

## COMPENSATION BOARD REPORT

Hardin County FY 2024

## Overview

The following document is provided to the Hardin County Compensation Board as a reference guide for salaries of elected county officials in lowa. The data included in this report reflects the current fiscal year and has been collected from various sources including:

- Iowa State Association of Counties Annual Salary Survey
- Iowa Department of Management County Budget Reports
- Iowa Department of Management Taxable Valuations Report
- US Census Bureau
- US Bureau of Labor Statistics


## Peer Groups

County government has a number of similarities in its general operation; however because of the inherent differences between both the functions of the individual departments and the overall demographics of each county, there is no single metric that can truly identify like counties. Because of this, five peer groups have been created based on values that often directly affect the job duties or workload of the department as well as cost of living and overall budget conditions.

Except for Contiguous, each peer group outlined below is comprised of 11 counties. With Hardin County as the midpoint, there are five counties ranked above, and five counties ranked below.

| ContiguOus |
| :--- |
| County |
| Butler |
| Franklin |
| Grundy |
| Hamilton |
| Hardin |
| Marshall |
| Story |
| Wright |


| Population |  |
| :--- | ---: |
| County | Rank |
| Dickinson | 39 |
| Delaware | 40 |
| Madison | 41 |
| Clayton | 42 |
| Tama | 43 |
| Hardin | 44 |
| Clay | 45 |
| lowa | 45 |
| Crawford | 47 |
| Jefferson | 48 |
| Floyd | 49 |


| Land Valuation |  |
| :--- | ---: |
| County | Rank |
| Clayton | 46 |
| Mills | 47 |
| Guthrie | 48 |
| Crawford | 49 |
| Allamakee | 50 |
| Hardin | 51 |
| Harrison | 52 |
| Cass | 53 |
| Butler | 54 |
| Grundy | 55 |
| Hamilton | 56 |


|  |  |
| :--- | ---: |
| Revenues |  |
| County | Rank |
| Crawford | 42 |
| Cass | 43 |
| Franklin | 44 |
| Boone | 46 |
| Bremer | 47 |
| Hardin | 48 |
| Cedar | 49 |
| Wright | 50 |
| Jones | 51 |
| Clayton | 52 |
| Guthrie |  |


|  |  |
| :--- | ---: |
| Countywide Levies |  |
| County | Rank |
| Wayne | 14 |
| Buena Vista | 15 |
| Ringgold | 16 |
| Wright | 17 |
| Woodbury | 18 |
| Hardin | 19 |
| Appanoose | 20 |
| Jefferson | 21 |
| Howard | 22 |
| Fremont | 23 |
| Louisa | 24 |

## How to Read This Document



On the next page is a grid layout of counties listed alphabetically. In each box is the county's name, current salary for the position, dollar value change from the previous year, and a percent change from the previous year. Boxes are color coded with red indicating a decrease and green indicating an increase from the previous year. A darker shade indicates a larger change from the previous year, while a lighter shade indicates a smaller change.

