evident that the majority of counties are in the 10,000-29,999 category. When considering the characteristics of counties for the administration and operation of county government, the similarities are evident in the 0-29,999 category. It has been concluded from the cost efficiency study that there is a commonality of characteristics generally focusing upon expenditures and population. The sample county survey provides evidence that counties of similar population have similar problems and provide a similar level of service. This generally is true for all counties below 29,999 population. Similarities have been ascertained through the review and cost analysis for general government and cost for operating the respective elected and appointed county offices.

Therefore, a compensation plan concept has been based upon salaries which would be provided for elected and appointed county officials within the population range of 0-29,999; 30-59,999, and the 60,000 plus counties. It is believed that the population ranges offer the opportunity for a long-term designation of salary levels. The counties are few that, when growth occurs, will necessitate a county's moving from one category to another. Very few counties are on the borderline of moving from one population category to another. The designation of the population category and salaries set within those categories will allow for a continuity in salary guidelines. The population categories allow counties to have a basic approach to salary setting rather than having a wide variation from county to county throughout the state.

It should be mentioned that in arriving at this conclusion consideration was given to counties below the 10,000 population level. It was determined that the duties and responsibilities of the officials in these counties are exactly the same as those officials in the category to 29,999. The only difference that may exist is the volume of transactions performed due to an increased population. The volume is not so much greater that a substantial increase in personnel is required to perform the duties and responsibilities. Therefore, the only difference that might occur is the amount of supervision required for a few additional employees. The number of additional employees does not increase proportionately with the workload and the number of transactions which need to be performed from the counties under 10,000 to those counties between the 10,000 and 29,999 population category. It was determined that the 15 counties below the 10,000 population level should not be singled out and that a compensation plan established for the counties in the 10,000-29,999 population category would be an equitable plan for officials in those counties.

There have been three concepts considered for establishing elected and appointed officials' salaries. The three have characteristics which are considered to be appropriate. Each represents a different approach to salary setting; however, Concepts II and III are considered to be the most appropriate. The first concept relies strictly upon the existing method of establishing salaries. It is not reviewed in any great detail since it is considered to be out of date. In addition, the method by which salaries must be changed. . .approval by the legislature. . .proves to be a somewhat inflexible and cumbersome method. The requirements of legislative approval for salaries in order to meet county salary requirements comparable to those of the local area integrates a lack of awareness and potentially insufficient salaries since the legislature may not be totally cognizant of each county's salary requirements. It is apparent the legislature recognized the need for increased salaries when it approved legislation providing up to an \$1,800 annual increase for officials during the 1973 session of the legislature.

Concepts II and III focus upon the establishment of elected and appointed officials' salaries by Board of Supervisors. The methods will allow for the flexibility to revise compensation schedules in accordance with local needs through the knowledge and awareness of local conditions. The Board of Supervisors is charged with the responsibility of personnel administration and budget approval for the operation of county government. It is essential to the quality of governmental operations that personnel be employed and provided with career ladder opportunities to insure that experienced personnel are involved in the daily operation of county government. This is especially true when considering persons who fill the positions of deputies.

Concepts II and III focus upon the Board of Supervisors administering the compensation plan in their respective counties based upon criteria established by the state legislature. Compensation Boards, local or state, were not considered due to appointed persons not always being aware of personnel practices or having the experience to do compensation planning and position evaluation.

The three concepts are described as follows:

Compensation Plan: Concept I

In consideration of Concept I, it is imperative to review it since it is the existing method and has formed the basis for salaries in Iowa county government.

- o The method is based upon the relationships between population and assessed taxable valuation as described in the Iowa Code, Chapter 340.
- o The control of salaries in this concept remains with the state legislature and adjustments require legislative action. Salaries may not be comparable to other salaries in the county; thus, there is the possibility for some officials to be either over or under-paid.
- o The assessed valuation factor may offset an official's salary relative to population and the subsequent workload, if the population and the assessed valuation relationships are not in the proper balance.
- o There is no flexibility in the salary structure to meet cost of living needs or increased responsibilities, nor to increase salaries to a level competitive with local private businesses or other governmental agencies. It would be difficult to build in this flexibility with the current relationship of population and assessed taxable valuation.
- o This method could be improved by revising legislation which authorizes an increase in the salary derived from population and assessed valuation based upon a cost of living increase. The cost of living increase would have to be determined by a state agency. . . possibly the Iowa Employment Security Commission. . . another method could be to provide a cost of living increase commensurate with what may be provided state employees through the state merit system.

Compensation Plan: Concept II

This concept and Concept III are closely related. The emphasis is placed upon the Board of Supervisors establishing salaries based upon criteria set by the state legislature. The concept is reviewed as follows:

- o The salaries of elected and appointed county officials would be set in accordance with the following population categories:

0-29,999
30,000-59,999
60,000 plus

- o The County Board of Supervisors would establish the salaries within a range recommended for positions in the population categories. The range is illustrated in Table 28, Salary Ranges for Elected and Appointed Iowa County Officials. If salaries were not set at the maximum, officials would have the opportunity to receive cost of living increases or increases commensurate with increased responsibility.
- o A disadvantage in this concept is that the salary for any specific position might be established by the Board of Supervisors at the maximum. . .top of the range. If the Board of Supervisors would opt for setting all salaries at the top of the range, the flexibility of the system would be decreased.
- o Salary for each position would be set by the County Boards of Supervisors sixty days prior to the filing date for election to the position. This would provide the opportunity to equate each position's salary to local conditions and any changes therein. In addition, salaries could be related specifically to the position and not to the person occupying the position.
- o An advantage of this method is that it provides the state legislature the opportunity to establish the range and thereby retain control of the maximum salaries for the positions.
- o It would be advantageous in order to maintain salary levels with private business and other governmental salaries in an area through a cost of living increase. The basis for the cost of living increase could be determined by the Iowa Employment Security Division, or be in accordance with the cost of living index established in the state merit system. If cost of living increases were provided, the minimum and maximum of the range should increase accordingly.

Compensation Plan: Concept III

This concept does not greatly differ from Concept II. The only difference is that minimum salaries are established for the respective offices. The range which utilizes a maximum salary is omitted in this concept to eliminate the potential of County Boards of Supervisors setting all salaries at the maximum. The minimum salaries for each of the elected and appointed county official offices studied is illustrated in Table 29, Minimum Salaries, Elected and Appointed Iowa County Officials. The concept is described as follows:

- o The state legislature would establish minimum salaries as indicated in Table 29 and in accordance with the county population categories. The population categories are as follows:

0-29,999
30,000-59,999
60,000 plus

TABLE 28

SALARY RANGES
ELECTED AND APPOINTED IOWA COUNTY OFFICIALS

OFFICIALS	POPULATION CATEGORIES		
	0 - 29,999	30,000 - 59,999	60,000 Plus *
<u>Elected</u>			
Board of Supervisors	\$ 6,000 - \$ 8,800	\$ 8,000 - \$10,000	\$ 9,800 - \$13,200
Auditor	8,300 - 11,205	10,000 - 13,500	12,200 - 16,500
Clerk of the Court	7,900 - 10,700	9,600 - 12,900	11,600 - 15,700
Treasurer	7,900 - 10,700	9,600 - 12,900	11,600 - 15,700
Recorder	7,900 - 10,700	9,600 - 12,900	11,600 - 15,700
Sheriff	9,500 - 12,825	11,500 - 15,525	14,000 - 18,900
County Attorney	9,500 - 16,150	11,500 - 19,500	16,800 - 28,500
<u>Appointed</u>			
Assessor	\$ 9,300 - \$14,136	\$12,700 - \$19,304	\$17,300 - \$23,300
Engineer	16,300 - 22,000	20,000 - 25,000	22,500 - 28,100
Nurses	- - - - -	State Merit System - - - - -	- - - - -
Medical Examiner	- - - - -	Fee on a Per Case Basis- - - - -	- - - - -
Director of Relief	- - - - -	State Merit System - - - - -	- - - - -
Soldier's Relief Secretary	5,400 - 7,300	6,600 - 9,000	8,100 - 10,900

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* The counties of Linn and Polk may require greater salary ranges due to their size and problems associated therewith.

TABLE 29

MINIMUM SALARIES
ELECTED AND APPOINTED IOWA COUNTY OFFICIALS

OFFICIALS	POPULATION CATEGORIES		
	0 - 29,999	30,000 - 59,999	60,000 Plus *
<u>Elected</u>			
Board of Supervisors	\$ 6,000	\$ 8,000	\$ 9,800
Auditor	8,300	10,000	12,200
Clerk of the Court	7,900	9,600	11,600
Treasurer	7,900	9,600	11,600
Recorder	7,900	9,600	11,600
Sheriff	9,500	11,500	14,000
County Attorney	9,500	11,500	16,800
<u>Appointed</u>			
Assessor	\$ 9,300	\$12,700	\$17,300
Engineer	16,300	20,000	22,500
Nurses	- - - - -	- - - - - State Merit System - - - - -	- - - - -
Medical Examiner	- - - - -	- - - - - Fee on a Per Case Basis - - - - -	- - - - -
Director of Relief	- - - - -	- - - - - State Merit System - - - - -	- - - - -
Soldier's Relief Secretary	5,400	6,600	8,100

* The counties of Linn and Polk may require higher salary minimums due to their size and problems associated therewith.

- o Each category would have a minimum salary for the respective elected and appointed county official positions. The recommended minimums are shown in Table 29.
- o This concept guarantees all elected and appointed officials of having at least the minimum salary commensurate with the duties and responsibilities of the position.
- o The County Board of Supervisors would establish a salary for each position either at the minimum or above. The omission of a maximum salary would provide the flexibility for the County Boards of Supervisors to establish salaries comparable to other government agencies and private businesses in the county.
- o The salaries should be set sixty days before the filing deadline for election to the office. This would prohibit the Board of County Supervisors from increasing salaries after being elected and would provide the opportunity to equate each position's salary to local conditions. The salaries could be related specifically to the position and its responsibilities and not to the person occupying the position.
- o This concept places the function of establishing salaries totally with the Board of Supervisors. The omission of a maximum avoids having to modify state statutes on a frequent basis whenever there is the need to increase salaries for the respective officials.
- o This method will also eliminate the need to establish cost of living increases in accordance with a cost of living index established for the state. The Board of Supervisors could increase the salary in accordance with the respective cost of living increase established for the state or the respective area.

The recommendation is for the state legislature to adopt legislation implementing Concept III. The Board of Supervisors should accept the responsibility and incorporate the procedures at the next annual salary review prior to preparation of the annual budget.

County Official Salaries

It will be noted by review of Table 28, Salary Ranges, Elected and Appointed County Officials, and Table 29, Minimum Salaries, Elected and Appointed County Officials, that there is a differentiation made between the respective offices. The difference has been made due to a review of the duties and responsibilities of the respective offices and the on-site reviews of the offices in the sample counties. In addition, the duties and responsibilities of the various offices differ to such a degree that there is the need to provide a compensation plan recognizing the differences.

The recommendations are based upon a study of salary comparables in the state and an assessment of the duties and responsibilities of the position. The job descriptions for the respective positions are included in the Appendix. The

suggested salaries for the elected and appointed county positions are listed in Table 30, Suggested Salaries, Elected and Appointed Iowa County Officials. The rationale for the suggested salaries is described as follows:

Elected Officials

- o Board of Supervisors. A position on the Board of Supervisors in the smaller counties is generally considered to be a part-time position. This is generally true for counties under the 30,000 population level. Above the 30,000 population level, many persons elected to the office generally consider it a full-time position. Depending upon the characteristics of the county and the demands placed upon the elected officials, the individual may work at the job full time. However, it is generally not required. In the counties over 60,000 population, the amount of time devoted to the job is generally dependent upon the characteristics of the individual and/or the characteristics of the county and the demands placed upon the individual's time. As the counties increase in size, the demands are greater and very often individuals in the larger counties of Iowa will devote nearly full time to the position.

Therefore it is recommended that the minimum salary for the Board of Supervisors and the suggested salary be at a lower level than those elected officials who are considered to be full-time employees of the county and professional county employees. The counties of Linn and Polk may require greater salaries due to the operation of county government and problems associated therewith.

- o Auditor. The position of Auditor in the administration and operation of county government is the focus of attention based upon the relationship the position has with the Board of Supervisors. In addition, general administration for the operation of county government and budget preparation flows through the Auditor's office to the Board of Supervisors. It became apparent in a review of the responsibilities of the Auditor and in the on-site visits that the Auditor serves as a county "secretary or administrator."

Therefore, the salary recommendations have been made to reimburse the Auditor for services provided commensurate with the responsibilities.

- o Treasurer, Recorder, Clerk of the Court. The duties and responsibilities of each of these offices are unquestionably different. However, the basic principles involved in the administration of the offices do not vary to any great degree. The workload does not differ considerably with the exception of the Recorder in the smaller counties. It is recommended that the Recorder's duties and responsibilities be combined with the Clerk of the Court and performed in that office in the counties below the 30,000 population level. In counties above the 30,000 population level, the Recorder's office is recommended due to the increase in workload at that level of population.

The salary recommendations have been made for each of these officials to be the same.

- o Sheriff. The Sheriff's salary is dependent upon the benefits accrued to the position. Many of the counties provide a housing allowance and automobile while other counties may not. These benefits influence the total salary the Sheriff receives. The recommended salary is a base salary that takes into consideration the furnishing of an automobile only.
- o County Attorney. The position of County Attorney varies depending upon the requirements placed upon the attorney relative to private law practice. This primarily applies to the larger counties where there is sufficient legal work to require a full-time County Attorney. However, in the smaller counties a full-time attorney is usually not justified unless a full-time County Attorney could be appointed on a regional basis to include two or more counties and a salary be appropriated commensurate with the workload and responsibilities.

Therefore, the salary recommended is for a part-time position in the smaller counties and a full-time position in the larger counties.

Appointed Officials

- o Assessor. The salary of the Assessor is set by the Conference Board and there appears to be a question as to what the salary of the Assessor should be. There is no consistency in the Assessor's salary within a population category. The only apparent factor that is considered is that the very large counties in population and land area should receive considerably more salary than the smaller counties.

The recommended salary is in accordance with comparables for other states and jobs within the state.

- o Engineers. The County Engineers are the highest paid officials in county government. The reasoning for this is that the requirements for a professional licensed engineer generate a salary requirement of this nature. In addition, the Engineer has to be recognized by the Iowa State Highway Department. The requirement for a professional necessitates the salaries received. Another factor is that in many counties there is only one, or possibly two or three, persons qualified to accept the position.

Therefore, the demand for the services within those counties causes the salary to increase over and above other county officials.

- o Medical Examiner. The Medical Examiner currently operates on a fee basis. The fee is based upon a per case cost. There is no recommendation for changing this procedure.
- o County Nurse. The County Nurse presents a situation similar to that of the County Engineer. The County Nurse must meet state licensing requirements for practicing in the State of Iowa, and must be a

TABLE 30

SUGGESTED SALARIES¹
 ELECTED AND APPOINTED IOWA COUNTY OFFICIALS

Officials	County Population Categories				
	0-9,999	10-19,999	20-29,999	30-59,999 ²	60,000 Plus ^{2,3}
<u>Elected</u>					
Board of Supervisors	\$ 6,000	\$ 6,960	\$ 7,920	\$ 8,000- 9,200	\$ 9,800-12,540
Auditor	9,130	9,540	9,960	10,000-12,000	12,200-15,250
Clerk of the Court	8,700	9,085	9,480	9,600-11,500	11,600-14,500
Treasurer	8,700	9,085	9,480	9,600-11,500	11,600-14,500
Recorder	8,700	9,085	9,480	9,600-11,500	11,600-14,500
Sheriff	10,500	10,925	11,875	12,650-14,375	14,700-17,500
County Attorney	10,500	10,925	11,875	12,650-17,250	18,480-25,200
<u>Appointed</u>					
Assessor	9,765	10,230	11,625	13,970-17,145	19,030-22,490
Engineer	17,115	18,745	20,375	21,000-23,000	23,625-27,000
Nurses	- - - - -	- - - - -	- - - - -	State Merit System - - - - -	- - - - -
Medical Examiner	- - - - -	- - - - -	- - - - -	Fee on a Per Case Basis - - - - -	- - - - -
Director of Relief	- - - - -	- - - - -	- - - - -	State Merit System - - - - -	- - - - -
Soldier's Relief Secretary	5,940	6,480	7,020	7,260- 8,250	8,910- 9,720

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- Salaries are suggested and are valid only for 1975; local conditions and population may influence salary levels.
- The county population range prohibits suggesting a specific salary due to the variance in county population and levels of responsibility.
- The counties of Linn and Polk require higher suggested salaries due to their size and problems associated therewith.

registered nurse. The County Nurse has been appointed by the Board of Supervisors and has served in that position directly responsible to the Board of Supervisors or the position has been made a part of the County Health Department. The salary for the position has been in accordance with the salary for County Health Department nurses which is in accordance with the state merit system. There is no recommendation for the salary of the County Nurse other than to continue the current process.

- o Director of Relief (Overseer of the Poor). This position is appointed by the Board of Supervisors but serves under the auspices of the state welfare system which has an office in each Iowa county. These offices occur only in the counties that are classified as "integrated." Therefore, being under the auspices of the state welfare office, the Directors of Relief, even though appointed by the Board of Supervisors, receive a salary in accordance with the appropriate grade and step of the state merit system. There is no recommendation for any revision to this process.
- o Soldiers' Relief Secretary. The Soldiers' Relief Secretary does not exist in each county. In many of the counties there is a Veterans Commission which reviews and gives approval to expenditures for the Commission. The Commission's expenditures and requests for approval of items relating to veterans' affairs often come from the state welfare office. Very often the responsibilities of a Soldier's Relief Secretary are combined with the county welfare office. In other instances, the county does appoint a Soldier's Relief Secretary to serve the Commission and also administer any services that are required to assist veterans in the county.

The recommendations for salary when there is a Soldier's Relief Secretary, is included in Table 30, Suggested Salaries, Elected and Appointed County Officials.

- o Deputies. The compensation of deputies for the county officials . . . Auditor, Treasurer, Clerk of the Court and Recorder. . . is fixed at the maximum of 80 percent of the elected official's salary; deputies in excess of two may not exceed 75 percent. The first and second deputy for the sheriff may receive 85 percent of the Sheriff's annual salary. Other deputies' salaries are fixed by the Board of Supervisors. The Deputy County Attorney's salary may be set at 85 percent of the County Attorney's salary. The statutes regulating the deputy salaries are Section 340.4 through 340.10.

Currently, the deputies generally receive the full percentage of the elected official's salary specified in the statute. The normal practice is to obtain the maximum salary. However, in many instances the maximum is justified because of the deputy's experience,

tenure and knowledge of the office's operation. It is conceivable that the deputy in many offices should be at a higher salary than the elected official due to the official's lack of awareness and knowledge of the office's functions and responsibilities.

The current method of setting deputies salaries limits the flexibility for increased salaries and encourages a salary at the maximum level. In order to encourage flexibility and to pay a deputy a salary commensurate with the experience and the tenure in the position, it is recommended that the maximum be deleted from the statute. The percentages are guidelines, but should not be utilized to prevent career-oriented personnel from leaving the position because the maximum salary is not adequate.

The recommendations for a compensation plan are to utilize Concept III which will allow the greatest flexibility for either decreasing or increasing salaries in accordance with salaries for comparable positions within the State of Iowa. It is the intent of the recommendation to serve as a guide for county Boards of Supervisors to utilize in the setting of salaries.

**V. COMPENSATION PLAN:
ADMINISTRATION**

V. COMPENSATION PLAN: ADMINISTRATION

The recommendation to place the responsibility of establishing salaries with the Board of Supervisors requires supportive guidelines to assist the Board members in meeting their responsibility. Board members in many instances have not had experience in salary review procedures. Therefore, there are presented herein two alternative sets of guidelines that may be utilized by the County Board.

The first set of guidelines employs certain criteria that should be considered by the Board in determining salaries for the respective positions. Thus, after giving consideration to each of the elements, the setting of a salary would be at the discretion of the Board. This method is the simpler of the two. The second set of guidelines retains some of the criteria included in the first, but includes an evaluation process based on a ranking system. The result is a determination of salaries formulated on the rank of the position.

There are certain responsibilities that accrue to the Board of Supervisors in following either of the alternatives. Those responsibilities are set forth as follows:

o Maintaining Job Descriptions

The Board of Supervisors will have to keep abreast of the duties and responsibilities of each position to properly evaluate salary needs. Therefore, it is pertinent that the following activities are performed by or at the direction of the Board:

- . New or Changed Positions. Whenever a position's responsibilities are altered or there is a new position created, the Board of Supervisors will prepare or direct the preparation of a Job Description of the changed or proposed position. This will be reviewed and approved by the Board of Supervisors.
- . Annual Review of all Positions. An annual review of all Job Descriptions and the respective positions will be conducted by the Board of Supervisors. This is to ascertain whether or not the content of any position has changed to a degree that would affect its salary evaluation. At this time all Job Descriptions which are found to be inaccurate or incomplete in describing the work as currently expected to be performed will be revised and reissued to reflect current needs. This will be done to keep Job Descriptions up-to-date whether or not the changes affect evaluation and compensation.

o Evaluating New or Changed Positions

It is the responsibility of the Board of Supervisors to establish the relative worth and the proper compensation for all new or changed positions prior to the revision of salaries.

- . New Positions. When the Job Description of a new position has been approved by the Board of Supervisors, they will proceed with evaluation. This evaluation will be directed to establishing the relative worth of the position when compared with all other included positions and will establish the proper rate of compensation.
- . Changed Positions. When as a result of the annual review of all positions it is discovered that some positions have changed, the changes will be carefully reviewed by the Board of Supervisors. If it is determined that the changes are of a significance that would affect the worth of a position, either to increase or decrease that worth, the Board of Supervisors will proceed to re-evaluate the position and establish the proper rate of compensation to reflect the changed relative worth of the position.

o Maintaining the Salary Administration Program

Upon approval by the proper authorities of the Salary Administration Program as it affects the included positions, it is the responsibility of the Board of Supervisors to maintain the program.

- . Salary Data. The Board of Supervisors will direct the maintenance of a continuing program of inquiry and analysis relative to salaries paid in the labor market area for work comparable to that of the included positions. There will be salary surveys conducted as needed and files maintained of published salary data; the Board of Supervisors will make the necessary analyses of all published or otherwise acquired salary information.
- . Preserving the Salary Structure. The Board of Supervisors is charged with the responsibility of preserving the approved salary structure on a current basis to meet, at all times, the Board's stated policy. This responsibility includes:
 - .. Reviewing, at a frequency no less than once each year, all salaries being paid for comparable work in the area through the use of special salary surveys, or published, or otherwise acquired valid salary information.

- .. Adjusting the compensation structure as appropriate, while still maintaining the proper position evaluation worth relationships of all included positions.
- .. Bringing appropriate matters to the attention of the proper state authorities and making recommendations for change in the Salary Administration Program as may be required and seeking approval of necessary changes.
- .. Assuring that all aspects of and changes to the program of Position Evaluation and Salary Administration are properly documented and published and distributed to authorized officials so that compliance with state policy is a matter of record and readily available for audit.
- .. Directing the proper publication and announcement of the compensation to be paid to elected officials and other relevant information or data at least sixty (60) days prior to the opening date of filing for election.

If the Board of Supervisors performs or directs the performance of the above procedures, sufficient information about each position should be available to perform the appropriate evaluations.

Criteria for Salary Increases or Decreases (Method 1)

This method of salary setting is based solely upon the use of the best judgment of the Board as it views the position requirements, tenure and stability, and performance. The criteria are presented as follows:

Position Requirements Criteria

- . Additions to, or reduction of, the duties or responsibilities of the position which have changed the worth of the position during the year, either by the Board of Supervisors action or as a result of changes to the Iowa Code.
- . Increase or reduction to the population which would change a county from one population class to another.
- . Factors in the position content which, though the duties are not markedly changed, may have changed the complexity of the work.
- . Change of the number of persons supervised.
- . Required educational levels and/or state certifications.

- . Required background and experience as it relates directly to the tasks to be performed and also necessary experience in county government.

All of the foregoing criteria are Position Requirements and should be considered with no thought of the incumbent. The job is being considered and not the person. When the position's worth has been established, the following criteria are used to determine the worth of the individual in the position:

Individual Performance Criteria

- . The past year's job performance. Specifically, any outstanding achievements that saved the taxpayers money or actions that created positive taxpayer awareness of particular county or state plans/programs.
- . Leadership ability--considering judgement, decisiveness, and effectiveness in supervising and leading.
- . Planning--consider ability to use budgeting information and analysis ability to spot trends and make adjustments to obtain the optimum use of county revenues.
- . Organizing--consider ability to set up and maintain a smooth running operation.
- . Staffing--consider ability to employ and retain good personnel.
- . Contacts with taxpayers--consider ability in dealing with different taxpayers with different problems.
- . Working relations--consider how well the person uses his ability to communicate (oral and written) and get along with others.

Utilizing these criteria presents the most simple procedure for the Board of Supervisors in evaluating a position and a person for an increased salary.

Position and Salary Evaluation (Method 2)

Prior to establishing the base salaries of the positions, the matter of the proper ranking or evaluation of the positions should be decided. The method of evaluation which is recommended to be used is the Paired Comparison and Degree of Difference Method.

This method could be used by the Board of Supervisors as the means of determining the relative worth of the included positions. The method is explained in the following steps:

- Step 1. Each member of the Board of Supervisors will have an accurate and up-to-date Job Description of all included positions. These he will study so as to be fully aware of each job's content.

Step 2. The Board of Supervisors will meet and agree on the positions to be included in the evaluation process. Generally the included positions will be all full and part time officials whether elected or appointed and all deputies or assistants. All positions will be evaluated as if they were full time positions.

The excluded positions would be those on the merit system whose position grade and compensation is fixed by other authorities.

A grid will be prepared with all included positions for the use of each member of the Board of Supervisors in employing the Paired Comparison Method. This grid will appear as in the following abbreviated example:

	Assessor	Auditor	Clerk of Court	Treasurer	Recorder	Sheriff	Engineer	Total
Assessor								
Auditor								
Clerk of Court								
Treasurer								
Recorder								
Sheriff								
Engineer								

Step 3. Each member of the Board of Supervisors will rank the included positions separately. The process requires that each position be compared with each of the other positions, thus giving the method its name as the Paired Comparison Method.

For example, working from the top down through the position titles in the left hand column, the Assessor is compared with the Auditor. If the Assessor is believed to be of higher rank than the Auditor a check (✓) is placed in the box to the right under the Auditor heading.

Such checks (✓) are only made when the position under primary consideration is regarded as higher than the position to which it is being compared. As a result of this first paired comparison no check is placed under the Auditor heading because this Board member did not regard the Assessor as higher in rank than the Auditor.

Proceeding with the paired comparisons, the Assessor is next compared with the Clerk of the Court. The position of Assessor was regarded as higher in rank than the Clerk of the Court so a check (✓) is placed on the grid to record this opinion.

	Assessor	Auditor	Clerk of Court	Treasurer	Recorder	Sheriff	Engineer	Total
Assessor	NA		✓	✓	✓			3
Auditor								
Clerk of Court								
Treasurer								
Recorder								
Sheriff								
Engineer								

The paired comparisons are continued as the position of Assessor is evaluated against each of the other positions and the results are recorded by the person doing the rating.

In this instance, the member of the Board of Supervisors doing the rating was of the opinion that the Assessor ranked higher than the Clerk of the Court, the Recorder, and the Treasurer.

By the continuation of this process, each position is compared with each other position and receives a check (✓) in each instance where it is regarded as higher than the other in the paired comparison.

The end result of the evaluation of the included positions in the opinion of one member of the Board of Supervisors may appear as follows:

	Assessor	Auditor	Clerk of Court	Treasurer	Recorder	Sheriff	Engineer	Total
Assessor	NA		✓	✓	✓			3
Auditor	✓	NA	✓	✓	✓			4
Clerk of Court			NA					0
Treasurer			✓	NA	✓			2
Recorder			✓		NA			1
Sheriff	✓	✓	✓	✓	✓	NA		5
Engineer	✓	✓	✓	✓	✓	✓	NA	6

This establishes the rank of the included positions as seen by this member of the Board of Supervisors.

- | | |
|-------------|-----------------------|
| 1. Engineer | 5. Treasurer |
| 2. Sheriff | 6. Recorder |
| 3. Auditor | 7. Clerk of the Court |
| 4. Assessor | |

Step 4. The Board of Supervisors will meet and discuss their individual opinions on ranking. Opinions will be solicited and expressed as to "Why I consider this position as of higher rank than that position."

The result of this meeting will be agreement and decision as to the proper ranking of all included positions. This method of ranking may be used for the elected or appointed positions illustrated in the example; it may also be used by the Board of Supervisors to rank all positions in county government. This could be done either by department or for positions under the supervision of other elected officials, thus providing the Board with a measure to evaluate position and salary recommendations by elected and appointed officials for employees in their respective offices.

The decision on the proper ranking may be difficult to achieve based on the Board not being able to arrive at a majority opinion. This need not be a major concern. The next steps will attempt to measure the degree of difference between the positions. In essence, the next steps employ the Degree of Difference method which is utilized after the ranking of positions to determine, in the opinion of the Board, how much difference there may be between positions. The degree of difference results will provide the Board with a rationale and guidelines to establish position salaries.

Step 5. In ranking positions, a difference of about 15% is regarded as the smallest amount that can be detected without the use of highly sophisticated and complex methods of position evaluation. Recognizing this to be a true statement, the Degree of Difference method recommended for use after the included positions have been ranked will employ a scale having a difference of 15% between numbers on the scale. Each number on the scale is considered as one step.

The following table shows 25 steps or intervals that may be used to measure the degree of difference in positions. The table reads from left to right. The first step is 7, the next is 8, then 19 and 20 on. There is approximately a 15% difference between each step. For example: $7 + 1.05$ (15% of 7) = 8.05; the 8.05 is adjusted to 8; $8 + 1.2$ (15% of 8) = 9.2, the 9.2 is adjusted to 9; and so on to the end of the scale which is $175 + 26.25$ (15% of 175) = 201.25, adjusted to 200.

7	8	9	10	12
14	16	19	22	25
29	33	38	43	50
57	66	75	87	100
115	133	150	175	200

The method of using the table is to compare positions by determining, in the opinion of the Board, how many steps difference there is between one position and another. The criteria to be used in measuring the degree of difference are as follows:

- a. If no difference can be seen between the two positions under examination, they are the same and should be given the same step rating on the chart.
- b. If a difference is believed to be discernible after a thorough examination, there is a one-step difference or approximately a 15% difference between the two positions.
- c. If a difference is quite apparent after a thorough examination, there is a two-step difference which, from the scale of 15% intervals will amount to a difference of 33%.
- d. If a difference is quite obvious without a thorough examination, there is a three-step difference or more which would represent a difference of 50% or more on the scale.
- e. If the differences appear to be greater than three steps, the degree of difference should be determined by comparison with another group of positions where the differences between any two are not greater than three steps.

The Board of Supervisors will work together in reaching the decisions on the degree of difference after agreement has been reached on the ranking.

The results of their work may appear as follows:

Clerk of the Court (lowest position being ranked)	7 points
Recorder (a two-step difference)	9 points
Treasurer (a three-step difference)	14 points

and so on until all positions have been measured as to degree of difference. Since the Clerk of the Court is the lowest position ranked in the example, the degree of difference is set based upon the step given to the previous position; thus, on the chart three steps difference between the Recorder and Treasurer would be 14.

Step 6. When this evaluation is completed, a chart should be prepared which shows the evaluation results and the current and proposed compensation, as follows:

Position	Evaluation Points	Current Compensation	Proposed Compensation Base	Proposed Compensation Merit
Clerk of Court	7	\$	\$	\$
Recorder	9	\$	\$	\$
Treasurer	14	\$	\$	\$

Having inserted the current compensation figures, the Board of Supervisors can determine whether or not there appears to be fair and equitable by consultation and by review of Salary Worth which has been acquired as mentioned earlier in this Chapter. There should be a fitting relationship in salary to the evaluation points in that a position which has more evaluation points than another position should be paid more. The Proposed Compensation Base will be inserted when this decision is made.

NOTE:

It must be remembered that all positions have been evaluated whether full time or part time and the evaluation has been on the basis of full time application to the job. Therefore, once the proper compensation for a full time employee in the various positions has been determined, decisions must be reached as to the proper compensation for those employees who work only part time. This is a question of determination of the percent of the expected "usual" time of a full time employee that the part time employee gives to the job.

If the compensation for a position, as evaluated, would be \$7,000.00 per year for a full time incumbent, it would be appropriate to pay only 50% of that sum for an employee who was expected to spend only approximately 50% of the usual full time on the job.

Once the proper base compensation of the position has been established, the next consideration is the merit of the individual. The judgement of the Board of Supervisors is now directed to determining the worth of the individual in the position. In doing so they will use the criteria given earlier under the heading Individual Performance Criteria. The figure which is agreed upon is inserted in the column headed Proposed Compensation Merit.

Conclusion

The second method provides a rationale for arriving at a decision as to what positions have a greater worth and should receive a higher salary in the opinion of the Board. It also provides for the determination of the proper compensation for meritorious performance after the worth of the position is established. The procedure should be utilized ninety days prior to the filing deadline for an elected position and ninety days prior to the annual county budget hearing for appointed employees. The procedure may not have to be followed each year if position characteristics remain the same. Of course, the evaluation of elected positions would occur only prior to the election for the position.

The Board may elect to rank all elected positions at the same level and pay each the same salary. The rationale should however be utilized in the evaluation of appointed county employees within the respective departments.

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APPENDIX

I. COST EFFICIENCY

I. COST EFFICIENCY

An analysis of the elected county offices and selected appointive offices has been made in terms of cost efficiency relative to the elements of qualifications of officials, training, supervision and use of personnel, use of automated equipment, and work load.

Qualifications of Officials

Specific qualifications are required for the county attorney, who must be a member of the bar, and the sheriff, who must complete the course at the Iowa Law Enforcement Academy, within a prescribed time after election. The only requirements for the other elected officials are that they be elected, that they take an oath to support the United States Constitution and the Iowa Constitution, and that they be bonded, as required.

The qualification for the appointive position of county engineer is that the person must be a registered engineer, and the qualification for the appointive position of county assessor is that the person must pass a state examination.

To satisfactorily perform the duties of the elective offices, the officials should have some expertise in the art of public relations, some administrative abilities, and a background of education and experience sufficient to cope with the technical aspects of their respective offices. The determination of these qualifications is in the hands of the voters, which is the normal process for selection of elected officials in all levels of government.

Training

There are no formalized training requirements or programs for officials and employees of county government. The training received by elected officials, appointed officials, deputies, and clerks, is primarily on-the-job training. The new official looks to others in the office, or to other offices in the courthouse, for guidance in the performance of the required duties. Frequently, the newly elected official is familiar with the duties of the office, having served as a deputy prior to being elected to the office. The newly appointed employee receives supervision, instructions and on-the-job training from the official and may receive assistance from other employees in the office.

The Iowa State Association of Counties (ISAC) holds a one-week school for newly elected officials during January, following a county election. This includes general orientation, plus separate work sessions for each office. ISAC also holds three other meetings during the year. The emphasis at these meetings is new legislation effecting changes in county operations.

The elected officials for each office have their own organization which is affiliated with ISAC. These groups have statewide meetings, in conjunction with ISAC meetings, and they also have district meetings. There are six districts, established according to location, which encompass all 99 counties.

Training materials are available through ISAC, the Iowa University Institute of Public Affairs, and other governmental agencies. Detailed office manuals are the major source of training materials; however, during the time of this study most of these manuals were in process of being written or revised, and were not available for use in the offices.

The present training materials tend to be interpretations of the Iowa Code and detail explanations of the many duties within each office. These manuals are well written and provide a vast source of information for the elected officials, their deputies and clerks. The problem lies in the fact that no organized research by all of the 99 counties is being carried out; therefore, the manuals perpetuate the systems which have not materially changed over a period of many years.

Therefore, training should be provided that would involve training based upon new methods and procedures for the operations performed in the various offices of county government.

Supervision and Use of Personnel

In studying the twelve counties, it was found that the services performed in the offices of auditor, treasurer, recorder, county attorney, sheriff, clerk of court, assessor, and county engineer, are very much the same in all counties. The differences among the counties depend upon the volume of transactions; and these varying volumes determine the nature of the jobs of the elected and appointed officials.

In counties with less than 30,000 population (this includes 82 counties), the officials, assisted by a varying number of deputies, are doers as well as having responsibilities for total operation of the respective offices. As the counties increase in size, the number of personnel increases and the officials' jobs become more management oriented.