## Supervisor

| Adair $\$ 30,413$ | Adams $\$ 22,225$ | $\underset{\$ 29,483}{\text { Allamakee }}$ | $\begin{gathered} \text { Appanoose } \\ \$ 33,339 \end{gathered}$ | $\frac{\text { Audubon }}{\$ 31.431}$ | Benton \$48,618 | $\begin{aligned} & \text { Black Hawk } \\ & \$ 43,075 \end{aligned}$ | Boone <br> $\$ 39,565$ | $\frac{\text { Bremer }}{\$ 40,257}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ${ }_{\text {\% }}^{52023}$ | S1,300 | , |  | 0 |  |  | t7s0 | \$1,13 |
| $\frac{\text { Buchanan }}{\$ 45,000}$ | $\begin{gathered} \text { Buena Vista } \\ \$ 36,611 \end{gathered}$ | Butler | Calhoun | Carroll | $\begin{aligned} & \text { Cass } \\ & \$ 32.765 \end{aligned}$ | Cedar | $\frac{\text { Cerro Gordo }}{\text { Ss2.450 }}$ | $\frac{\text { Cherokee }}{\$ 32375}$ |
| S. | ( | \$1500 | S1009 | \$2015 |  | \$1,098 | \% | \$2625 |
| $\begin{aligned} & \text { Chickasaw } \\ & \hline \$ 31.148 \end{aligned}$ | Clarke | $\begin{gathered} \text { Clay } \\ \$ 33,079 \end{gathered}$ | $\frac{\text { Clayton }}{\$ 35,625}$ | Clinton <br> \$44.530 | Crawford | Dallas \$62,490 | Davis \$37,628 | $\begin{aligned} & \frac{\text { Decatur }}{\$ 32.120} \end{aligned}$ |
| \$1500 | 5 | ${ }_{\substack{51,873 \\ 6097}}$ | ${ }_{\substack{\text { S20017 } \\ \text { cors }}}$ | 4938 |  | 569 |  |  |
| $\begin{gathered} \text { Delaware } \\ \$ 41.530 \end{gathered}$ | $\begin{aligned} & \text { Des Moines } \\ & \$ 40.506 \end{aligned}$ | Dickinson | Dubuque \$52,433 | Emmet \$31,978 | $\begin{aligned} & \text { Fayette } \\ & \$ 39,567 \end{aligned}$ | Eloyd \$40,098 | $\begin{aligned} & \text { Franklin } \\ & \$ 45,467 \end{aligned}$ | Fremont |
| \$2350 |  | \$2304 | ( | S331 | si,52 | Som | ¢ | $\sim$ |
| $\begin{aligned} & \text { Greene } \\ & \$ 32.537 \end{aligned}$ | $\begin{aligned} & \text { Grundy } \\ & \text { s29, on } \end{aligned}$ | Guthrie $\$ 33,853$ | Hamilton $\$ 46,955$ | $\begin{aligned} & \text { Hancock } \\ & \$ 39,726 \end{aligned}$ | Hardin | $\frac{\text { Harrison }}{\$ 39,035}$ | Henry | Howard $\$ 34.861$ |
|  | ST5 | ¢ | S1388 | ${ }_{\text {Slese }}^{5}$ |  | S. | (ex, | 5193 <br> 608 |
| $\underset{\$ 36500}{\text { Humboldt }}$ | Ida | $\begin{aligned} & \text { lowa } \\ & \$ 37.397 \end{aligned}$ | $\frac{\text { Jackson }}{40302}$ | Jasper -92020 | Jefferson $\$ 41,317$ | Johnson contar | Jones \$32,572 | Keokuk \$32,291 |