In the counties with less than 30,000 population, there is a very general trend of increased number of deputies according to size of the counties. However, there are considerable variances among specific counties as to the number of deputies and the ratio of deputies to clerks. A small office in a small county requires a minimum of one deputy, who can act on behalf of the official during absence. In all other counties, the number of deputies should be dependent upon the workloads; however, this theory does not prevail, as is shown by the following information for the nine counties with population of less than 30,000.

o Auditor:

<u>County</u>	<u>Deputies</u>
9,280	2
9,360	1
13,330	3
17,270	1
18,510	1
20,610	2
22,180	1
22,740	2
26,470	2

o Treasurer:

<u>County</u>	<u>Deputies</u>
9,280	2
9,360	1
13,300	3
17,270	2
18,510	2
20,610	2
22,180	2
22,740	3
26,740	2

o Recorder:

Each of the recorders in the nine counties of less than 30,000 population had one deputy.

o County Attorney:

None of the counties of less than 30,000 population had an assistant county attorney except one which had a very minimum of part-time assistance.

o Sheriff:

<u>County</u>	<u>Deputies</u>
9,280	2
9,360	3
13,330	2
17,270	2
18,510	2
20,610	2
22,180	2
22,740	4
26,470	5

o Clerk of Court:

<u>County</u>	<u>Deputies</u>
9,280	2
9,360	2
13,330	1
17,270	2
18,510	1
20,610	2
22,180	3
22,740	2
26,470	3

o Total Deputies for Elected Offices

<u>County</u>	<u>Deputies</u>
9,280	10
9,360	9
13,300	11
17,270	9
18,510	8
20,610	10
22,180	10
22,740	14
26,740	14

The county offices have established no guidelines as to the number of deputies necessary for the efficient operation of the respective offices. Further, there appears to be no communication among the counties as to the number of deputies employed in the various offices.

This is one of the types of statistical information which should be collected and analyzed. This analysis would include comparisons to population, workloads, and any additional duties peculiar to particular counties, which could affect the requirements for deputies.

Guidelines for county government should be developed which, when used, would prove beneficial to the respective elected officials, including the Board of Supervisors who have the approval authority for determination of the number of deputies in each office. The performance auditing, as recommended, would use such guidelines for comparisons to actual number of deputies, as part of the evaluation of the productivity and level of performance in each of the county offices.

Use of Automated Equipment

Many functions of county government, particularly the tax and accounting functions, are applicable to computerization to some degree.

Systems in the counties vary from a completely manual system to a large-scale

computer. The range of systems used in the sample counties is as follows:

- o Manual. One of the smaller counties has a completely manual system, utilizing no automated equipment.
- o Accounting Machine. Over the last several years, this has been the most common type of system in use in the courthouses. The equipment is most commonly found in the office of the auditor and is used for the accounting functions, including payroll.
- o Mini-Computer. The mini-computer, which is a basic accounting machine with added features of computer-type storage and programmed operations, is of recent origin. Many of the counties appear to be considering the conversion from an accounting machine to a mini-computer, and some have already done so. In those counties having mini-computers, they were located in the auditors' offices, except in one county where it was located in the treasurer's office. Some counties are using the mini-computer for the maintenance of voter registration information.
- o Computer Services. Computer services are available from computer service companies, either on the basis of leased computer time or contract services for specific functions. Several of the counties have negotiated a contract with a firm in Cedar Rapids for the processing of voter registration and preparation of qualified lists for the various elections. The counties using this service have justified the cost on the basis that it is less expensive than hiring an additional clerk to process the work either manually or by mini-computers.
- o Computer. The largest of the twelve counties has a full-scale computer. The computer system is under the direction of a data processing manager, who reports directly to the Board of Supervisors. This system is used primarily by the auditor and treasurer; however, other offices are either now using the system or have plans to use it in the future. Several of the individual systems either now have or will have, scopes (cathode-ray tubes) in the offices, so that information can be retrieved or updated directly from typewriter input from the office.

The auditor has developed a system which includes the storage of information pertaining to dog ownership and dog licenses, with fast access by means of a scope which is located in the auditor's office. This system also handles the dog licensing for the major city in the county. This allows dog owners to obtain both city and county dog licenses at the same location. A contract was negotiated with the city for fees to be received from the city for these services rendered.

Other possibilities for use of automated equipment would be regionalized computer centers, providing services to several counties, and joint usage of computer systems with cities or other governmental agencies. Information received from the twelve counties was that no computer systems have been established for joint county use, nor is there any thought being directed to this subject. It is known that outside of the twelve counties, one large county is processing its work through a city computer system.

It was not possible to determine the cost efficiencies of the various automated or semi-automated systems in use in the several counties. The equipment costs are not depreciated and uniformly charged throughout the counties; and personnel cost records are not maintained according to the equipment usage. The responsible personnel in the respective offices indicated their present systems were more efficient than previous systems, or that newer systems had been considered and rejected because the additional costs could not be justified for the greater sophistication provided by the newer systems.

Data processing feasibility studies for several counties could prove very expensive; however, such a study to determine the most efficient automated system or systems would be a practical undertaking of a county-oriented research organization. The 99 counties have similar work processing functions, any variances being in relation to varying volumes of the respective counties. It would, therefore, be in the best interests of all of the counties to pursue this subject through a joint effort on a shared cost basis.

Work Load

Each office in county government has a long list of responsibilities and duties with which it is concerned. In addition to the major functions for which each office exists, there are numerous duties involving record keeping and reporting to various levels of government. The study of work loads involves collecting data regarding each duty, both in terms of work necessary to process one item and in number of units processed within a specified period of time, and comparing these findings with other counties in terms of costs involved.

The problem incurred in attempting to determine work loads in the county offices was the lack of recorded data as to the number of transactions which had been completed for each of the separate duties. Those statistics which were available were collected and related to the populations of the respective counties. Where available, these transactions have been used, and in the absence of such data, fees collected have been used as an indicator of work loads.

o Auditor:

One major function which serves as a measure of work load in the auditor's office is the number of warrants processed. This information is compared to population and cost of salaries in the counties.

While the number of warrants is greater in the larger counties, there is no direct relationship to size of counties, which is also true of the comparison to personnel cost.

A function that varies greatly among the auditor's offices, is the drainage district work. For those counties which have both a large number of drainage districts and a large volume of transactions, this function entails considerable work. This work consists of maintenance of drainage district maps, processing the paperwork for work requests in the drainage districts, and maintaining the accounting for the drainage district funds.

TABLE 31

NUMBER OF WARRANTS PROCESSED: 1973

<u>County Population</u>	<u>Warrants</u>	<u>Personnel Cost</u>
9,280	3,940	\$22,800
9,360	*	19,900
13,330	6,320	30,600
17,270	6,140	22,500
18,510	6,290	28,600
20,610	6,500	30,400
22,180	*	27,300
22,740	5,550	20,100
26,470	12,290	36,000
46,980	12,580	64,900
86,990	18,320	53,300
103,210	36,520	93,800

* Information not available for 1973

This function is not dependent upon population, but depends upon the topography of the land within the county. Six of the counties had no drainage district transactions, and four of these counties had no drainage districts. Of the other six counties, the number of drainage districts ranged from three to 188. Activity, however, is more meaningful than number of districts, and one county had sufficient activity to require the services of one full-time drainage clerk. The other counties with drainage district activity ranged from a small amount of clerk's time to approximately one-half of a clerk's duties.

o Treasurer:

Two of the major functions of the treasurer's office are collection and recording of taxes, and processing motor vehicle registrations. Only one county had less than two deputies. In all other counties, with two or more deputies, these two major functions were each headed by a deputy. These two functions are unrelated except that they both involve the collection of money and accounting for funds received. In some instances the two operations are not physically located together. There appeared to be little flexibility within the treasurers' offices as to the transferability of personnel from one operation to the other. Due to the seasonal fluctuations of these functions, salary is a better measure of cost efficiency than number of personnel; however, cost records are not maintained for determination of salaries chargeable to each of the functions.

A measure of the work load for vehicle registrations is the number of vehicles registered. A measure of tax collections would be number of transactions rather than dollars collected; however, this information

is not maintained. Another function of the treasurer's office is the payment of warrants, together with the accounting for disbursements. A measure for warrant paying is the number of warrants; and for this purpose, the number of warrants issued by the auditor's office is included herein. Also, population is shown in the following comparisons:

TABLE 32

NUMBER OF WARRANTS AND REGISTRATIONS PROCESSED: 1973

<u>County Population</u>	<u>Warrants</u>	<u>Registrations</u>	<u>Personnel Cost</u>
9,280	3,940	8,680	\$ 28,100
9,360	*	8,190	27,000
13,330	6,320	13,190	36,400
17,270	6,140	16,130	41,400
18,510	6,290	16,210	35,300
20,610	6,400	17,850	33,300
22,180	*	20,450	51,600
22,740	5,550	20,110	43,700
26,470	12,290	24,350	64,000
46,980	12,580	39,830	88,500
86,990	18,320	68,110	138,500
163,210	36,520	128,990	277,700

* Information not available

The number of warrants issued in the larger counties exceeds the number in the smaller counties, but the increase is not proportional to population. The number of registrations is quite closely related to population and indicates work loads dependent upon number of people served. Personnel costs show a general trend of increasing in proportion to population, but there are several counties which do not fit this trend line. The personnel costs do not relate to number of warrants, and compare with registrations in approximately the same degree as to population.

o Recorder:

The main purpose of the recorder's office is the recording of deeds, mortgages and various other legal documents. The fees collected for these services become receipts in the general fund, and these amounts represent the work load involved in producing these fees.

A secondary function which has been added to the recorder's office is the issuing of revenue stamps, boat licenses, snowmobile licenses, and hunting and fishing licenses, including duck stamps and other specialized hunting or fishing licenses. A portion of the revenue stamp fees are retained by the counties. None of the revenue from hunting and fishing licenses, except a small amount from the issuance of duplicate licenses, is retained by the counties. The counties maintain a count of these transactions which provides a basis for determining the work loads involved in these transactions.

The recording fees and number of licenses are compared to population and personnel costs in the counties:

TABLE 33

NUMBER OF FEES AND LICENSES PROCESS: 1973

<u>County</u> <u>Population</u>	<u>Fees</u>	<u>Licenses</u>	<u>Personnel Cost</u>
9,280	\$ *	2,740	\$ 15,600
9,360	7,044	2,800	15,400
13,330	9,030	4,690	16,000
17,270	12,420	6,420	16,800
18,510	12,560	6,910	16,000
20,610	13,450	15,250	16,000
22,180	15,940	7,190	16,700
22,740	13,310	6,690	21,300
26,470	14,350	3,500	21,300
46,980	29,510	16,310	34,800
86,990	*	23,250	42,200
163,210	95,080	51,630	93,800

* Not available for 1974

The work loads, as evidenced by the fees collected for the recording of documents and the number of transactions for the sale of revenue stamps and issuing of licenses, are not in proportion to the size of the counties.

o Clerk of Court:

The duties of the Clerk of Court include recording functions which generate fees which are retained in the general fund of the counties. These amounts of fees are one indicator of the work loads in the offices of the Clerk of Court. This information is compared to population and personnel costs in the counties:

TABLE 34

FEES COLLECTED: 1973

<u>County</u> <u>Population</u>	<u>Fees</u>	<u>Personnel Cost</u>
9,280	\$ 8,700	\$ 13,900
9,360	8,200	20,000
13,330	13,600	19,200
17,270	14,400	21,700
18,510	15,900	17,200
20,610	15,600	23,000
22,180	19,000	27,000
22,740	20,400	20,500
26,470	25,100	34,700
46,980	42,200	66,700
86,990	63,600	79,400
163,210	112,800	111,900

The fees from the Clerks of Court are fairly proportionate to the size of the counties; however, salaries are not in relation to amount of fees or population.

All transactions occurring in the county offices, which are of a repetitive nature and considerable volume, should be included in a list of volume counts. This list, prepared by each office, should be used internally for comparison to previous years. The lists from all offices should be collected by the recommended research organization which should make comparisons with all counties and then make such information available to all counties.

The comparisons should be made against total costs of the offices in all of the counties so that some guidelines can be initiated as to the personnel requirements for various size offices, dependent upon the mix of different transactions. While the smaller counties may have fixed costs in maintaining a minimum staff, these statistics could show the way for reduction of personnel, even if only from full-time to part-time.

The recommendation for performance auditing is dependent upon the state; and when such becomes a reality, the measure of productivity of individual employees and total offices is one of the important procedures to be included in the audit. This information should be available ahead of time since this project can be started by the individual offices, even though the research organization probably will require state approval in order to provide financing from county budgets.

II. LEVELS OF SERVICE

The offices of the Board of Supervisors, Auditor, Treasurer, Recorder, County Attorney, Sheriff, Clerk of Court, County Assessor and County Engineer have been studied to determine the functions performed by each office, and to relate these services to the population served.

The basic responsibilities of each county office are the same for each of the 99 counties since each functions in accordance with the Code of Iowa. The major differences between counties are the work loads and the costs of operating the offices. One of the objectives of this study was to analyze these work loads, in terms of levels of service performed by the various offices. This has been done insofar as records are available.

The factors of county assessed valuation, land area and population have been considered as possible bases for the required levels of service provided in each of the county offices. Personnel cost for the offices of supervisor, auditor, treasurer, recorder, county attorney, sheriff, clerk of court and county assessor have been compared to assessed property valuations, county size and population.

TABLE 35

ASSESSED PROPERTY VALUATIONS/PERSONNEL COST

<u>County Population</u>	<u>Assessed Valuation</u>	<u>Personnel Cost</u>
9,280	\$ 37,386	\$ 161,200
9,360	21,258	155,200
13,330	65,490	185,600
17,270	64,085	214,600
18,510	52,758	199,600
20,610	47,001	206,500
22,180	61,903	219,800
22,740	58,390	218,700
26,470	81,159	269,900
46,980	108,952	477,600
86,990	176,184	666,200
163,210	397,950	1,091,800

The personnel costs show some general relationship to assessed valuation; however, the increase is not proportionate and there are several counties which do not indicate any relationship.

Assessed valuation has a direct relationship to availability of tax receipts as a result of tax levies by the Board of Supervisors; however, the ability of the counties to provide services appears to have no meaningful relationship to the needs of the counties, as evidenced by the amount of incurred office personnel costs.

TABLE 36

COUNTY SIZE/PERSONNEL COST

<u>County Population</u>	<u>Square Miles</u>	<u>Personnel Cost</u>
9,280	431	\$ 161,200
9,360	435	155,200
13,330	570	185,600
17,270	593	214,600
18,510	535	199,600
20,610	778	206,500
22,180	572	219,800
22,740	439	218,700
26,470	573	269,900
46,980	409	477,600
86,990	964	666,200
163,210	713	1,091,800

No pattern of relationship is developed by comparing the size of the counties to personnel costs.

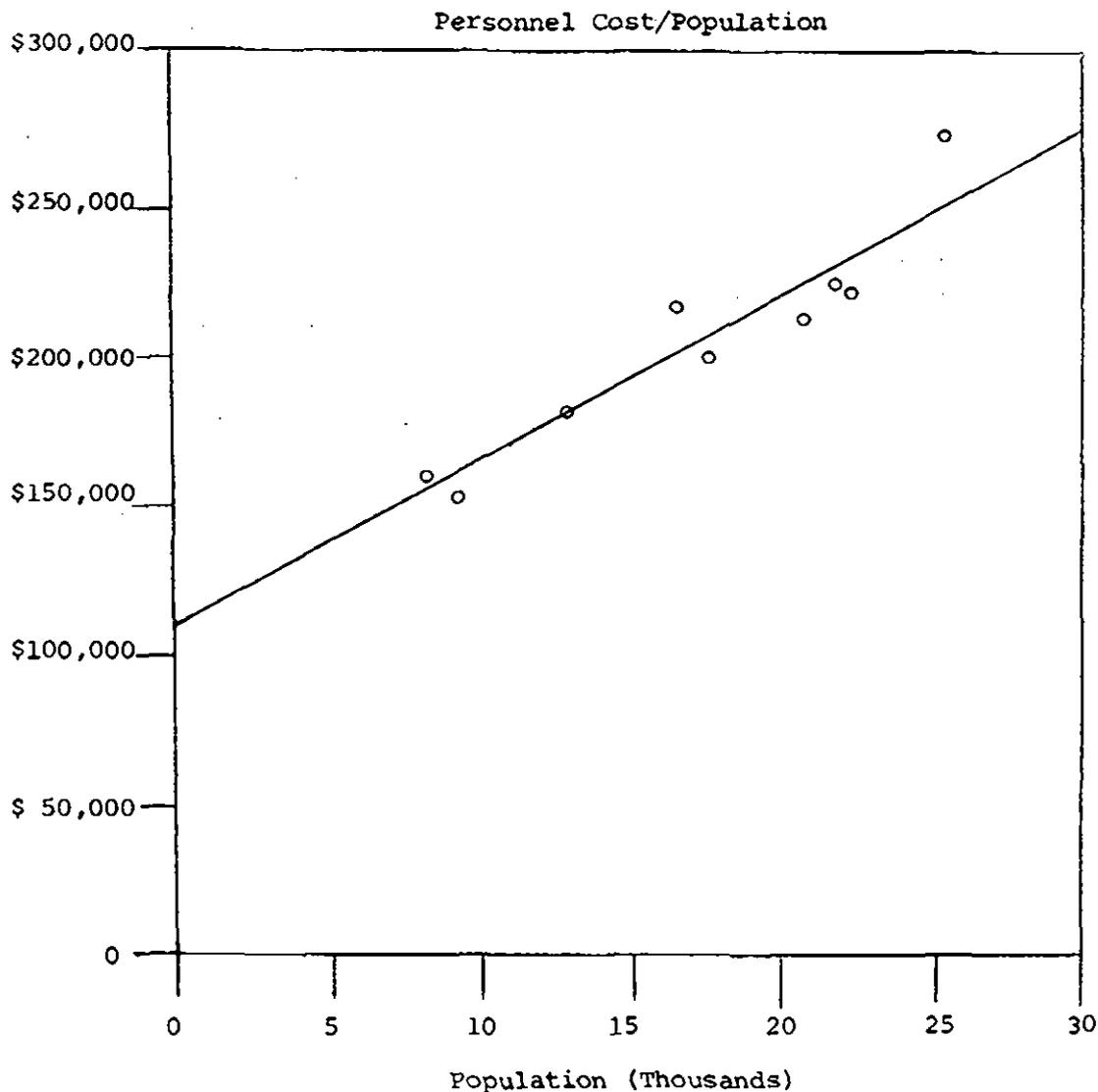
TABLE 37

POPULATION/PERSONNEL COST

<u>County Population</u>	<u>Personnel Cost</u>
9,280	\$ 161,000
9,360	155,200
13,330	185,600
17,270	214,600
18,510	199,600
20,610	206,500
22,180	219,800
22,740	218,700
26,470	269,900
46,980	477,600
86,990	666,200
163,210	1,091,800

The comparison of total office personnel cost to population does indicate a relationship; therefore, a chart was prepared to more clearly show the trend line which exists. The chart includes the nine counties representing counties with population of less than 30,000. This limitation of counties is for ease of presentation (if a larger chart were prepared, the three larger counties would show a continuation of the developed trend line).

Salaries



The trend line in the chart of personnel cost to population indicates a definite relationship between the cost of salaries and the population of the counties. The trend line further indicates that there is an element of fixed costs within the county offices. This is logical since the county government structure is the same for all counties, regardless of population. In each county office there is a minimum number of personnel necessary to maintain the office, and as the work load increases, the number of personnel increases accordingly.

The conclusion, therefore, is that population is a determining factor in the level of service required from county offices and that assessed valuation and size of counties do not have an effect on the service requirements. The analysis of levels of service is further studied by comparing the salaries of each of the individual offices with population.

County Offices

The total salaries of the supervisors, auditor, treasurer, recorder, county attorney, sheriff, clerk of court and assessor showed a relationship to population; however, some counties are above the trend line and the individual offices may or may not correlate in the same manner as the total salaries. The salaries for individual offices have, therefore, been compared to population and per capita costs as shown.

o Board of Supervisors:

Due to the nature of the responsibilities of the Board of Supervisors, which includes the appointment and supervision of all county employees not specifically assigned to other county officials, the level of service increases in proportion to the population. The supervisors, in the largest county in the study, were involved in services which do not exist in the smaller counties. These services are in the health care field, courthouse functions of data processing and central purchasing, building and zoning functions, and additional appointments and committee assignments.

TABLE 38

BOARD OF SUPERVISORS OFFICE COST

<u>County Population</u>	<u>Salaries</u>		<u>Number of Supervisors</u>
	<u>Total</u>	<u>Per Capita</u>	
9,280	\$18,900	\$2.05	3
9,360	18,900	2.00	3
13,330	18,900	1.40	3
17,270	31,500	1.80	5
18,510	22,700	1.25	3
20,610	22,700	1.10	3
22,180	22,700	1.05	3
22,740	22,700	1.00	3
26,470	22,700	.85	3
46,980	25,200	.55	3
86,990	42,000	.50	5
163,210	44,300	.25	3

Even with the greater level of service provided in the larger counties, the supervisors' cost per capita decreases as the population increases. Due to the relatively fixed costs of the supervisors' salaries, the per capita costs would decrease in direct proportion to the increase in population, if all counties had three supervisors.

o Auditor

The basic functions of the auditor's office are the same for all counties, except for those counties having a substantial amount of activity with drainage districts.

TABLE 39

AUDITOR OFFICE COST

<u>County Population</u>	<u>Salaries</u>	
	<u>Total</u>	<u>Per Capita</u>
9,280	\$22,800	\$2.45
9,360	19,900	2.15
13,330	30,600	2.30
17,270	22,500	1.30
18,510	28,600	1.55
20,610	30,400	1.50
22,180	27,300	1.25
22,740	20,100	.90
26,470	36,000	1.35
46,980	64,900	1.40
86,990	53,300	.60
163,210	93,800	.60

The smaller counties have a substantially higher per capita cost and part of this is due to the element of fixed cost for the office. The general trend of per capita costs decreasing as the size of the county increases is evident; however, the fluctuations of per capita costs are considerable.

o Treasurer:

The functions of the treasurer's office are not dependent upon size of county; however, the vehicle registration function should increase in relation to population.

TABLE 40

TREASURER OFFICE COST

<u>County Population</u>	<u>Salaries</u>	
	<u>Total</u>	<u>Per Capita</u>
9,280	\$28,100	\$3.05
9,360	27,000	2.90
13,330	36,400	2.75
17,270	41,400	2.40
18,510	35,300	1.90
20,610	33,300	1.60
22,180	51,600	2.30
22,740	43,700	1.90
26,470	64,000	2.40
46,980	88,500	1.90
86,990	138,500	1.60
163,210	277,700	1.70

The per capita costs in three of the counties appear to be out of line with the trend established by the other counties.

o Recorder:

The size of the Recorders' offices would indicate that fixed costs would have more effect on per capita costs than would population.

TABLE 41

RECORDER OFFICE COST

<u>County Population</u>	<u>Salaries</u>	
	<u>Total</u>	<u>Per Capita</u>
9,280	\$15,600	\$1.70
9,360	15,400	1.65
13,330	16,000	1.20
17,270	16,800	.95
18,510	16,000	.85
20,610	16,000	.80
22,180	16,700	.75
22,740	21,300	.95
26,470	21,300	.80
46,980	34,800	.75
86,990	42,200	.50
163,210	93,800	.55

The per capita costs for the three smallest counties show the effect of the fixed costs of the recorder's office. Otherwise, the per capita cost trend follows the normal pattern of decreasing in proportion to population increase. The variances in this trend can be accounted for by the fact that as volume increases beyond a certain point, it is necessary to add one employee, which may increase the salaries more than can be justified by the amount of increased work.

o County Attorney:

The cost of salaries in the county attorneys' offices is basically a fixed cost for the nine counties with less than 30,000 population. In each of these counties the staff consisted of one part-time county attorney and a small amount of clerical assistance. The total salary costs for these nine counties ranged from \$9,900 to \$14,900. The population of these counties ranged from 9,280 to 26,470, and the per capita costs were fairly equal, except for the two smallest counties.

Salary costs in the three counties with more than 30,000 population were substantially greater than the smaller counties. The per capita costs in these counties were also greater than in most of the nine smaller counties. This is an exception to the pattern being established in the other county offices, where the per capita costs decrease as population increases.

o Sheriff:

The salaries for the sheriffs' offices in the nine counties with under 30,000 population, ranged from \$22,100 to \$49,100. The range for the three larger counties was from \$104,400 to \$252,700. The per capita salaries for the twelve counties ranged from \$1.45 to \$3.00.

Population has a definite effect on the volume of work involved in the sheriff's office; and the area of the county also has an effect on volume, because more area means more miles of roads to be patrolled and more miles involved in the serving of papers. The biggest factor effecting the cost of the sheriff's office, however, is the decision of the Board of Supervisors as to the amount of budget approved for the sheriff's office.

The sheriff is the chief law enforcement officer in the county; however, in the smaller counties the sheriff's budget is normally not adequate to cover all of the activities which could come under the broad functions of the office. The cost of salaries in the sheriff's office is, therefore, a matter of judgement by the Board of Supervisors. This judgement is based on the law enforcement needs of the county considered in terms of available funds from the general fund to be expended.

o Clerk of Court:

With the functions of the office of the clerk of court involving the processing of court records and recording of legal documents, it would seem reasonable that the costs would be related to the population.

TABLE 42

CLERK OF COURT OFFICE COST

<u>County Population</u>	<u>Salaries</u>	
	<u>Total</u>	<u>Per Capita</u>
9,280	\$ 13,900	\$1.50
9,360	20,000	2.15
13,330	19,200	1.45
17,270	21,700	1.25
18,510	17,200	.95
20,610	23,000	1.10
22,180	27,000	1.20
22,740	20,500	.90
26,470	34,700	1.30
46,980	66,700	1.40
86,990	79,400	.90
163,210	111,900	.70

The results of the comparison of salaries of the offices of the clerk of court to population indicate a wide variance in per capita costs. This is not in line with the schedule of fees received for services, which is shown in a prior section of this report. It, therefore, appears that some of the offices are providing services with the use of less tax receipts than others.

o County Assessor:

The county assessor has one major responsibility, which is the assessing of taxable property.

TABLE 43

ASSESSOR OFFICE COST

<u>County Population</u>	<u>Salaries</u>	
	<u>Total</u>	<u>Per Capita</u>
9,280	\$24,200	\$2.60
9,360	20,600	2.20
13,330	32,900	2.45
17,270	38,300	2.20
18,510	31,600	1.70
20,610	32,000	1.55
22,180	30,900	1.40
22,740	30,200	1.35
26,470	27,200	1.05
46,980	47,900	1.00
86,990	56,100	.65
163,210	76,500	.45

With two minor exceptions, the per capita cost of salaries decreases correspondingly as population increases. The assessed valuation does not increase in relation to population, therefore, it appears that population is more meaningful for determination of assessor's costs, than is the amount of valuation for the assessed property.

It was determined that total cost of salaries for all offices in the counties has a direct relationship to population; and the results of the comparisons of the individual offices show that some offices follow the overall trend, while others have considerable fluctuations from the overall trend. The county offices currently do not have information regarding costs of other offices. This is an important type of statistical information which it is intended that the recommended research organization would collect, analyze and make available to all county offices.

This collection of data should include allocation of costs within each office as to the major functions performed in that office. For example, the treasurers' offices should be able to report salaries as allocated to vehicle registration functions and other functions of the treasurers' offices.

Cost Benefit

A cost benefit ratio is the relationship between the benefits derived from services and the cost of supplying those services. Cost efficiencies have been analyzed in terms of office practices and work load, and levels of service have been analyzed in terms of services performed in relation to population. The most favorable cost benefit ratio that can be developed from the information available is to relate the service provided with the revenues generated.

The revenues generated by the offices under study direct attention to the general fund. The general fund has two major sources of non-tax revenues. These revenues consist of fees received for services rendered by the Auditor, Treasurer, Recorder, Clerk of Court, and Sheriff, and interest on the Treasurer's investment of county funds.

General fund disbursements include salaries for the Supervisors, Auditor, Treasurer, Recorder, County Attorney, and Sheriff, and all other general expenses connected with courthouse operations, excluding Clerk of Court, Assessor, and County Engineer, whose salaries are paid from other funds. The category of other expenses includes those county salaries paid from the general fund which are not listed above. In counties under 30,000 population, this amount represents custodial help and in the larger counties it will include a variety of different services.

TABLE 44

GENERAL FUND RECEIPTS AND DISBURSEMENTS
FOR THE SELECTED STUDY COUNTIES

Receipts:

Taxes	\$3,355,300	39%
Fees	1,370,200	16%
Investment income	973,800	12%
Other (including transfers)	<u>2,857,100</u>	<u>33%</u>
	<u>\$8,556,400</u>	<u>100%</u>

Disbursements:

Salaries	\$3,158,800	42%
Other (including transfers)	<u>4,279,900</u>	<u>58%</u>
	<u>\$7,438,700</u>	<u>100%</u>

Fees and investment income amounted to earnings by the county offices of \$2,344,000, which reduced the cost of salaries and other general fund expenses by 28%. Thus, 28% of the general fund expenses did not have to be received in taxes from the taxpayers.

o Tax Receipts:

The \$3,355,300 of tax receipts was received from the counties as shown in the following schedule, and compared with county populations.

TABLE 45

TAX RECEIPTS FOR SELECTED STUDY COUNTIES

<u>County Population</u>	<u>Salaries</u>	
	<u>Total</u>	<u>Per Capita</u>
9,280	\$ 117,300	\$12.60
9,360	85,900	9.20
13,330	123,300	9.20
17,270	183,300	10.60
18,510	137,000	7.40
20,610	142,900	6.90
22,180	98,500	4.40
22,740	186,000	8.20
26,470	230,900	8.70
46,980	290,000	6.20
86,990	506,500	5.80
163,210	1,353,700	7.70

Tax receipts per capita ranged from \$4.40 to \$12.60, and there was no relationship to population. It was previously shown that tax receipts had a relationship to assessed valuation, but not to population, and that salaries had a relationship to population. Therefore, the taxpayers in some counties are paying for a larger share of county costs, through taxes, than the taxpayers in other counties.

o Fees:

The fees of \$1,370,200 were received from the sale of services by the Auditor, Treasurer, Recorder, Clerk of Court, and Sheriff. These fees are shown in the following table in comparison to county populations.

An average of the per capita fees received in the general fund of the twelve counties amounted to \$3.00. The individual counties ranged from \$2.90 to \$3.30, which indicates the usage of these services to be in direct relation to population. This strengthens the previous determination that population offered the most appropriate basis for comparison of county receipts and disbursements.

TABLE 46

FEES RECEIVED FOR SELECTED STUDY COUNTIES

<u>County Population</u>	<u>Fees</u>	
	<u>Total</u>	<u>Per Capita</u>
9,280	\$ 28,900	\$3.10
9,360	30,100	3.20
13,330	43,700	3.30
17,270	56,000	3.20
18,510	56,700	3.10
20,610	60,100	3.00
22,180	68,500	3.10
22,740	68,600	3.00
26,470	79,100	3.00
46,980	146,100	3.10
86,990	259,900	3.00
163,210	471,700	2.90

o Investment Income:

The \$973,800 of investment income was received by the treasurers by placing part of the county general fund in interest-bearing accounts. This investment income is shown in the following schedule in comparison to county populations.

TABLE 47

INVESTMENT INCOME BY SELECTED STUDY COUNTIES

<u>County Population</u>	<u>Investment Income</u>	
	<u>Total</u>	<u>Per Capita</u>
9,280	\$ 34,500	\$3.70
9,360	10,600	1.10
13,330	46,900	3.50
17,270	53,500	3.10
18,510	41,200	2.20
20,610	16,200	.80
22,180	31,600	1.40
22,740	15,300	.70
26,470	42,000	1.60
56,980	30,500	.60
86,990	285,200	3.30
163,210	366,300	2.20

The range of interest received on investments was from \$.60 to \$3.70. The amount of interest depends upon the amount of funds available in the county for investment, and the treasurer's decision as to the percentage which can be placed in interest-bearing accounts rather than

non-interest bearing accounts. The amount of cash deposited in interest-bearing accounts at December 31, 1973, for each of the counties is as follows:

TABLE 48

CASH BALANCES BY SELECTED STUDY COUNTIES

<u>Total</u>	<u>Cash Balances</u>	
	<u>Interest Bearing</u>	
	<u>Dollars</u>	<u>%</u>
\$1,074,300	\$ 817,100	76%
832,100	321,300	39%
1,458,500	1,008,300	69%
2,318,600	1,350,000	58%
1,503,200	1,030,000	69%
1,450,900	770,400	53%
2,606,800	1,000,000	38%
1,293,800	533,400	41%
1,504,300	850,000	57%
3,533,300	1,925,000	54%
5,248,000	4,461,000	88%
9,670,700	8,353,600	86%

The percentage of cash accounts deposited in interest-bearing accounts ranged from a low of 38% to a high of 88%. This means that one county had 50% more of its funds drawing interest than did the other. Conditions peculiar to each county must govern the respective investment policies.

The relationships illustrated in the tables provide an indicator of the distribution of revenues and disbursements on a per capita basis. The services provided are specified in the Code of Iowa. The services are of a personal nature, thus making it difficult to quantify the services for purposes of measuring the benefits received. The measure selected illustrates that the service has been performed based upon revenue generated. The benefit received is illustrated on a per capita basis by the revenue or expenditure distribution. The selected sample counties provide an indicator of the relationships between counties; thus, a major difference may be an indicator for improved operations or procedures.

III. IMPROVED OPERATIONS

III. IMPROVED OPERATIONS

One of the objectives of the County Office Cost Efficiency Study was to determine where improved operations could be made in county government. During the interviewing of county officials and collecting of data, the underlying purpose of this study was to investigate all facets of administration, policies and procedures which might lead to recommendations for better ways to perform the functions of county government. The analysis of the data on operations and suggested improvements within the present structure are described as follows:

Procedures

Operating procedures for the offices throughout the courthouse are not documented, except in the case of the computer operations in the largest sample county. Knowledge of office procedures comes through experience and on-the-job training within the respective offices.

Basic procedures do not appear to have changed to any great degree over a period of many years, although many new functions have been added, thus increasing the levels of service provided by the county offices. Changes in processing work have evolved, but, no concerted research through the cooperation of all 99 counties has been initiated.

o Accounting Functions:

The processing of accounting work has evolved from manual, hand-written systems to various levels of mechanization, depending upon the decisions of the individual counties to use accounting machines, mini-computers and full-scale computers. During this time, the basic accounting system has not changed. The auditor still writes warrants and maintains accounting records for these warrants. The treasurer still pays the warrants and maintains almost duplicate records to account for the warrants.

A standard accounting system is used in all counties and the annual audit reports are presented in a basically standard format; however, there are enough variances in reporting that it is difficult to make comparison of certain types of transactions. Over the years, new funds have been added to provide for the accounting of new county functions. There are now approximately sixty different funds to be maintained for accounting purposes.

It would appear that the total accounting system could be updated, with the possible elimination of some of the fund accounts. This is something that should be done as a joint effort by all counties.

o Recording Functions:

In most of the offices of the recorder and clerk of court, the vaults and other storage areas are bulging with the large, heavy books which have accumulated since the opening of the courthouse.

The recording process has evolved from the hand-written documents to typewritten documents as a result of the introduction of the typewriter; and from the typewritten pages to copied pages as a result of the availability of copying machines.

The exception to these procedures is the system in use in one of the counties, which involves microfilming of the documents. The documents are filed in letter-size books in standardized open-shelf files. The advantages of this system are the ease of handling, filing and record utilization and the efficient coding and cross-referencing system. Storage space is also greatly reduced.

o Filing Functions:

There is a natural tendency in government to save everything that comes into the office. This is evident in most courthouses, where space is a constant problem and files are full of old documents, which may or may not have any continuing value. The Board of Supervisors has the authority to approve the destruction of certain records after specified time periods. Another answer to storage problems is microfilming of old records which should be retained for long periods of time.

Only one instance was found, during this study, where a substantial effort was being made to either microfilm or destroy selected old records; and even in this instance the job is tremendous due to the volume of old records which exist in that courthouse.

The solution to the filing and storage problems is to develop a records retention and destruction procedure. Any individual county can prepare and use this procedure; however, it is an extra effort and the question arises as to who will be responsible for working out the procedures.

o Other Functions:

There are functions in almost every county office which could be updated with revised procedures. Also, when one county develops a better system, the information should be communicated among all counties.

Two examples of new procedures were reviewed with the auditor of one of the counties in the study. He has developed a computerized system for the issuance of dog licenses. This system was discussed in a prior section of this report. This auditor is also working on a revised system for absentee voting. When the system is developed, legislative changes may be needed to make it operable. This looks like another job for the recommended research organization.