| S14020 | 5273 | (stu99 | \% | Sos | 5089 | 81961 | sumb | $\frac{5238}{7508}$ |
| $\frac{\text { Kossuth }}{\text { S0.704 }}$ | $\underset{\$ 29,186}{\underline{\text { Lee }}}$ | $\operatorname{Linn}$ | $\begin{aligned} & \text { Louisa } \\ & \$ 29,697 \end{aligned}$ | $\frac{\text { Lucas }}{\$ 29,687}$ | $\begin{aligned} & \text { Lyon } \\ & \$ 28,882 \end{aligned}$ | Madison $\$ 37.111$ | $\begin{aligned} & \text { Mahaska } \\ & \$ 36,180 \end{aligned}$ | Marion \$42,158 |
| (1038 | ( 52.653 | ${ }_{5626} 5$ | 439 | St,112 | S. | \$728 |  | si |
| Marshall | Mills $\$ 4086$ | Mitchell $\$ 36,488$ | Monona | Monroe $\$ 35,712$ | Montgomery | $\underset{\$ 29,774}{\text { Muscatine }}$ | O'Brien $\$ 33,236$ | Osceola $\$ 24,441$ |
| St, | \$4.500 | 51730 | (tyer | 82000 | 51,02 |  | 30008 | 8200 |
| Page $520280$ | $\begin{aligned} & \hline \text { Palo Alto } \\ & \$ 30,889 \end{aligned}$ | $\begin{aligned} & \text { Plymouth } \\ & \$ 35,736 \end{aligned}$ | $\begin{gathered} \text { Pocahontas } \\ \$ 32,843 \end{gathered}$ | Polk \$135,423 | $\begin{array}{\|c\|} \hline \text { Pottawattamie } \\ \$ 51,164 \end{array}$ | $\begin{aligned} & \hline \text { Poweshiek } \\ & \$ 36,746 \end{aligned}$ | $\overline{\frac{\text { Ringgold }}{\$ 32.173}}$ | $\frac{\text { Sac }}{\$ 32,394}$ |
| S1,48 |  |  | $\begin{aligned} & 52,1,3 \\ & 690 \mathrm{~m} \end{aligned}$ | \$5900 | $\begin{aligned} & 5298 \\ & 6072 \\ & 6072 \end{aligned}$ | $\begin{aligned} & \$ 2,564 \\ & 7,50 \% \\ & \hline \end{aligned}$ | ${ }_{150}$ | ${ }_{2} 535$ |
| Scott $\$ 46145$ | Shelby 33145 | Sioux \$42,595 | Story <br> \$87,459 | Tama $\$ 34,643$ | Taylor $\$ 24,613$ | Union $\$ 29,861$ | $\underset{\$ 32,138}{\text { Van Buren }}$ | Wapello $\$ 39,667$ |
| +1785 | 1885 | $\pm$ | Stica | \$1.961 | $\begin{aligned} & 51,823 \\ & 8,0,05 h \end{aligned}$ | 5095 | $\begin{aligned} & \$ 2,654 \\ & 9.009 \% \end{aligned}$ | $\$ 3,606$ 10.009\% |
| Warren $\$ 36,924$ | Washington \$47,116 | Wayne $\$ 34,713$ | Webster \$45,452 | $\begin{gathered} \text { Winnebago } \\ \$ 3,397 \end{gathered}$ | $\begin{aligned} & \text { Winneshiek } \\ & \$ 37315 \end{aligned}$ | Woodbury <br> 399.453 | Worth $\$ 31,842$ | Wright $\$ 42.479$ |
|  | \$ |  | \$11.669 | (\%3, |  |  | ${ }_{5}^{51090}$ | \$1.33 |

## Attorney



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$250k
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$\$ 200 \mathrm{k}$

\$117,765
$\$ 100 \mathrm{~K}$

$\$ 50 \mathrm{~K}$
\$50K
\$0K

Salary \& Change by County: Attorney

| Adair | Adams | Allamakee | Appanoose | Audubon | Benton | Black Hawk | Boone | Bremer |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$88,564 | \$118,971 | \$102,700 | \$119,759 | \$105,674 | \$136,441 | \$151,163 | \$134,814 | \$130,847 |
| $\begin{array}{r} \$ 7,596 \\ 9.38 \% \end{array}$ | $\begin{array}{r} \$ 4,576 \\ 4.00 \% \end{array}$ | $\begin{aligned} & \$ 4,891 \\ & 5.00 \% \\ & \hline \end{aligned}$ | $\begin{aligned} & \$ 5,703 \\ & 5.00 \% \\ & \hline \end{aligned}$ | $\begin{array}{r} \$ 8,458 \\ 8.70 \% \\ \hline \end{array}$ | $\begin{aligned} & \$ 8,926 \\ & 7.00 \% \\ & \hline \end{aligned}$ | $\begin{gathered} \$ 0 \\ 0.00 \% \\ \hline \end{gathered}$ | $\begin{array}{r} \$ 8,996 \\ 7.15 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 3,811 \\ 3.00 \% \\ \hline \end{array}$ |
| Buchanan | Buena Vista | Butler | Calhoun | Carroll | Cass | Cedar | Cerro Gordo | Cherokee |
| \$120,578 | \$137,643 | \$100,702 | \$110,868 | \$92,446 | \$131,526 | \$125,311 | \$147,540 | \$120,350 |
| $\begin{gathered} \$ 10,553 \\ 9.59 \% \\ \hline \end{gathered}$ | $\begin{aligned} & \$ 7,791 \\ & 6.00 \% \end{aligned}$ | $\begin{array}{r} \$ 5,702 \\ 6.00 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 7,735 \\ 7.50 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 4,537 \\ 5.16 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 7,445 \\ 6.00 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 9,282 \\ 8.00 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 8,351 \\ 6.00 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 3,600 \\ 3.08 \% \\ \hline \end{array}$ |
| Chickasaw | Clarke | Clay | Clayton | Clinton | Crawford | Dallas | Davis | Decatur |
| \$121,642 | \$122,671 | \$117,099 | \$94,332 | \$150,795 | \$126,676 | \$171,930 | \$73,055 | \$65,650 |
| $\begin{gathered} \$ 10,044 \\ 9.00 \% \\ \hline \end{gathered}$ | $\begin{array}{r} \$ 5,841 \\ 5.00 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 4,200 \\ 3.72 \% \\ \hline \end{array}$ | $\begin{aligned} & \$ 6,988 \\ & 8.00 \% \\ & \hline \end{aligned}$ | $\begin{array}{r} \$ 7,181 \\ 5.00 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 3,690 \\ 3.00 \% \\ \hline \end{array}$ | $\begin{gathered} \$ 11,996 \\ 7.50 \% \\ \hline \end{gathered}$ | $\begin{aligned} & \$ 3,480 \\ & 5.00 \% \\ & \hline \end{aligned}$ | $\begin{gathered} (\$ 46,937) \\ -41.69 \% \\ \hline \end{gathered}$ |
| Delaware | Des Moines | Dickinson | Dubuque | Emmet | Fayette | Floyd | Franklin | Fremont |
| \$117,726 | \$130,552 | \$142,657 | \$162,445 | \$106,737 | \$99,343 | \$84,000 | \$119,520 | \$86,234 |