Personnel Policies

Personnel policies exist in all county offices and all county courthouses. They may be written or verbal and they may be established for each office or they may be standardized for all offices of county government. In the larger

larger counties, the policies are more formalized, while in the smaller counties the information may be passed on verbally to new employees.

Regardless of the size of the county and the size of the offices, standardized, written personnel policies should be available to all officials and employees. These need not be fancy and expensive documents, but, all employees should be able to get a copy of the standardized rules which apply to all personnel in county government. Assistance is available from various governmental agencies. The three types of documents which should constitute the total personnel policies are discussed in the following paragraphs.

o Personnel Manual:

Some of the items which should be included in the personnel manual are as follows:

Courthouse hours	Sick leave
Hiring procedures	Leaves of absence
Termination procedures	Jury duty
Work week	Military service
Lunch period	Fringe benefits
Coffee breaks	Retirement
Vacation	Time off for funerals
Holidays	

o Job Descriptions:

Written job descriptions should be maintained for all officials and employees in county government.

o Salary Administration Plans:

A complete salary administration plan should be in force to cover all officials and employees of county government. This plan would include salaries for all elected officials and would include pay scales for all county employees.

Administration

Any organization needs a centralized administration; the Board of Supervisors constitute the centralized administration in county government.

Each of the elected officials is granted authorities and responsibilities by the statutes. Each elected official has statutory authority to administer the office and carry out the responsibilities of the position. However, in interviewing the elected officials in the twelve counties, there appeared to be considerable differences of opinion as to certain functions, particularly those of the Board of Supervisors. The opinions varied as to the amount of control which the Board of Supervisors has over personnel in the offices of other elected officials. It was usually agreed that at least indirect control was available to the supervisors, through the authority to approve all county budgets.

If county government is to continue its present level of service to the public and maintain cost efficiencies in its operation, so that county officials and employees can enjoy adequate compensation, there must be a central administration to give the organization a sense of direction. The Board of Supervisors is the body which should have the necessary authority to be the centralized administration. The supervisors must also accept the responsibilities, which are inherent with the authority, and truly be administrators. The many and varied duties of the supervisors will continue and the positions should continue to be something less than full-time jobs. Therefore, in order to fulfill these responsibilities, the supervisors must be willing to delegate some responsibilities.

o Secondary Road System:

Tradition, over many years, has carried forward the idea that supervisors are supposed to directly supervise the road crews. The degree of personal participation at the level of maintenance crews varies among counties, and is more prevalent in the smaller counties. The interviews conducted during the course of this study revealed widespread differences of opinion among the supervisors. Several supervisors had strong opinions that their chief responsibility was to look after the roads. In other counties, the supervisors assumed their full responsibility for the roads system, but delegated the operations to the County Engineer.

If the supervisors are to fulfill their roles as the administrators of county government, and be less than full-time officials, they must delegate the roads responsibilities to the County Engineer. The conclusions from this study are that the supervisors should assume a heavier role in the overall administration of county government and delegate the roads responsibilities to the County Engineer.

o County Personnel:

The supervisors, in their role of providing central administration, should have clear cut authority to hire all county personnel, establish salaries for all personnel and approve all salary increases for county officials and employees. The hiring process would continue to follow the present process whereby the officials make recommendations for both hiring and salary setting of their respective employees, but the final authority would rest with the supervisors.

The supervisors should provide the county employees with a personnel manual of policies and procedures; provide for job descriptions for all officials and employees; and provide detailed salary administration plans to cover all officials and employees.

o Research Organization

Improved operations, through improved procedures, improved personnel practices, and improved administration, are the responsibility of the Board of Supervisors and all county officials. To accomplish these improvements on a standardized basis will require a unified effort by all ninety-nine counties.

IV. ORGANIZATION CHANGES

County governments provide more levels of service than ever before. The basic structure has not changed as new levels of service have been added to the various office functions.

The attention, in this study, was focused on functions, rather than on organizational units of the various offices. This was accomplished by listing the detail duties of each office; then, listing those duties which were of like kind or which involved more than one office to complete the work flow of the total responsibility. From the analysis of these listings of duties decisions were then made as to what duties should be transferred to other offices in order to end up with management by functions, rather than according to arbitrary lines on the organization chart. The recommendations involving realignment of duties also accomplishes the goal of more equal responsibilities within each of the presently structured offices.

Functions:

The functions, which are of like kind or involve more than one of the structured offices, were classified as administrative, accounting, tax, service, and recording. Offices involved in one or more of these functions include the Board of Supervisors, Auditor, Treasurer, Recorder, Clerk of Court and Assessor. The responsibilities for the administrative, accounting, tax, service, and recording functions are illustrated in Table 49, Responsibility by Function, County Officials. These functions are not all inclusive of the offices listed, but, are only those functions which involve more than one office in the total performance of the function.

o Board of Supervisors:

The chart of administrative functions represents the major functions of the Board of Supervisors dealing with administration in the courthouse. The auditor acts as clerk to the Board of Supervisors, therefore the duties pertaining to supervisors' recordkeeping are assigned to the auditor. The auditor is also responsible for drainage district records and the processing of drainage district work requests.

It is recommended that the Board of Supervisors assume all of these listed responsibilities, except the auditor should retain the duties pertaining to the drainage districts. These duties are of a secretarial nature and there appears to be no valid reason as to why they were given to the auditor rather than some other office. The auditor has a greater number of duties than any other county official; and this transfer of secretarial duties will place the responsibilities with the board, while relieving the auditor of some time consuming jobs.

o County Administrator

The recommendations place more administrative responsibilities on the supervisors. The supervisors are part-time employees and have a vast number of responsibilities; therefore, they need some administrative assistance. It is, therefore, recommended that a new position be

created. This new position is County Administrator or Secretary and shall report directly to the Board of Supervisors.

The person shall maintain an office for the Board of Supervisors so the public will have access to the supervisors or the administrator during the same hours as other courthouse offices are open to the public.

The person will assume such duties as are delegated by the Board of Supervisors. In those counties with employees now reporting to the Board of Supervisors, such employees will be under the supervision of the Administrator. The Administrator will work closely with elected officials, on behalf of the supervisors and as directed by the supervisors.

If the smaller counties cannot justify this new position of County Administrator within their budgets, then the Board of Supervisors will not fill this position, but, could employ a secretary to the Board of Supervisors. The secretary will maintain an office during regular courthouse hours in the name of the supervisors and will maintain the records which were formerly the responsibility of the auditor. The alternative is also available to retain the existing method of operation where the auditor assumes these responsibilities.

o Treasurer:

In addition to the normal duties of Treasurer, this office also has the responsibilities for motor vehicle registrations. It is recommended that the service functions now performed by other county officials be transferred to the Office of the Treasurer. The only exceptions would be that the Recorder would continue to sell revenue stamps and the Clerk of Court would continue to collect traffic fines.

There are three purposes being served by this recommendation. First, this will place the types of function dealing with collection of money in one location. Second, it will reduce the number of offices handling cash and reduce the book work for those cash accounts. Third, this is in accordance with the overall purpose of equalizing the volumes of duties in the offices.

o Recorder - Clerk of Court:

It is recommended that in counties of under 30,000 population, the office of Recorder and Clerk of Court should be combined. One person would be elected to be the Recorder-Clerk of Court. In these smaller counties, the Recorder's office is relatively small; there is a similarity in the duties of these two offices; and this combination will then more equalize the duties of the offices of Auditor, Treasurer and Recorder-Clerk of Court.

The largest of the counties can justify separate offices for Recorder and Clerk of the Court; however, all counties over 30,000 population should have the option of having both positions.

o County Assessor:

The job of Assessor is different from any other job in the courthouse. The duties are specifically related to the assessing of property and the job is appointive.

The job is similar to that of City Assessor, a job which exists in the larger cities. It is recommended that the County Assessor be responsible for the assessing of all property within the county, regardless of the size of any cities which may exist in the county. This would then combine the County Assessor's job with any existing City Assessor's job. In this specialized area of work there appears to be no valid justification for having two offices for separate jurisdictions.

The organizational changes proposed are suggested to improve the efficiency of county government; thus, attempting to decrease the expenditures for personnel, improve work flow, and provide improved service to the population.

TABLE 49. RESPONSIBILITY BY FUNCTION, COUNTY OFFICIALS

	<u>Supervisors</u>	<u>Auditor</u>	<u>Treasurer</u>	<u>Recorder</u>	<u>Clerk of Court</u>	<u>Assessor</u>	<u>Sheriff</u>
<u>Administrative Functions:</u>							
Attend supervisor meetings	X	X					
Maintain minute book	X	X					
Maintain highway records	X	X					
Maintain bridge book	X	X					
Maintain warrant book	X	X					
Maintain claim register	X	X					
Maintain courthouse	X	X					
Allot space to county officials	X						
Provide supplies to officials	X						
Approve hiring of county employees	X						
Approve salaries for county employees	X						
Set bonds for officials	X						
Establish employee working conditions	X						
Establish personnel policies	X						
Establish fringe benefits	X						
Serve as drainage boards	X						
Maintain drainage district records		X					
Process drainage work requests		X					
Supervise county engineer	X						
<u>Accounting Functions:</u>							
<u>Budgets</u>							
Prepare county budget		X					
Approve county budget	X						
Prepare list of annual appropriations		X					
Prepare report "Expenditures vs. Budget"		X					
<u>Warrants</u>							
Audit claims against county		X					
Approve claims against county	X						
Write warrants		X					
Maintain accounting for warrants		X	X				
Pay warrants			X				
<u>Payroll</u>							
Compute payroll amounts		X					
Write payroll warrants		X					
Maintain payroll records		X					
Prepare payroll withholding reports		X					
<u>Other</u>							
Record receipts and disbursements by funds			X				
Maintain accounting records by funds		X					
Do accounting for revenue sharing funds		X					
Do accounting for drainage districts		X					
Prepare annual financial statements		X					
Collect all county funds						X	
Invest county funds						X	
Maintain records of investments by funds						X	

Tax Functions:

Maintain real estate ownership records	X		
Prepare listing of taxable real estate	X		
Assess value of property			X
Accept application for tax credit			X
Determine non-taxable property			X
Compute taxable valuation	X		
Calculate tax credits	X		
Compute mileage rates	X		
Levy taxes		X	
Collect taxes			X
Apportion tax receipts to county funds			X
Apportion tax receipts to others			X
Conduct annual tax sale			X
Act as clerk of tax sale	X		

Service Functions:

Register cars			X	
Register trucks			X	
Register motorcycles			X	
Register mobile homes			X	
Register trailers			X	
Transfer vehicle ownership			X	
Collect use tax on vehicles			X	
Issue dog licenses	X			
Register boats				X
Register snowmobiles				X
Sell revenue stamps				X
Issue fishing licenses				X
Issue hunting licenses				X
Issue deer licenses				X
Issue wild turkey licenses				X
Issue waterfowl stamps				X
Issue trout stamps				X
Issue trapping licenses				X
Issue marriage licenses				X
Collect non-court traffic fines				X
Approve concealed weapon permits				X
Issue concealed weapon permits				X
Issue permits for explosives				X
Approve rural cigarette permits	X			
Issue rural cigarette permits		X		
Approve rural beer permits	X			
Issue rural beer permits		X		
Recommend rural liquor licenses	X			
Issue rural liquor licenses		X		

Recording Functions:

Record deeds			X	
Record mortgages			X	
Record real estate contracts			X	
Record financing statements			X	
Record births				X
Record deaths				X
Record numerous other documents				X

APPENDIX

or permitting the passage of traffic on a highway, railroad, or airport, or if the failure to immediately remove such body might endanger life, safety, or health. It shall be unlawful for any person to move, disturb, or conceal a body in violation of this chapter or chapter 749A. [C71,§339.9]

339.10 Report in evidence. Reports of investigations made by the state medical examiner or his designee or by a county medical examiner or his designee, and the records and reports of autopsies made as provided in this chapter or chapter 749A, shall be received as evidence in any court or other proceedings, except that statements by witnesses or other persons and conclusions on extraneous matters included within the report are not hereby made admissible. The person preparing a report or record given in evidence hereunder may be subpoenaed as a witness in any civil or criminal case by any party to the cause. Copies of records, photographs, laboratory findings, and records in the office of the state medical examiner or any medical examiner, when duly attested to by the state medical examiner or one of his staff, or the medical examiner in whose office the same are, shall be received as evidence in any court or other proceedings for any purpose for which the original could be received without proof of the official character of the person whose name is signed thereto. [C51,§§190-192, 199; R60,§§400-402, 409; C73,§§356-358, 365; C97,§520; S13,§520; C21, 27, 31, 35, 39,§§5205, 5206; C46, 50, 51, 58,§§339.8, 339.9; C62, 66,§339.9; C71,§339.10]

339.11 Property or money on person. If there is no person entitled by law to any property or money found on a deceased person, it shall be deposited with the clerk of the district court to be held until disposed of according to law. [C97,§§532, 533; C24, 27, 31, 25, 39,§5216; C46, 50, 51, 58,§339.20; C62, 66, 71,§339.11]

339.12 Body delivered. After an investigation has been completed, including an autopsy if one is made, the body shall be delivered to the relatives or friends of the deceased person for burial. No medical examiner shall use influence in favor of any particular funeral director. If no person claims a body, it shall be disposed of as provided in chapter 142. [C51, §200; R60,§110; C73,§366; C97,§527; C24, 27, 31, 35, 39,§5215; C46, 50, 51, 58,§339.19; C62, 66,§339.10; C71,§339.12]

339.13 When unlawful to embalm. It shall be unlawful to embalm a body when the em-

balmer has any reason to believe death occurred in a manner specified in section 339.6, or when there is evidence sufficient to arouse suspicion of crime in connection with the cause of death of the deceased, or where it is the duty of a medical examiner to view the body and investigate the death of the deceased person, until the permission of a county medical examiner has been obtained. Whenever feasible, the body shall be released to the funeral director for embalming within twenty-four hours of death.

It shall be unlawful to cremate, bury, or send out of the state the body of a deceased person when death occurred in a manner specified in section 339.6, until a medical examiner shall certify in writing that he has viewed the body and has made personal inquiry into the cause and manner of death and that all necessary autopsy or postmortem examinations have been completed.

A fee as set by the board of supervisors shall be paid the county medical examiner for an examination certificate by the person making application therefor, and a copy of such certificate shall be promptly filed by the medical examiner in his office. The certificate of the county medical examiner shall not be required in cases of stillborn infants if a physician was present at the stillbirth and the cause of stillbirth, as certified by the physician according to the provisions of chapter 144, is not such as to require an investigation by a medical examiner.

Any person violating any of the provisions of this section shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than one thousand dollars or imprisoned in the county jail not more than one year, or by both such fine and imprisonment. [C62, 66,§339.12; C71,§339.13]

339.14 Sudden, violent or suspicious death. In any case of sudden, violent, or suspicious death after which the body is buried without any investigation or autopsy, the county medical examiner shall, upon being advised of such facts, notify the county attorney. The county attorney shall thereupon apply for a court order requiring the body to be exhumed, in accordance with chapter 141. Upon receipt of the court order, an autopsy shall be performed by a medical examiner or by a pathologist designated by him and the facts disclosed by such autopsy communicated to the court ordering the disinterment for such action as may be proper. [C62, 66,§339.7; C71,§339.14]

CHAPTER 340

COMPENSATION OF COUNTY OFFICERS, DEPUTIES AND CLERKS

Referred to in §332.21

340.1 Compensation of auditor, treasurer, recorder and clerk.
340.2 Additional compensation in certain counties.

340.3 Salary schedule set by supervisors annually.
340.4 Deputies compensation.
340.5 Resident tax collectors in certain cities.

§310.1. COMPENSATION OF COUNTY OFFICERS

1551

- 310.4 Repealed by 61GA, ch 297,§1.
- 310.7 Sheriff.
- 310.8 Deputy sheriff.
- 310.9 County attorney.
- 310.10 Assistant county attorney.
- 310.11 Repealed by 61GA, ch 307,§8.
- 310.12 County officers dividing salaries.

- 310.13 to 310.15 Repealed by 52GA, ch 117,§21; ch 187,§8.
- 310.16 Salaries-- general fund.
- 310.17 Exception.
- 310.18 Dual county seats.
- 310.19 Repealed by 58GA, ch 258,§16.