| $\begin{array}{r} \$ 8,213 \\ 7.50 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 8,541 \\ 7.00 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 24,759 \\ 21.00 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 6,548 \\ 4.20 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 17,789 \\ 20,00 \% \\ \hline \end{array}$ | $\begin{aligned} & \$ 8,035 \\ & 8.80 \% \\ & \hline \end{aligned}$ | $\begin{gathered} (\$ 30,005) \\ -26.32 \% \end{gathered}$ | $\begin{array}{r} \$ 8,000 \\ 7.17 \% \\ \hline \end{array}$ | $\begin{gathered} \$ 43,073 \\ 99.80 \% \\ \hline \end{gathered}$ |
| Greene | Grundy | Guthrie | Hamilton | Hancock | Hardin | Harrison | Henry | Howard |
| \$131,101 | \$85,155 | \$108,159 | \$96,925 | \$129,470 | \$108,748 | \$88,773 | \$122,724 | \$104,309 |
| $\begin{array}{r} \$ 8,001 \\ 6.50 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 6,308 \\ 8.00 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 4,160 \\ 4.00 \% \\ \hline \end{array}$ | $\begin{aligned} & \$ 7,180 \\ & 8.00 \% \\ & \hline \end{aligned}$ | $\begin{array}{r} \$ 8,470 \\ 7.00 \% \\ \hline \end{array}$ | $\begin{gathered} \$ 0 \\ 0.00 \% \\ \hline \end{gathered}$ | $\begin{aligned} & \$ 3,415 \\ & 4.00 \% \end{aligned}$ | $\begin{array}{r} \$ 5,844 \\ 5.00 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 4,067 \\ 5.00 \% \end{array}$ |
| Humboldt | $\underline{\text { Ida }}$ | Iowa | Jackson | Jasper | Jefferson | Johnson | Jones | Keokuk |
| \$120,116 | \$65,940 | \$96,894 | \$123,681 | \$139,255 | \$122,127 | \$177,978 | \$127,811 | \$114,644 |
| $\begin{array}{r} \$ 9,624 \\ 8.71 \% \\ \hline \end{array}$ | $\begin{aligned} & \$ 9,138 \\ & 16.09 \% \end{aligned}$ | $\begin{array}{r} \$ 5,485 \\ 6.00 \% \\ \hline \end{array}$ | $\begin{gathered} \$ 15,762 \\ 14.61 \% \\ \hline \end{gathered}$ | $\begin{array}{r} \$ 4,056 \\ 3.00 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 15,930 \\ 15.00 \% \\ \hline \end{array}$ | $\begin{gathered} \$ 10,705 \\ 6.40 \% \end{gathered}$ | $\begin{gathered} \$ 9,468 \\ 8,00 \% \\ \hline \end{gathered}$ | $\begin{gathered} \$ 8,981 \\ 8.50 \% \end{gathered}$ |
| Kossuth | Lee | Linn | Louisa | Lucas | Lyon | Madison | Mahaska | Marion |
| \$112,927 | \$130,580 | \$209,538 | \$87,560 | \$70,479 | \$117,790 | \$123,603 | \$108,650 | \$141,504 |
| $\begin{array}{r} \$ 6,392 \\ 6.00 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 4,416 \\ 3.50 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 9,826 \\ 4.92 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 14,971 \\ 20.62 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 3,674 \\ 5.50 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 7,809 \\ 7.10 \% \\ \hline \end{array}$ | $\begin{aligned} & \$ 6,397 \\ & 5.46 \% \\ & \hline \end{aligned}$ | $\begin{gathered} \$ 0 \\ 0.00 \% \\ \hline \end{gathered}$ | $\begin{aligned} & \$ 4,507 \\ & 3.29 \% \end{aligned}$ |
| Marshall | Mills | Mitchell | Monona | Monroe | Montgomery | Muscatine | O'Brien | Osceola |
| \$130,600 | \$112,000 | \$90,586 | \$118,828 | \$79,253 | \$66,842 | \$155,228 | \$77,500 | \$100,455 |
| $\begin{gathered} \$ 11,873 \\ 10.00 \% \\ \hline \end{gathered}$ | $\begin{array}{r} \$ 4,157 \\ 3.85 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 8,235 \\ 10.00 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 7,774 \\ 7.00 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 4,345 \\ 5.80 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 3,783 \\ 6.00 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 5,610 \\ 3.75 \% \\ \hline \end{array}$ | $\begin{gathered} (\$ 34,955) \\ -31.08 \% \\ \hline \end{gathered}$ | $\begin{array}{r} \$ 5,687 \\ 6.00 \% \\ \hline \end{array}$ |
| Page | Palo Alto | Plymouth | Pocahontas | Polk | Pottawattamie | Poweshiek | Ringgold | Sac |
| \$103,645 | \$100,998 | \$158,006 | \$106,642 | \$245,323 | \$158,312 | \$118,501 | \$53,905 | \$126,186 |
| $\begin{array}{r} \$ 3,843 \\ 3.85 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 4,809 \\ 5.00 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 9,643 \\ 6.50 \% \\ \hline \end{array}$ | $\begin{aligned} & \$ 8,082 \\ & 8.20 \% \\ & \hline \end{aligned}$ | $\begin{gathered} \$ 14,973 \\ 6.50 \% \\ \hline \end{gathered}$ | $\begin{array}{r} \$ 5,354 \\ 3.50 \% \\ \hline \end{array}$ | $\begin{aligned} & \$ 11,743 \\ & 11.00 \% \\ & \hline \end{aligned}$ | $\begin{array}{r} \$ 2,567 \\ 5.00 \% \end{array}$ | $\begin{aligned} & \$ 12,709 \\ & 11.20 \% \\ & \hline \end{aligned}$ |
| Scott | Shelby | Sioux | Story | Tama | Taylor | Union | Van Buren | Wapello |
| \$158,056 | \$76,704 | \$150,942 | \$167,474 | \$108,014 | \$76,806 | \$118,764 | \$59,073 | \$107,268 |
| $\begin{aligned} & (\$ 3,099) \\ & -1.92 \% \\ & \hline \end{aligned}$ | $\begin{aligned} & \$ 5,352 \\ & 7.50 \% \\ & \hline \end{aligned}$ | $\begin{array}{r} \$ 8,544 \\ 6.00 \% \\ \hline \end{array}$ | $\begin{gathered} \$ 10,956 \\ 7.00 \% \\ \hline \end{gathered}$ | $\begin{array}{r} \$ 8,001 \\ 8.00 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 3,307 \\ 4.50 \% \\ \hline \end{array}$ | $\begin{array}{r} \$ 5,655 \\ 5.00 \% \\ \hline \end{array}$ | $\begin{aligned} & \$ 1,767 \\ & 3.08 \% \\ & \hline \end{aligned}$ | $\begin{array}{r} \$ 9,752 \\ 10.00 \% \\ \hline \end{array}$ |
| Warren | Washington | Wayne | Webster | Winnebago | Winneshiek | Woodbury | Worth | Wright |
| \$146,719 | \$160,397 | \$58,856 | \$136,978 | \$130,748 | \$95,408 | \$161,000 | \$92,907 | \$114,396 |
| $\begin{aligned} & \$ 13,338 \\ & 10.00 \% \\ & \hline \end{aligned}$ | $\begin{gathered} \$ 11,190 \\ 7.50 \% \end{gathered}$ | $\begin{aligned} & \$ 3,332 \\ & 6.00 \% \end{aligned}$ | $\begin{aligned} & \$ 4,522 \\ & 3.41 \% \end{aligned}$ | $\begin{gathered} \$ 10,464 \\ 8.70 \% \end{gathered}$ | $\begin{aligned} & \text { \$6,369 } \\ & 7.15 \% \end{aligned}$ | $\begin{gathered} \$ 10,533 \\ 7.00 \% \end{gathered}$ | $\begin{aligned} & \$ 3,573 \\ & 4.00 \% \end{aligned}$ | $\begin{array}{r} \$ 3,332 \\ 3.00 \% \\ \hline \end{array}$ |