310.1 Compensation of auditor, treasurer, recorder and clerk. The annual compensation of the county auditor, county treasurer, county recorder, and clerk of the district court shall be computed from the following table:

POPULATION OF COUNTY	SALARY "A"
0 to 5,000	\$2,975
5,001 to 6,000	3,025
6,001 to 7,000	3,075
7,001 to 8,000	3,125
8,001 to 9,000	3,175
9,001 to 10,000	3,225
10,001 to 12,500	3,250
12,501 to 15,000	3,300
15,001 to 17,500	3,350
17,501 to 20,000	3,400
20,001 to 25,000	3,450
25,001 to 30,000	3,500
30,001 to 35,000	3,550
35,001 to 40,000	3,600
40,001 to 45,000	3,675
45,001 to 50,000	3,750
50,001 to 60,000	3,850
60,001 to 70,000	3,950
70,001 to 80,000	4,050
80,001 to 90,000	4,200
90,001 to 100,000	4,300
100,001 to 125,000	4,450
125,001 to 150,000	4,600
150,001 to 175,000	4,700
175,001 to 200,000	4,800
200,001 to 225,000	4,900
225,001 to 250,000	5,050
250,001 to 275,000	5,200
275,001 and over	5,500

TAXABLE VALUATION OF COUNTY	SALARY "B"
100,000,001 to 125,000,000	5,450
125,000,001 to 150,000,000	5,600
150,000,001 to 175,000,000	5,700
175,000,001 to 200,000,000	5,800
200,000,001 to 225,000,000	5,900
225,000,001 to 250,000,000	6,050
250,000,001 to 275,000,000	6,200
275,000,001 to 300,000,000	6,500
300,000,001 to 325,000,000	6,750
325,000,001 to 350,000,000	7,000
350,000,001 to 375,000,000	7,250
375,000,001 to 400,000,000	7,500
400,000,001 to 425,000,000	7,750
425,000,001 to 450,000,000	8,000
450,000,001 to 475,000,000	8,250
475,000,001 to 500,000,000	8,500
500,000,001 to 525,000,000	8,750
525,000,001 to 550,000,000	9,000
550,000,001 to 575,000,000	9,250
575,000,001 to 600,000,000	9,500
600,000,001 to 625,000,000	9,750
625,000,001 to 650,000,000	10,000

The annual compensation shall be the sums of the salary in column "A" based on population, when added to the salary shown in column "B" based on taxable valuation less the valuation of moneys and credits. [C51,§§211, 213; R60,§§422, 424; C73,§§3784, 3792, 3793, 3798; C97,§§297, 479, 490, 495; S13,§297; SS15, §§479, 490, 490-a, 495; C24, 27, 31, 35, 39,§§5220, 5222, 5224, 5230; C46, 50, 54, 58, 62,§§340.1, 340.3, 340.5, 340.11; C66, 71,§310.1]

See 44442

TAXABLE VALUATION OF COUNTY	SALARY "B"
\$ 8,000,000 to \$ 10,000,000	\$ 3,975
10,000,001 to 12,000,000	4,025
12,000,001 to 14,000,000	4,075
14,000,001 to 16,000,000	4,125
16,000,001 to 18,000,000	4,175
18,000,001 to 20,000,000	4,225
20,000,001 to 22,000,000	4,275
22,000,001 to 24,000,000	4,325
24,000,001 to 26,000,000	4,375
26,000,001 to 28,000,000	4,425
28,000,001 to 30,000,000	4,475
30,000,001 to 32,000,000	4,525
32,000,001 to 34,000,000	4,575
34,000,001 to 36,000,000	4,625
36,000,001 to 38,000,000	4,675
38,000,001 to 40,000,000	4,725
40,000,001 to 42,000,000	4,775
42,000,001 to 44,000,000	4,825
44,000,001 to 46,000,000	4,875
46,000,001 to 48,000,000	4,925
48,000,001 to 50,000,000	4,975
50,000,001 to 52,000,000	5,025
52,000,001 to 54,000,000	5,075
54,000,001 to 56,000,000	5,125
56,000,001 to 58,000,000	5,175
58,000,001 to 60,000,000	5,225
60,000,001 to 62,000,000	5,275
62,000,001 to 64,000,000	5,325
64,000,001 to 66,000,000	5,375
66,000,001 to 68,000,000	5,425
68,000,001 to 70,000,000	5,475
70,000,001 to 72,000,000	5,525
72,000,001 to 74,000,000	5,575
74,000,001 to 76,000,000	5,625
76,000,001 to 78,000,000	5,675
78,000,001 to 80,000,000	5,725
80,000,001 to 82,000,000	5,775
82,000,001 to 84,000,000	5,825
84,000,001 to 86,000,000	5,875
86,000,001 to 88,000,000	5,925
88,000,001 to 90,000,000	5,975
90,000,001 to 92,000,000	6,025
92,000,001 to 94,000,000	6,075
94,000,001 to 96,000,000	6,125
96,000,001 to 98,000,000	6,175
98,000,001 to 100,000,000	6,225

310.2 Additional compensation in certain counties. In counties having a population of forty thousand or over in which there is a city of fifteen thousand or more population, of any form of government, the board of supervisors may allow additional compensation to the county treasurer not to exceed fifty dollars per annum for each five thousand population of such cities in excess of fifteen thousand. When such county has a city with a population of seventy-five thousand or over, the board of supervisors shall allow additional compensation in an amount not less than twenty-five dollars nor more than fifty dollars for each five thousand population of such cities in excess of seventy-five thousand; provided, however, that in no case shall such allowance exceed five hundred dollars.

The board of supervisors may allow an additional five hundred dollars compensation for each county auditor, county treasurer, county recorder, clerk of the district court, and county sheriff in counties having two

places at which the district court is held. [C51, §211; R60, §422; C73, §3793; C97, §490; SS15, §§490, 490-a; C24, 27, 31, 35, 39, §5222; C46, 50, 51, 58, 62, §340.3; C66, 71, §340.2]

310.3 Salary schedule set by supervisors annually. In December of each year, the board of supervisors shall, by resolution, compute the salaries of all county officers whose salaries are based on population or taxable valuation of the county, or both, for the ensuing year. In no case shall the salary be less than salaries established in December, 1969. The latest current report of the bureau of census, United States department of commerce and the valuation certified by the department of revenue shall be used. In any year in which the compensation is changed by a change in the law the said computation shall also be made in the month the law becomes effective for the salaries paid for the remainder of said year from the effective date of the new law. If a vacancy occurs in any office, the person who is appointed or elected to fill the unexpired term in the office vacated, shall receive the same salary as the person vacating the office. [C66, 71, §340.3; 64GA, ch 198, §1]

340.4 Deputies compensation. The first and second deputies and the deputy in charge of the motor vehicle registration and title department, may be paid an amount not to exceed eighty percent of the amount of the annual salary of his or her principal. In counties where more than two deputies are required, deputies in excess of two may be paid an amount not to exceed seventy-five percent of the annual salary of his or her principal. Upon certification to the board of supervisors by the elected official concerned, the amount of the annual salary for each deputy as above provided, the board of supervisors shall certify to the county auditor of any such county the annual salary certified by the elected officials, but in no event shall said board of supervisors be required to certify to the auditor of any such county an amount in excess of the amounts authorized above. The board of supervisors shall fix all compensation for extra help and clerks. [C51, §417; R60, §618; C73, §771; C97, §§298, 481, 491, 496; S13, §493; SS15, §§298, 298-a, 481, 491; C24, 27, 31, 35, 39, §§5221, 5223, 5225, 5331; C46, §§340.2, 340.4, 340.6, 340.12; C50, 51, 58, 62, §340.2; C66, 71, §340.1]

310.5 Resident tax collectors in certain cities. In any county in which there exists a city, not the county seat, having a population of six thousand or over, the treasurer may appoint a resident deputy collector of taxes for such city and vicinity under bond as provided for other deputies, and his compensation shall be the same percentage of the treasurer's salary as the chief deputy and second deputy in such county. Such resident deputy collector shall maintain an office in such city for a period of approximately five weeks each spring and fall, such periods to terminate on April 1 and October 1 respectively or as soon thereafter as possible. The treasurer in such case

shall prepare the necessary books and records for such deputy each year, and the board of supervisors is authorized to allow payment of incidental expenses pertaining to the operations of such office, not to exceed one hundred dollars per year. [C51, §417; R60, §618; C73, §771; C97, §§298, 481, 491, 496; S13, §496; SS15, §§298, 298-a, 481, 491; C24, 27, 31, 35, 39, §§5221, 5223, 5225, 5331; C46, §§340.2, 340.4, 340.6, 340.12; C50, 51, 58, 62, §340.2; C66, 71, §340.5]

340.6 Repealed by 62 GA, ch 297, §1.

340.7 Sheriff. Each sheriff shall receive for his annual salary in counties having a population of:

1. Less than ten thousand, eight thousand dollars.
2. Ten thousand and less than twenty thousand, eight thousand five hundred dollars.
3. Twenty thousand and less than thirty thousand, nine thousand dollars.
4. Thirty thousand and less than forty thousand, nine thousand five hundred dollars.
5. Forty thousand and less than fifty thousand, ten thousand dollars.
6. Fifty thousand and less than sixty thousand, ten thousand five hundred dollars.
7. Sixty thousand and less than seventy-five thousand, eleven thousand dollars.
8. Seventy-five thousand and less than one hundred thousand, eleven thousand five hundred dollars.
9. One hundred thousand and less than one hundred fifty thousand, twelve thousand dollars.
10. One hundred fifty thousand and less than two hundred thousand, fourteen thousand dollars.
11. Two hundred thousand and less than three hundred thousand, fifteen thousand dollars.
12. In counties of three hundred thousand or more, sixteen thousand dollars.
13. In counties where the sheriff is not furnished a residence by the county, an additional sum of seven hundred and fifty dollars per annum in addition to the foregoing schedule. The foregoing additional allowance for residence shall not be considered as salary in computing the salary of deputies as provided in section 310.8. [C51, §2536; R60, §1115; C73, §§3788, 3789; C97, §509; SS15, §§510 a-c; C24, 27, 31, 35, 39, §5226; C46, 50, 51, 58, 62, 66, 71, §340.7]

310.8 Deputy sheriff. Each deputy sheriff shall receive as his annual salary as follows:

1. The first deputy sheriff, and the second, such deputy if a second deputy sheriff is required, shall receive an annual salary of not more than eighty-five percent of the amount of the salary of the sheriff, as fixed by the board of supervisors.
2. All other deputy sheriffs shall receive an annual salary as fixed by the board of super-

visors, but not to exceed the salaries of the first or second deputies.

3. In any county where district court is held in two places, for any deputy other than the chief deputy in charge of the office where such court is held outside the county seat, seventy-five percent of the amount of the salary of the sheriff but not to exceed three thousand dollars.

In counties over two hundred fifty thousand population where more than two deputies are required, said deputies may be paid an amount not to exceed seventy-five percent of the annual salary of his or her principal. Upon certification to the board of supervisors by the elected official concerned, the amount of the annual salary for each deputy as above provided, the board of supervisors may certify to the county auditor of any such county the annual salary certified by the elected officials, but in no event shall said board of supervisors be required to certify to the auditor of any such county an amount in excess of the amounts authorized above. The board of supervisors shall fix all compensation for extra help and clerks. [C51,\$417; R60,\$648; C73,\$771; C97,\$510; SS15,\$510-b; C24, 27, 31, 35, 39,\$5227; C46, 50, 54, 58, 62, 66, 71,\$340.8; 64GA, ch 198,\$3]

Referred to in §340.7

340.9 County attorney. Each county attorney shall receive as his annual salary in counties having a population of:

1. Less than ten thousand population, seven thousand dollars.

2. Ten thousand and less than fifteen thousand population, seventy-five hundred dollars.

3. Fifteen thousand and less than twenty thousand population, eight thousand dollars.

4. Twenty thousand and less than twenty-five thousand population, eight thousand five hundred dollars.

5. Twenty-five thousand and less than thirty thousand population, nine thousand dollars.

6. Thirty thousand and less than thirty-five thousand population, nine thousand five hundred dollars.

7. Thirty-five thousand and less than fifty thousand population, ten thousand five hundred dollars.

8. Fifty thousand and less than seventy-five thousand population, eleven thousand dollars.

9. Seventy-five thousand and less than one hundred thousand population, twelve thousand dollars.

10. One hundred thousand or more, an annual salary established by the county board of supervisors, except that in no case shall his annual salary be less than the annual salary established in December, 1969. The board may accept and utilize private grants or federal funds, or both, for the purpose of paying the salary of the county attorney and his assistants.

The annual salaries as provided herein shall be the full and only compensation for the

duties performed in the office of the county attorney, and all fees and commissions which may be lawfully taxed in favor of the county attorney shall if and when taxed and collected be paid by the county attorney to the county for the benefit of the court expense fund.

In counties where district court is held in two places, the county attorney may receive an additional sum of five hundred dollars.

The county attorney shall also receive his necessary and actual expenses incurred in attending upon his official duties other than his residence and the county seat, which shall be audited and allowed by the board of supervisors of the county.

The board of supervisors of any county may pay or supplement the salaries of the county attorney and the assistant county attorneys from federal funds notwithstanding the salary limitations set forth in this section and section 340.10. [C51,\$169; R60,\$380.381; C73,\$3775; C97,\$308; SS15,\$308; C24, 27, 31, 35, 39,\$5228; C46, 50, 54, 58, 62, 66, 71,\$340.9; 64GA, ch 198, §52, 4]

340.10 Assistant county attorney. Where an assistant county attorney is appointed he shall receive as compensation:

1. For the first assistant county attorney, not more than eighty-five percent of the amount of the salary of the county attorney.

2. For additional assistant county attorneys, not to exceed eighty percent of the amount of the salary of the county attorney, as fixed by the board of supervisors. [C97,\$303; S13,\$303-a; C24, 27, 31, 35, 39,\$5229; C46, 50, 54, 58, 62, 66, 71, §340.10; 64GA, ch 199,\$1]

Referred to in §340.9

340.11 Repealed by 61 GA, ch 307,\$8 See §340.1.

340.12 County officers dividing salaries. The principal elected official of any county office and his first deputy or first assistant, in counties having two courthouses, may enter into a written agreement for a division of the salaries to be paid. No such division shall allow payment to the official and his first deputy or assistant which is greater than the sum of the two salaries authorized under this chapter. Upon certification to the board of supervisors by the elected officials concerned, the board shall certify to the county auditor the annual salaries certified by the elected officials. [C71, §340.12]

340.13 to 340.15 Repealed by 52GA, ch 117,\$21, ch 187,\$3. See §275.13.

340.16 Salaries—general fund. The salaries fixed by the foregoing sections of this chapter shall be paid out of the general fund of the county. [C97,\$308; SS15,\$308; C24, 27, 31, 35, 39, §5235; C46, 50, 54, 58, 62, 66, 71,\$340.16]

Manner of payment, C97

340.17 Exception. The salaries fixed for the clerk of the district court and his deputies

may be paid from the court expense fund. [C27, 31, 35, §5235-a1; C39, §5235.1; C16, 50, 51, 58, 62, 66, 71, §340.17]

Court expense fund, 1444.10

310.18 Dual county seats. In any county having two county seats and where the district court is held in two places, the first deputy county auditor, county treasurer, county clerk and county recorder shall receive not

more than seventy-five percent of the amount of the salary of his principal. Other deputies shall receive between fifty percent and seventy-five percent of the amount of the salaries of their principals as determined by the board of supervisors. [C24, 27, 31, 35, 39, §5236; C46, 50, 51, 58, 62, 66, 71, §340.18]

340.19 Repealed by 58GA, ch 258, §16.

CHAPTER 341

DEPUTY OFFICERS, ASSISTANTS, AND CLERKS

311.1 Appointment.

341.2 Certificate of appointment.

341.3 Revocation of appointment.

341.4 Qualifications.

341.5 Bond or liability policy.

311.6 Powers and duties.

341.7 Temporary assistance for county attorney.

341.8 Temporary assistance for county auditor.

311.9 Repealed by 55GA, ch 152, §2.

311.1 Appointment. Each county auditor, treasurer, recorder, sheriff, county attorney, clerk of the district court, may, with the approval of the board of supervisors, appoint one or more deputies or assistants, respectively, not holding a county office, for whose acts he shall be responsible. The number of deputies, assistants, and clerks for each office shall be determined by the board of supervisors, and such number together with the approval of each appointment shall be by resolution made of record in the proceedings of such board. [C51, §§411, 415; R60, §§612, 616, 2069; C73, §§766, 769, 1770; C97, §§298, 303, 481, 491, 496, 510, 2731; S13, §303-a; SS15, §§298, 481, 491, 510-b, 2731-b; C24, 27, 31, 35, 39, §5238; C46, 50, 51, 58, 62, 66, 71, §341.1]

Referred to in §602.34

Deputy state officers, §27.1

341.2 Certificate of appointment. When any such appointment has been approved by the board of supervisors, the officer making such appointment shall issue in writing a certificate of such appointment, and file the same in the office of the auditor where it shall be kept. [C51, §411; R60, §612; C73, §766; C97, §§298, 303, 481, 491, 496, 510; S13, §§303-a, 496; SS15, §§298, 481, 491, 510-b; C24, 27, 31, 35, 39, §5249; C16, 50, 54, 58, 62, 66, 71, §341.2]

341.3 Revocation of appointment. Any certificate of appointment may be revoked in writing at any time by the officer making the appointment, which revocation shall be filed and kept in the office of the auditor. [C51, §411; R60, §612; C73, §766; C97, §§298, 481, 491, 496, 510; S13, §496; SS15, §§298, 481, 491, 510-b; C24, 27, 31, 35, 39, §5246; C16, 50, 51, 58, 62, 66, 71, §341.3]

341.4 Qualifications. Each deputy shall be required to give a bond in an amount to be fixed by the officer having the approval of the bond of his principal, with sureties to be approved by such officer. Such bond when

approved shall be filed and kept in the office of the auditor. Each deputy shall take the same oath as his principal, which shall be endorsed on the certificate of appointment. [C51, §§411, 416; R60, §§612, 647; C73, §§766, 770; C97, §§298, 481, 491, 496, 510; S13, §496; SS15, §§298, 481, 491, 496, 510-b; C24, 27, 31, 35, 39, §5241; C46, 50, 51, 58, 62, 66, 71, §341.4]

Oath, approval of bond, §§63.10, 64.19

341.5 Bond or liability policy. The bond of sheriffs' deputies shall be either a bond or liability policy as may be required by the sheriff with the approval of the board of supervisors. [C31, 35, §5241-d1; C39, §5241.1; C46, 50, 51, 58, 62, 66, 71, §341.5]

341.6 Powers and duties. Each deputy, assistant, and clerk shall perform such duties as may be assigned to him or her by the officer making the appointment, and during the absence or disability of his principal, the deputy or deputies shall perform the duties of such principal. [C51, §412; R60, §613; C73, §767; C97, §§298, 481, 491, 496; S13, §496; SS15, §§298, 481, 491; C24, 27, 31, 35, 39, §5242; C16, 50, 54, 58, 62, 66, 71, §341.6]

341.7 Temporary assistance for county attorney. The county attorney may with the approval of a judge of the district court procure such assistants in the trial of a person charged with felony as he shall deem necessary and for such assistants upon presenting to the board of supervisors a certificate of the district judge before whom said cause was tried, certifying to the services rendered, shall be allowed a reasonable compensation therefor, to be fixed by the board of supervisors, but nothing in this chapter shall prevent the board of supervisors from employing an attorney to assist the county attorney in any cause or proceeding in which the state or county is interested. The compensation allowed to any such assistants shall be paid out of the court fund

of the county. [C97,§303; S13,§303-a; C24, 27, 31, 35, 39,§5243; C46, 50, 54, 58, 62, 66, 71,§341.7]
See §341.17

341.8 Temporary assistance for county auditor. In case no deputy shall be appointed, but on account of the pressure of business in his office the auditor is compelled temporarily to

employ assistants, he shall file the bill for such services with the board of supervisors at their next regular meeting and it shall make a reasonable allowance therefor. [C97,§481; SS15, §181; C24, 27, 31, 35, 39,§5244; C46, 50, 54, 58, 62, 66, 71,§341.8]

341.9 Repealed by 55GA, ch 152,§2.

CHAPTER 342

COLLECTION AND ACCOUNTING OF FEES

Referred to in §321.141

342.1 Fees belong to county.
342.2 Record of fees.

342.3 Quarterly reports and payments.

342.1 Fees belong to county. Except as otherwise provided, all fees and charges of whatever kind collected for official service by any county auditor, treasurer, recorder, sheriff, clerk of the district court, and their respective deputies or clerks, shall belong to the county. [R60,§431; C73,§3783; C97,§5299, 508; S13,§508; SS15,§5479-a, 490-a; C24, 27, 31, 35, 39,§5245; C46, 50, 54, 58, 62, 66, 71,§342.1]

[C51,§212; R60,§423; C73,§3796; C97,§5480, 492; S13,§498; C24, 27, 31, 35, 39,§5246; C46, 50, 54, 58, 62, 66, 71,§342.2]

342.2 Record of fees. Each such officer shall keep a record to be known as the "fee book" of the office to which it relates and shall be kept in such office as a part of the permanent county records. It shall be ruled in appropriate columns for the date, kind of service, for whom rendered, and the amount of fee collected, and when the charge is for recording an instrument, the names of the parties thereto. All said items shall be entered upon said record at the time the service is rendered.