## Auditor



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## Salary \& Change by County: Auditor

|  |  | Allamakee \$66,823 $\$ 2,182$$3,38 \%$ | Appanoose 72,334 $\$ 4,095$$6.00 \%$ | Audubon <br> $\$ 66,092$ <br> $\$ 6,417$ <br> $10.27 \%$ |  | ${ }_{\text {Black Hawk }}^{\text {c92045 }}$ | $\begin{gathered} \text { Boone } \\ \hline 55,530 \\ \hline \\ \hline 58570 \\ \hline \end{gathered}$ | Bremer <br> \$3,747 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |
|  |  | $\frac{\text { Butler }}{\$ 71,729}$ <br> \$4,041 | $\frac{\text { Calhoun }}{\$ 69,297}$ <br> $\$ 4,835$ |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | $\begin{gathered} \text { Crawford } \\ \$ 66,253 \\ \$ 1,930 \\ 3.00 \% \end{gathered}$ |  | $\begin{gathered} \text { Davis } \\ \hline \text { Dave.so } \\ \text { spesig } \end{gathered}$ |  |
|  |  |  |  |  |  |  |  |  |
|  |  | Dickinson 3,375 $\$ 3,361$$4.20 \%$ | $\frac{\text { Dubuque }}{\text { s100,046 }}$$\begin{aligned} & \text { sa0,033 } \\ & 42005 \end{aligned}$ |  | Fayette \$75,830 $\$ 5,422$ |  | $\frac{\text { Franklin }}{577,550}$$\begin{aligned} & \frac{8}{4}, 550090 \end{aligned}$ |  |
|  |  |  |  |  |  |  |  |  |
| $\frac{\text { Greene }}{\$ 77,995}$ | $\frac{\text { Grundy }}{\$ 73,946}$ | $\frac{\text { Guthrie }}{5 \text { S99344 }}$ <br> \$2,671 | Hamilton \$82,137 $\$ 6,084$ | Hancock \$86,325 $\$ 10,647$ |  | Harrison <br> \$72,269 <br> $\$ 2,780$ $4.00 \%$ | $\underset{\substack{\text { Heny } \\ \hline 56,677}}{s .655}$ | Howard \$69,672 $\substack{-58317 \\ 5.008}$ |
| S4589 |  |  |  |  |  |  |  |  |
| $\frac{\text { Humboldt }}{\$ 71,727}$ | $\begin{gathered} \text { Ida } \\ \$ 62,538 \\ \$ 5,691 \end{gathered}$ |  | $\frac{\text { Jackson }}{\$ 79,227}$ |  | $\begin{gathered} \text { Jefferson } \\ \hline \$ 75,359 \\ \$ 6,851 \end{gathered}$ | $\frac{\text { Johnson }}{\$ 126,216}$ \$126,21 $\$ 4,855$ | $\begin{gathered} \text { Jones } \\ \hline \$ 81,113 \\ \$ 4,591 \\ \hline \end{gathered}$ |  |
|  |  |  |  |  |  |  |  |  |
| $\frac{\text { Kossuth }}{\text { S81,419 }}$ | $\begin{aligned} & \text { 1000160 } \\ & \begin{array}{c} \text { Lee } \\ \$ 79,405 \end{array} \end{aligned}$$\begin{aligned} & 52.65 \\ & \hline 3006 \\ & \hline \end{aligned}$ |  |  |  |  | $\frac{\text { Madison }}{\$ 77,652}$ | $\underset{\substack{\text { Mahaskasa } \\ \hline 56,370}}{ }$ | $\begin{array}{\|c} \substack{\text { Marion } \\ \$ 87,475 \\ \hline 53,196 \\ 3,788 \%} \\ \hline \end{array}$ |
| cose |  |  |  |  |  |  |  |  |
| $\underset{\substack{\text { Marshall } \\ \text { S88,787 }}}{ }$ | $\underbrace{\text { M }}_{\substack{\text { Mills } \\ 573500}}$ | $\frac{\text { Mitchell }}{\$ 771,804}$ <br>  | Monona \$5,341 $\$ 5,341$$8.00 \%$ | Monroe \$70,497 $\$ 6,000$ |  | $\begin{gathered} \text { Muscatine } \\ \$ 83,259 \\ \$ 3,009 \end{gathered}$ | $\frac{\text { O'Brien }^{\prime}}{\substack{\text { B76,501 } \\ \$ 2,587 \\ 3.50 \%}}$ | Osceola \$63,614 $\$ 3,601$$6.00 \%$ |
|  |  |  |  |  |  |  |  |  |
| ${ }_{\substack{\text { Page } \\ \text { S71.630 }}}^{\text {Pa }}$ | ${ }_{\substack{\text { Palo Alto } \\ 569498}}^{\text {a }}$ | Plymouth \$5,206 $\$ 5,206$$6.50 \%$ | Pocahontas <br> $\$ 73,414$ <br> $\$ 5,564$ $8.20 \%$ | $\begin{aligned} & \text { Polk } \\ & \text { P143548 } \end{aligned}$$\begin{aligned} & \frac{8}{98}, 1,25 \\ & 6.025 \\ & \hline \end{aligned}$ |  | Poweshiek $\$ 82,386$ $\$ 8,164$$11,00 \%$ | $\frac{\text { Ringgold }}{\$ 54,130}$ <br> \$2,578 |  |
|  |  |  |  |  |  |  |  |  |
| ${ }_{\substack{\text { Scott } \\ \text { Se6asas }}}$ | $\frac{\text { Shelby }}{568990}$ | Sioux |  |  | $\underset{\substack{\text { Taylor } \\ \text { ş8 } 8 \text { son }}}{ }$ <br>  4 | $\frac{\mid}{\frac{1}{\text { Union }}}$ | Van Buren \$67,39 \$2,015 |  |
|  | ${ }_{\text {cosem }}^{5}$ |  |  |  |  |  |  |  |
| $\frac{\text { Warren }}{\text { s83,996 }}$ | $\frac{\text { Washington }}{\$ 101,433}$ |  | $\frac{\text { Webster }}{\$ 81,930}$ <br> $\$ 2,570$ $3.24 \%$ | $\qquad$ | $\begin{gathered} \text { Winneshiek } \\ \substack{\text { s.7.720 } \\ \text { siog20 } \\ 104020} \\ \hline \end{gathered}$ | $\frac{\text { Woodbury }}{\$ 108,350}$ | $\frac{\text { Worth }}{\$ 67,328}$ | $\frac{\text { Wright }}{585,150}$ <br> \$2,480 |
|  |  |  |  |  |  |  |  |  |