342.3 Quarterly reports and payments. Each of such officers shall make itemized and verified reports quarterly to the board of supervisors showing in detail the fees collected during the preceding quarter. Each such officer shall quarterly pay into the county treasury all fees collected during the preceding quarter, take duplicate receipts therefor and file one of such receipts in the office of the auditor. Each such officer shall also enter upon the fee book of his office the date and amount of each payment into the county treasury. [R60,§431; C73,§3783, 3796; C97,§5299, 480, 492, 495, 508; S13,§508, 550-c; SS15,§495; C24, 27, 31, 35, 39,§5247; C46, 50, 54, 58, 62, 66, 71, §342.3]

CHAPTER 343

GENERAL DUTIES OF COUNTY OFFICERS

343.1 Officers to furnish information.
343.2 Agent or attorney.
343.3 Acting as counsel.
343.4 Purchase of property.
343.5 Examination of accounts—expense.
343.6 Violations.
343.7 Purchase of warrants.
343.8 Money for sectarian purposes.

343.9 Violations.
343.10 Expenditures confined to receipts.
343.11 Exceptions.
343.12 Unallowable claims.
343.13 Miniature photographic copies of records.
343.14 Forms to state officers.

343.1 Officers to furnish information. It is the duty of each county officer, whenever called upon by the governor or either house of the general assembly, to communicate to the governor or such house any information that may be in his possession as such officer, and to furnish any statistics at his command, when thus called upon. [C97,§514; C24, 27, 31, 35, 39, §5249; C46, 50, 54, 58, 62, 66, 71,§343.1]

343.2 Agent or attorney. No county officer shall appear as agent, attorney, or solicitor for another, in any matter pending before the board of supervisors. [C73,§326; C97,§545; C24, 27, 31, 35, 39,§5230; C46, 50, 54, 58, 62, 66, 71, §343.2]

Referred to in §343.6

Referred to in §343.6

343.3 Acting as counsel. No sheriff or deputy sheriff shall appear in any court as attor-

2 open to inspection by any peace officer or to any authorized agent of
3 any permit granting authority.

Approved June 13, 1973.

CHAPTER 223

MOVEMENT OF OVERSIZE VEHICLES

H. F. 193

AN ACT relating to the movement of vehicles and loads of excessive size and weight under permit during daylight hours and holidays.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section three hundred twenty-one E point eleven
2 (321E.11), Code 1973, is amended to read as follows:

3 321E.11 Daylight movement only—holidays. Movements by per-
4 mit in accordance with this chapter shall be permitted only during
5 daylight the hours from sunrise to sunset unless it is established by
6 the issuing authority that the movement can be better accomplished
7 at another period of time because of traffic volume conditions.

8 Except as provided in section 321.457, no movement of over-
9 dimension vehicles by permit shall be permitted on ~~Saturdays~~, Sun-
0 days, holidays, ~~or days preceding and following holidays after twelve~~
1 o'clock noon on Saturdays, or after twelve o'clock noon on days pre-
2 ceding holidays and holiday weekends, or special events when abnor-
3 mally high traffic volumes can be expected. Such restrictions shall
4 not be applicable to urban transit systems as defined in section
5 386C.1. For the purposes of this chapter, holidays shall include New
6 Years Day, Memorial Day, Independence Day, Veterans Day, Labor
7 Day, Thanksgiving Day, and Christmas Day.

Approved June 13, 1973.

CHAPTER 224

COUNTY OFFICERS COMPENSATION

S. F. 441

AN ACT relating to the compensation of county officers and authorizing the establish-
ment of group insurance, health, or medical service for county officers.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section three hundred thirty-one point twenty-two
2 (331.22), Code 1973, is amended by adding the following new para-
3 graph:

4 NEW PARAGRAPH. In addition to the annual salary provided for in
5 the schedule in this section, each member of a board of supervisors
6 shall receive as salary compensation a sum equal to ten percent of the
7 salary to which he is entitled as of June 30, 1973. The additional com-
8 pensation provided in this paragraph applies to boards of supervisors
9 whether paid on a per diem basis or by annual salary.

1 SEC. 2. Section three hundred thirty-one point twenty-two
2 (331.22), unnumbered paragraphs two (2) and three (3), Code 1973,
3 are amended to read as follows:

4 These salaries shall be in full payment of all services rendered to
5 the county by said supervisors except statutory mileage while actually
6 engaged in the performance of official duties. Such mileage shall be
7 limited to *the aggregate of one thousand dollars for each supervisor*
8 *per year. Supervisors on boards of more than five members shall*
9 *receive a salary equal to the total salaries received by a five member*
10 *board pursuant to the population schedule, divided by the number of*
11 *members of such board.*

12 In counties of forty thousand population or less, the board of super-
13 visors may on their own motion elect to receive their compensation on
14 a per diem basis. If they so elect, the members of the board of super-
15 visors shall each receive *twenty-five forty* dollars per day for each day
16 actually in session or employed on committee service or as a ditch or
17 drainage board considering drainage matters. No such member shall
18 receive per diem pay in excess of five thousand *five hundred* dollars in
19 any one calendar year. In addition, he shall receive ten cents for every
20 mile traveled in going to and from sessions and in going to and from
21 the place of performing committee service, however, such mileage
22 payment shall not exceed *the aggregate of one thousand dollars per*
23 *supervisor per year.*

1 SEC. 3. Section three hundred forty point one (340.1), Code 1973,
2 is amended by striking the section and inserting in lieu thereof the
3 following:

4 340.1 Compensation of auditor, treasurer, recorder and clerk. In
5 addition to the annual compensation to which each county auditor,
6 county treasurer, county recorder, and clerk of the district court is
7 entitled as of January 1, 1973, each such county officer shall receive
8 as salary compensation the sum of one thousand eight hundred dol-
9 lars annually.

1 SEC. 4. Section three hundred forty point seven (340.7), Code
2 1973, is amended to read as follows:

3 340.7 Sheriff. Each sheriff shall receive for his annual salary in
4 counties having a population of:

- 5 1. Less than ten thousand, *eight ten* thousand dollars.
- 6 2. Ten thousand and less than twenty thousand, *eight ten* thousand
7 five hundred dollars.
- 8 3. Twenty thousand and less than thirty thousand, *nine eleven* thou-
9 sand dollars.
- 10 4. Thirty thousand and less than forty thousand, *nine thousand five*
11 *hundred eleven thousand seven hundred fifty* dollars.
- 12 5. Forty thousand and less than fifty thousand, *ten thousand twelve*
13 *thousand two hundred fifty* dollars.
- 14 6. Fifty thousand and less than sixty thousand, *ten thousand five*
15 *hundred twelve thousand seven hundred fifty* dollars.
- 16 7. Sixty thousand and less than seventy-five thousand, *eleven thou-*
17 *sand thirteen thousand five hundred* dollars.
- 18 8. Seventy-five thousand and less than one hundred thousand, *eleven*
19 *fourteen thousand five hundred* dollars.

20 9. One hundred thousand and less than one hundred fifty thousand,
21 ~~twelve thousand fourteen thousand five hundred~~ dollars.

22 10. One hundred fifty thousand and less than two hundred thousand,
23 ~~fourteen thousand sixteen thousand five hundred~~ dollars.

24 11. Two hundred thousand and less than three hundred thousand,
25 ~~fifteen thousand seventeen thousand five hundred~~ dollars.

26 12. In counties of three hundred thousand or more, ~~sixteen thousand~~
27 ~~eighteen thousand five hundred~~ dollars.

28 13. In counties where the sheriff is not furnished a residence by the
29 county, an additional sum of seven hundred and fifty dollars per annum
30 in addition to the foregoing schedule. The foregoing additional allow-
31 ance for residence shall not be considered as salary in computing the
32 salary of deputies as provided in section 340.8.

33 *However, effective July 1, 1973, a sheriff shall not receive an annual*
34 *salary of less than two thousand dollars more than the annual salary*
35 *to which he is entitled on January 1, 1973.*

1 SEC. 5. Section three hundred forty point nine (340.9), the first
2 unnumbered paragraph and subsections one (1) through nine (9),
3 Code 1973, are amended to read as follows:

4 340.9 County attorney. Each county attorney shall receive as his
5 minimum annual salary in counties having a population of:

6 1. Less than ~~ten~~ nine thousand population, ~~seven~~ eight thousand dol-
7 lars.

8 2. ~~Ten~~ Nine thousand and less than ~~fifteen~~ twelve thousand popula-
9 tion, ~~seventy-five~~ eight thousand five hundred dollars.

10 3. ~~Fifteen~~ Twelve thousand and less than ~~twenty~~ fifteen thousand
11 population, ~~eight~~ nine thousand dollars.

12 4. ~~Twenty~~ Fifteen thousand and less than ~~twenty-five~~ nineteen thou-
13 sand population, ~~eight~~ nine thousand five hundred fifty dollars.

14 5. ~~Twenty-five~~ Nineteen thousand and less than ~~thirty~~ twenty-five
15 thousand population, ~~nine~~ ten thousand two hundred fifty dollars.

16 6. ~~Thirty~~ Twenty-five thousand and less than thirty-five thousand
17 population, ~~nine~~ eleven thousand five hundred dollars.

18 7. Thirty-five thousand and less than fifty thousand population, ~~ten~~
19 ~~twelve~~ thousand five hundred dollars.

20 8. Fifty thousand and less than ~~seventy-five~~ eighty thousand popu-
21 lation, ~~eleven~~ thirteen thousand five hundred dollars.

22 9. ~~Seventy-five~~ Eighty thousand and less than one hundred thousand
23 population, ~~twelve~~ fifteen thousand dollars.

1 SEC. 6. Section three hundred forty point nine (340.9), Code 1973,
2 is amended by striking unnumbered paragraph five (5) and inserting
3 in lieu thereof the following new paragraph:

4 The board of supervisors may establish an annual salary for the
5 county attorney higher than the minimum salary established in this
6 section. The board may accept private grants, state or federal funds
7 and may utilize such funds in addition to, or as replacement for,
8 county funds to pay the salary of the county attorney and the salaries
9 of the assistant county attorneys.

1 SEC. 7. Notwithstanding the provisions of section three hundred
2 forty point three (340.3) of the Code, the salary increases provided
3 for in this Act shall be effective July 1, 1973.

1 SEC. 8. Section five hundred nine A point one (509A.1), Code
 2 1973, is amended to read as follows:
 3 509A.1 Authority of governing body. The governing body of the
 4 state, county, school district, city, town or any institution supported
 5 in whole or in part by public funds may establish plans for and pro-
 6 cure group insurance, health or medical service for the employees of
 7 the state, county, school district, city, town or tax-supported institu-
 8 tion. *The county board of supervisors may establish plans for and*
 9 *procure group insurance, health or medical service for the county*
 10 *auditor, the county treasurer, the county attorney, the county recorder,*
 11 *the clerk of the district court, the members of the board of super-*
 12 *visors, and the sheriff.*

Approved June 30, 1973.

CHAPTER 225

FEDERAL TAX LIENS ON VEHICLES

H. F. 135

AN ACT relating to federal tax lien registration.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section three hundred thirty-five point eighteen
 2 (335.18), subsection three (3), Code 1973, is amended to read as
 3 follows:
 4 3. In the event a lien encumbers a vehicle for which a certificate of
 5 title is required under the provisions of chapter 321, a security interest
 6 in such vehicle is perfected by the delivery of federal notice of attach-
 7 ment to the county ~~treasurer~~ recorder of the county where the certifi-
 8 cate of title was issued and it shall take priority according to the order
 9 of time in which the same is placed on the certificate of title for the
 10 vehicle to which said lien applies by the county treasurer and as pro-
 11 vided in sections 321.45 and 321.50. *The county recorder shall report*
 12 *the filing to the county treasurer within the next working day so that*
 13 *the lien may be noted on the certificate of title. The county treasurer*
 14 *shall note such lien without fee. Tax liens filed with the treasurer shall*
 15 *not be valid against a good-faith purchaser without knowledge of the*
 16 *lien unless the lien was shown on the certificate of title at the time of*
 17 *purchase. Such good-faith purchaser shall be entitled to receive a new*
 18 *title without notation of lien.*

Approved April 6, 1973.

11. What is the average amount of time per week (40 hours) you spend in meeting your elected/ appointed office responsibilities?

_____ hours _____ % of time

Other county responsibilities (list)

- _____ hours _____ % of time

TOTAL _____ hours/month _____ % of time

o ORGANIZATION

12. Is there an organization chart for your office Yes _____ No _____
(Get copy if available.)

If yes, does it clearly show areas of responsibility? Yes _____ No _____

13. Do you have anything, chart or otherwise, that describes your office's organization and functions?
Yes _____ No _____ (Get copy.)

14. Is there any duplication in organization or function between your office and others? Yes _____ No _____

List office and duplications:

<u>Office</u>	<u>Function</u>
_____	_____
_____	_____
_____	_____

15. Do you have any opinion on how to eliminate the duplications?

o PERSONNEL

16. How many people do you have to accomplish your office's responsibilities? _____

17. What types of jobs do these people perform?

<u>Type of Job (function)</u>	<u>Number of People</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

18. What training do these people receive?

19. How are these people hired?

appointed _____ by whom _____ ; merit system _____

20. Does your office employ seasonal personnel? Yes _____ No _____

how many _____ season: fall _____ spring _____ winter _____ summer _____

21. What kind of work do the seasonal employees perform?

22. Who supervises the employees in your office?

elected official _____; appointed _____; department head _____

23. Do permanent employees have job descriptions? Yes _____ No _____
(Get copy if available.)

24. Do you have enough people to accomplish the responsibilities of your office? Yes _____ No _____

If No, why not? _____

How many more are needed? _____

25. Who is your competition for local employees? _____

26. What is your budget for personnel? \$ _____

27. Who determines this budget figure _____ and how is it determined?

o SERVICES PROVIDED

28. What specific types of services does your office provide?

<u>Service</u>	<u>Number of Employees</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

29. What is the area covered _____ square miles and the population served _____?

30. Is there special equipment utilized in performing any of the services?

<u>Equipment</u>	<u>Service</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

31. Are there any records available indicating the results of the services . . . number of transactions? Yes _____ No _____ (Get a copy if possible. Make notations on back of page if you cannot get a copy.)

32. Are there any duplications of the service? Yes _____ No _____

If yes, what is the duplicated service and who performs it?

<u>Duplicated Service</u>	<u>Performing Agency</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

33. What is the county's annual expenditure to perform the respective services?

<u>Service</u>	<u>Expenditure</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

34. What are the sources of revenue to pay for the services?

<u>Service</u>	<u>Source of Revenue (%)</u>			
	<u>County Tax</u>	<u>Special Tax</u>	<u>Federal Government</u>	<u>State Government</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

o COMPENSATION

35. Base salary for your position \$ _____ Car allowance \$ _____

36. Your annual salary for 1974 was \$ _____

37. How are you paid for your expenses on county business? Allowance \$ _____ per diem \$ _____
 actual cost \$ _____

38. Do you have any other sources of income from the county? Yes _____ No _____
 If yes, please list:

<u>Source</u>	<u>Amount</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

39. Does your office have a salary plan? Yes _____ No _____
 (If yes, get a copy.)

40. Has the plan worked for you and your employees? Yes _____ No _____

41. How are salary increases determined for you and your employees?

42. Do you feel your salary is comparable to persons' salaries in the area with similar responsibilities? Yes _____ NO _____

Why? _____

o AUTOMATED EQUIPMENT

43. What type of automated equipment do you use to accomplish the responsibilities of your office?

<u>Equipment</u>	<u>Function</u>	<u>Annual Cost</u>	<u>% Utilization</u>
Duplicating machine	_____	_____	_____
Electronic data processing equipment	_____	_____	_____
Bookkeeping machines	_____	_____	_____
Automatic typewriters	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

44. How many offices/departments use the equipment? _____

45. Do you feel the equipment is heavily utilized? Yes _____ No _____

46. If an office has or uses EDP equipment, ask the following questions:

Whose system do you use?

- a. _____ Outside service vendor
- b. _____ Own system
- c. _____ Other

(If the answer is a, complete the following questions. If b, complete the next set of questions.)

- 47. 1. Is a flat monthly charge made to the organization for EDP services? Yes _____ No _____
- 2. Is the charge based on usage? Yes _____ No _____
- 3. Are the available EDP services adequate for your organization's needs? Yes _____ No _____
- 4. Could the organization perform its own EDP work more effectively than by sending to a service unit? Yes _____ No _____
- 5. Would it cost less for the organization to operate its own EDP system? Yes _____ No _____
- 6. Does the organization have the authority to make the decision as to its own system versus outside services? Yes _____ No _____

Own Computer System

48. 1. Present EDP equipment:

Manufacturer and model _____

Configuration _____

Special features _____

2. Planned EDP equipment:

Manufacturer and model _____

Configuration _____

Special features _____

3. Present costs:

If owned - cost and annual depreciation _____

If rented - annual rental _____

Maintenance control - annual cost _____

Personnel - annual cost _____

Other - all costs incurred due to EDP system _____

Have cost comparisons been made with outside EDP services? Yes _____ No _____

o BUDGET

49. What is the annual budget for operating your office \$ _____
(Get a copy if available and get an annual report.)

50. General Comments (County Operations, observations of interviewer)

JOB DESCRIPTIONS

POSITION DESCRIPTION

BOARD OF SUPERVISORS

Summary

Elected on a staggered basis every four years.

Responsible for the overall supervision of county government.

Basic Duties and Responsibilities

BUDGET MAKING AND TAX LEVIES

1. Prepares the county budget from information submitted by various county offices and departments, determines the tax requirements, and fixes the tax levy necessary to meet the estimated expenditures.
2. Serves as a levying board for budgets of other units of government within the county by determining tax levies and causing them to be entered on assessment and tax rolls.

BUSINESS MANAGEMENT AND FINANCE

3. Appropriates amounts considered necessary for each of the county offices and departments, and authorizes transfers of funds between office accounts where such transfer is not in violation of statutes. Secures additional revenues when necessary through issuance of bonds as provided by statute, and by means of licensing power.
4. Authorizes issuance of warrants to be paid by County Treasurer for all claims, and approves deposit and investments of public funds by County Treasurer.
5. Incurs county obligations by serving as purchasing agent for county offices and departments, and by authority to let contracts for the county.
6. Exercises general supervision and control of all county property not specifically assigned as the responsibility of another county authority.
7. Issues, suspends, and revokes licenses and permits for specified business activities, and establishes terms and conditions on which the business may be operated.

POSITION DESCRIPTION

BOARD OF SUPERVISORS

PERSONNEL FUNCTIONS

8. Appoints and fixes salaries of certain officers, deputies, and temporary help, fills vacancies in county offices, approves appointments made by elected county officials and determines the number of deputies, assistants, and clerks to be allotted to each office.

SECONDARY ROAD SYSTEM

9. Exercises general supervision of secondary road system in the county. Approves plan, design, and budget submitted by County Engineer, lets contracts, and sets policies to be carried out by County Engineer. Performs inspection of completed projects.

SOCIAL WELFARE

10. Appoints a County Board of Welfare, a Commission of Veteran Affairs, and may appoint an Overseer of the Poor, for the purpose of administering relief functions.
11. Appropriates sums of money necessary for county welfare expenditures.

HEALTH

12. Appoints a County Board of Health, and, where necessary, contracts for public health nurses.
13. Must provide for the hospitalization and education of the mentally retarded, for the care and treatment of persons suffering from tuberculosis and for persons admitted or committed to alcoholic treatment centers.

OTHER

14. Creates and supervises agencies designed to perform work related to agriculture and conservation, i.e., County Weed Commissioner, soil conservation districts, and county fairgrounds.
15. Creates special districts such as drainage districts, and may govern the districts or appoint a board to administer their affairs.
16. Sets policies for the operation and function of county government.

Education, Experience, or Special Requirements

1. A thorough knowledge of county government operation and management would be advantageous.
2. Familiarity with budgeting and finance would be an asset.
3. The ability to rapidly grasp complex issues and be able to make impartial decisions is important.
4. Business experience is essential; the position requires planning and policy-making abilities.
5. Experience supervising several management-level employees would be helpful.

POSITION DESCRIPTION

COUNTY AUDITOR

Summary

Elected every four years. Performs the functions of the office in accordance with the requirements of the Iowa Code and the policies established for the county by the Board of Supervisors.

Responsible for compiling and computing all levies for the county and its incorporated towns. The person occupying the position serves as the County Election Commissioner.

Basic Duties and Responsibilities

1. Functions as Clerk to the Board of Supervisors.
2. Has general custody and control of the courthouse, subject to direction of the Board of Supervisors.
3. Coordinates the preparation of the annual budget for the county and each of its departments for presentation to the Board of Supervisors; upon approval, transmits to proper state authorities.
4. Compiles and prepares the county annual financial report.
5. Supervises and conducts all elections within the county. Maintains continuous registration lists, instructs officials, prepares ballots, and is custodian of machines, supplies, and poll books.
6. Supervises the maintenance of plat books and records showing the public highways in the county, drainage districts, and current owners of all real estate in the county. Maintains a record of all real estate deeds and transfers, bonds issued for public purposes, county patients at state institutions, estray stock, and reports of county officials.
7. Issues cigarette licenses and beer and liquor permits in locations outside of municipalities within the county. Also issues Sunday sales permits.
8. Furnishes County Treasurer with a list of military service, personal property tax, and homestead credits allowed by the Board of Supervisors.
9. Computes taxes on all taxable property from levies approved by the taxing units, and prepares tax books for County Treasurer.
10. Maintains records of all revenues received and disbursements made from county funds. Issues warrants for payment of county expenditures, either as authorized by the Board of Supervisors or by statute.
11. Computes and prepares the county payroll, including reports of all deductions to proper agencies.

POSITION DESCRIPTION

COUNTY AUDITOR

12. Performs duties specified in the Iowa Code pertaining to this position as well as duties assigned by the Board of Supervisors.

Education, Experience, or Special Requirements

1. Bachelor of Science degree in Accounting or Finance highly desirable.
2. Work experience as a controller or other position that audits use of funds or experience with preparation of payroll highly desirable.

POSITION DESCRIPTION

COUNTY ATTORNEY

Summary

Elected every two years. This office was created by the Constitution of Iowa, while other offices were created by legislative action.

Prosecutes crimes committed within the county, defends the county in actions brought against it, and provides legal advice to county officials.

Basic Duties and Responsibilities

1. Appears for the state and county in all cases in courts in the county to which the state or county is a party, and in the Supreme Court in cases in which the county is a party.
2. Prosecutes on behalf of the county misdemeanors, preliminary hearings on charges triable upon indictment, proceedings necessary for recovery of monies due county or other governmental units, and suits in the county against public service corporations brought in the name of the state.
3. Prosecutes and/or defends county officers in legal matters related to performance of official duties.
4. Defends county in actions brought against it.
5. Provides legal advice to all county officers on matters relating to official business.
6. When necessary, attends grand jury sessions to examine witnesses or give legal advice, and prepares all informations and bills of indictment.
7. All other duties as outlined by the Iowa Code and as assigned by the Board of Supervisors.

Education, Experience, or Special Requirements

1. Must have been admitted to practice as attorney and counsel in the Iowa courts.
2. Helpful but not required is legal experience in the criminal area and/or at least five years of law practice.

POSITION DESCRIPTION

COUNTY RECORDER

Summary

Elected for a four-year term of office. Performs the functions of the office in accordance with the requirements of the Iowa Code and the policies established for the county by the Board of Supervisors.

Responsible for the recording of all instruments in writing delivered to him for record. Also represents the Iowa State Conservation Commission in the sale and issuance of various licenses and permits.

Basic Duties and Responsibilities

1. Records instruments that reflect on the title of land in the county. Such instruments include deeds, mortgages, assignments, affidavits, releases, and plats of each town.
2. Furnishes certified copies of instruments of record.
3. Collects real estate transfer taxes.
4. Issues hunting, trapping, fishing, boat, and snowmobile licenses, and trout and duck stamps.
5. Collects Use Tax on new boats, snowmobiles, etc. as required by statute.
6. Maintains record of discharge or other notice of termination of service, commissions and warrants, and citations for all qualified military personnel. Furnishes copies of records without charge.
7. Maintains record of articles of incorporation, trade names, cattle brands, state and federal tax liens, and names of physicians, surgeons, and veterinarians practicing in the county.
8. All other duties that may be required by the Iowa Code or assigned by the Board of Supervisors.

Education, Experience, or Special Requirements

1. Familiarity with real estate contracts very helpful.
2. Experience working for lending institutions which provide mortgages on real estate helpful, but not required.
3. Office management experience, particularly experience related to complex filing systems, helpful but not required.

POSITION DESCRIPTION

COUNTY TREASURER

Summary

Elected every four years; performs functions of his office in accordance with the requirements of the Iowa Code and the policies established for the county by the Board of Supervisors.

Responsible for the collection of taxes, the apportionment of taxes to funds, and the custody of those funds. Represents the State Department of Public Safety by issuing license tags and titles for vehicles.

Basic Duties and Responsibilities

1. Collects taxes, assessments, levies, and fees for state, city, county, school districts, and other subdivisions such as drainage districts, and apportions them to proper funds.
2. Serves as custodian of county funds. Responsible for safeguarding of monies on hand, deposits made to banks, and investment of idle county funds.
3. Pays county debts on warrants issued by County Auditor or other officials, including distribution of funds to taxing districts such as townships, school boards.
4. Prepares reports, including semi-annual settlement with the Board of Supervisors, budget to the County Auditor, reports to the State Department of Public Safety, and other reports as specified in the Iowa Code.
5. Assesses property omitted by the Assessor and Auditor.
6. Conducts tax sales to collect delinquent taxes owed the county.
7. Sells and exchanges county bonds and maintains a bond register showing all pertinent data.
8. Represents the State Department of Public Safety in collecting automobile, truck, and trailer taxes and license fees, registering such vehicles, and issuing license plates.
9. Records all transfers, liens, contracts, mortgages, etc. on motor vehicles.
10. Other duties as specified in the Iowa Code, as directed by the Board of Supervisors, the State Motor Vehicle Department, and Treasury officials.

POSITION DESCRIPTION

COUNTY TREASURER

Education, Experience, or Special Requirements

1. Should have work experience in the handling and investment of large amounts of money.
2. Should have experience as a manager in a financial institution. This experience should include budgetary and supervisory responsibilities.
3. Degree in economics, finance, or accounting would be very helpful.

Summary

Elected by eligible county voters every four years.

Is responsible for the enforcement of all federal, state, county, and local laws. May receive assistance and/or guidance from local, state, or federal law enforcement officials as required.

Basic Duties and Responsibilities

1. Is principal peace officer for the entire county except towns that have law enforcement departments.
2. Performs investigations, secures evidence, and makes arrests.
3. Executes orders of the District Court as directed, including summoning jurors, executing and returning writs and legal processes issued to him.
4. Serves as custodian of the county jail if one exists.
5. Transports prisoners to and from other jails if no county jail is available, and to state institutions as directed by the court.
6. Investigates applications and issues permits to carry concealed weapons, to sell certain types of weapons, and to carry, transport, store, and/or possess explosives.
7. Takes into custody and makes lawful disposition of abandoned vehicles.
8. Inspects and issues Quarry Registrations, and enforces trespassing laws in such areas.
9. Receives from District Judge requests and applications for condemnations under power of eminent domain, is in charge of Compensation Commission appointed to assess damages, instructs commission, and attends appraisal hearings.
10. All other duties specified in the Iowa Code or as assigned by the Board of Supervisors.

Education, Experience, or Special Requirements

1. Prefer a high school graduate with special law enforcement training at the college level.

POSITION DESCRIPTION

SHERIFF

2. Must have had job experience dealing with people from all levels of society.
3. Should have the ability to remain calm under the most trying circumstances.
4. Must complete the State Law Enforcement Academy course within six months of taking office, as outlined by the Iowa Code.

POSITION DESCRIPTION

CLERK OF THE COURT

Summary

Elected for a four-year term by eligible county voters.

Responsibility generally includes the filing and maintenance of accurate legal records for the various courts.

Basic Duties and Responsibilities

1. Serves as custodian of all county records in law, equity, criminal, juvenile, probate, adoption, small claims and traffic.
2. Records vital statistics for the county, i.e., births, deaths, and marriages, and furnishes copies when requested.
3. Issues marriage licenses.
4. Serves as custodian of magistrate bonds, fidelity and insurance company bonds, grand and petit jury boxes, and grand jury indictments and reports.
5. Approves appearance bonds of criminals out on bond, and guardian, executor, and administrator bonds.
6. Has authority to appoint administrators of decedents and guardians of minors, and approve reports of executors, administrators, and guardians with the exception of the final report.
7. Receives on deposit monies due minors or heirs when whereabouts are not known.
8. In conjunction with the County Auditor and County Recorder, draws grand jurors, petit jurors, and talesmen.
9. Serves as clerk of the hospitalization commission, and keeps records of its actions.
10. Issues commitments as directed for persons to be delivered to the penitentiary or mental health institutions.
11. Maintains a record of all actions pending in court and furnishes notice of time and place of hearing to judges, counsel, and other interested parties.

POSITION DESCRIPTION

CLERK OF THE COURT

12. Collects fines and costs relating to traffic violations and disburses monies collected to proper governmental unit.
13. Makes annual and quarterly statistical reports of judicial business to Supreme Court statistician.
14. All other duties as outlined in the Iowa Code and as may be assigned by the Board of Supervisors and court judges.

Education, Experience, or Special Requirements

1. Prefer candidates for office who have had some legal training, either formal education beyond high school or on-the-job training.
2. Should have experience in office management, particularly as it pertains to accurate recordkeeping and a rapid retrieval system.

POSITION DESCRIPTION

COUNTY ASSESSOR

Summary

Appointed for a six-year term by a County Conference Board composed of the mayors of all incorporated towns in the county, the County Board of Education, and the Board of Supervisors. Eligible candidates are certified to the County Conference Board after passing a written examination and being recommended by the County Examining Board.

Responsible for the assessment of all personal and real property within the county.

Basic Duties and Responsibilities

1. Causes to be assessed all personal and real property in county except property exempt from taxation or where assessment is otherwise provided for by law.
2. Appraises and fixes value of all new construction and remodeling and enters information on tax rolls.
3. Prepares and maintains current assessment rolls as directed by Director of Revenue.
4. Submits reports and information to State Director of Revenue, the Board of Review and to the County Board of Supervisors.
5. Serves as Clerk of the County Conference Board.
6. All other duties as outlined in the Iowa Code or as assigned by the Board of Supervisors and the State Director of Revenue.

Education, Experience, or Special Requirements

1. Both the Assessor and his deputies must pass a state examination to be eligible for appointment to office.

POSITION DESCRIPTION

COUNTY ENGINEER

Summary

Appointed by the Board of Supervisors. Board fixes term of office which shall not exceed three years.

Responsible for the design, construction, and maintenance of the county secondary road system.

Basic Duties and Responsibilities

1. Designs, plans, and recommends priorities for all road, bridge, and culvert work on Secondary Road system in county for approval by the Board of Supervisors.
2. Directly supervises and inspects all construction and maintenance work on the secondary road system.
3. Bears responsibility for efficient and economical performance of all construction and maintenance work on secondary road system.
4. Supervises and inspects work performed on farm-to-market roads under supervision of State Highway Commission.
5. Prepares annual budget for approval by the Iowa State Highway Commission and the county annual budget for approval by the Board of Supervisors.
6. Prepares reports for submission to the State Highway Commission and the Board of Supervisors as required.
7. All other duties as specified in the Iowa Code or as assigned by the Board of Supervisors and the State Highway Commission.

Education, Experience, or Special Requirements

1. As specified in the Iowa Code, must be a registered civil engineer.
2. Prefer candidates for office with highway engineering experience.

POSITION DESCRIPTION

COUNTY NURSE

Summary

Appointed by the Board of Supervisors; responsible to and hired by County Board of Health and receives nursing supervision from State Department of Health.

Responsible for the overall administration of county/community health programs.

Basic Duties and Responsibilities

1. Provides in-home nursing service when requested by county residents.
2. Provides health education services and programs in the areas of communicable disease, venereal disease, tuberculosis control, maternity, pre-school and school-age children, and adult health.
3. In some counties, administers the communicable disease prevention and control programs, which may include a free immunization clinic for childhood diseases.
4. In some counties, may serve as school nurse.
5. Works with other community agencies to meet health needs; may serve on boards and participate in the planning and operation of public health clinics.
7. All other duties that may be assigned by the Iowa State Health Department, the County Board of Health, and the Board of Supervisors.

Education, Experience, or Special Requirements

1. Must be licensed as a Registered Nurse in the State of Iowa.

POSITION DESCRIPTION

COUNTY MEDICAL EXAMINER

Summary

Appointed for a two-year term by the Board of Supervisors from lists of two or more names submitted by the county medical society and the osteopathic society.

Responsible for investigating human deaths within the county where determination of the cause of death is in the public interest. Services are required under conditions outlined in Code of Iowa, Section 339.6.

Basic Duties and Responsibilities

1. Investigates human deaths where determination of the cause of death is in the public interest, reduces findings to writing, and makes full report to the State Medical Examiner and County Attorney.
2. Performs or causes to be performed autopsies at his discretion or upon request of State Medical Examiner or County Attorney and makes full report to these officials.
3. Notifies County Attorney in cases of sudden, violent, or suspicious death where body is buried without investigation or autopsy. Performs autopsy and reports results to court ordering exhumation.
4. Any other duties that might be specified in the Iowa Code.

Education, Experience, or Special Requirements

1. Must be licensed in Iowa as a doctor of medicine and surgery, as an osteopathic physician or as a doctor of osteopathic medicine and surgery.

POSITION DESCRIPTION

OVERSEER OF THE POOR

DIRECTOR OF RELIEF

Summary

Appointed on a year-to-year basis by the Board of Supervisors based upon the recommendation of the County Board of Social Welfare.

Authorizes the expenditure of emergency relief funds to qualified county recipients.

Basic Duties and Responsibilities

1. Investigates cases of need and disburses funds for county emergency relief, subject to approval by the Board of Supervisors.
2. Oversees indigent cases within the county.
3. Originates paper work for admissions to state institutions such as mental health.
4. Coordinates with and for veterans affairs recipients.
5. Assists in the supervision of the county home if requested by the Board of Supervisors.
6. Coordinates with state and federal social services personnel.
7. In some counties, personally furnishes transportation for needed personal services.
8. Approves expenditures for presentation to the Board of Supervisors, and makes reports as requested by the Board.
9. All other duties as assigned by the County Board of Social Welfare, the Board of Supervisors, and the State Department of Social Services.

Education, Experience, or Special Requirements

1. A bachelor's level degree in social work very helpful but not required.
2. Work experience that involves frequent contact with indigents and/or the handicapped highly desirable.
3. Must have or quickly develop an extensive knowledge of the relief programs available for assistance at county, state, and federal levels.

POSITION DESCRIPTION

SOLDIER'S RELIEF SECRETARY

Summary

Appointed for an indefinite term by the Board of Supervisors based on the recommendation of the Commission of Veteran Affairs.

As a representative of the Commission of Veteran Affairs, authorizes welfare assistance to qualified veterans within the county.

Basic Duties and Responsibilities

1. Responsible for the expenditure of emergency relief funds to qualified county veterans.
2. Counsels and assists veterans in application for veterans' benefit programs, i.e., education, hospital, burial, pensions, and others available through state or federal agencies.
3. In some counties, may perform the duties of a visiting social worker at Veterans Administration hospitals.
4. All other duties that may be specified in the Iowa Code and as assigned by the Commission of Veteran Affairs or the Board of Supervisors.

Education, Experience, or Special Requirements

1. Experience as a veteran or wife of a veteran.
2. A bachelor's level degree in social work very helpful but not required. Work experience that involves frequent contact with indigents and/or the handicapped highly desirable.
3. Must have or should quickly develop an extensive knowledge of the entire spectrum of relief programs that are available at all levels of government to the veteran.