## Recorder



[^1]
## Salary \& Change by County: Recorder

| $\underset{\substack{\text { Adair } \\ 567,966}}{ }$ \$3,082 | $\underset{\frac{\text { Adams }}{54,006}}{5}$ 9363 | Allamakee $\$ 66,823$ <br> \$3,182 | $\underset{\substack{\text { Appanoose } \\ \$ 69,794 \\ \$ 3,323}}{ }$ | $\begin{gathered} \text { Audubon } \\ \substack{57.7676 \\ 56651} \\ \hline \end{gathered}$ |  | Black Hawk | $\begin{gathered} \text { Boone } \\ \hline \\ \hline 555,550 \\ \hline 3771 \\ \hline \end{gathered}$ | $\begin{gathered} \left.\frac{\text { Bremer }}{\substack{57,189}} \begin{array}{c} \text { s2248 } \end{array}\right) \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | $\frac{\text { Cedar }}{\$ 77,207}$ | $\underset{\substack{\text { Cerro Gordo } \\ \text { Spo,925 } \\ \text { s.s.anc }}}{\text { S.ac }}$ | $\begin{aligned} & \text { Cherokee } \\ & \hline \$ 75,750 \\ & \$ 3,000 \\ & 4,1906 \end{aligned}$ |
| $\frac{\text { Chickasaw }}{\$ 72,342}$ <br> \$5,973 | $\frac{\text { Clarke }}{5 \text { s7, } 864}$ \$3,231 | $\begin{gathered} \text { Clay } \\ \$ 75,493 \\ \$ 3,225 \\ \text { ancen } \end{gathered}$ | $\frac{\text { Clatoton }}{590,749}$ $\$ 5,241$ | $\frac{\text { Clinton }}{\text { ss8, } 158}$ <br> \$4,198 | $\frac{\text { Crawford }}{\$ 66,253}$ <br> \$1,930 | $\begin{gathered} \text { Dallas } \\ \$ 112,748 \\ \substack{57,866 \\ 7506} \end{gathered}$ | $\frac{\text { Davis }}{\$ 60,690}$ | $\underset{\substack{\text { Decatur } \\ \$ 56,717 \\ \$ 2,182 \\ \text { and }}}{ }$ |
| $\begin{gathered} \text { Delaware } \\ \$ 76,898 \\ \$ 4,352 \end{gathered}$ $\begin{aligned} & \$ 4,352 \\ & 6.00 \% \\ & \hline \end{aligned}$ |  | Dickinson 82,099 $\$ 3,309$ $4.20 \%$ | Dubuque <br> 98,703 <br> \$4.520 |  |  |  |  |  |
| $\frac{\text { Greene }}{574,076}$ <br> \$4,521 | $\frac{\text { Grundy }}{\$ 73,946}$ <br> \$5,477 | Guthrie \$2,641 | $\frac{\text { Hamilton }}{\$ 75,553}$ 57,553 $\$ 5,597$ | Hancock si9,212 \$5,182 | $\underset{\$ 74327}{ }$ s66,137 | Harrison \$2,780 | $\begin{gathered} \text { Henry } \\ \$ 76,767 \\ \$ 3,655 \\ \text { s. } \end{gathered}$ | Howard <br> \$69,672 <br> \$3,337 |
|  | $\underset{\$ 62,478}{\$ 5,839}$ | $\underset{\substack{\text { lowa } \\ 51,766}}{ }$ \$4,063 | $\begin{gathered} \substack{\text { Jackson } \\ \hline 56655 \\ \$ 6.186} \\ \hline \end{gathered}$ | $\begin{aligned} & \hline \text { Jasper } \\ & \$ 87,796 \\ & \$ 4,970 \\ & 6.006 \end{aligned}$ |  | $\frac{\text { Johnson }}{\$ 126,216}$ <br> $\$ 4.855$ | $\underset{\text { Jones }}{\substack{\text { J.733 }}}$ $54,3,7$ | $\frac{\text { Keokuk }}{\$ 62,649}$ <br> \$4,908 |
| $\frac{\text { Kossuth }}{\$ 78,114}$ | $\begin{aligned} & \text { Leee } \\ & \$ 78,423 \end{aligned}$ | $\begin{gathered} \text { Linn } \\ \$ 130,091 \end{gathered}$ |  | $\frac{\text { Lucas }}{\$ 59,850} \begin{gathered} \text { Lu,120 } \\ \text { Su, } \end{gathered}$ | $\begin{aligned} & \text { Lyon } \\ & \hline 573063 \end{aligned}$ $\$ 4,844$ | $\underset{\substack{\text { Madison } \\ \$ 75.825}}{ }$ $\$ 7,175$ | Mahaska | $\frac{\text { Marion }}{\substack{\text { sefici4 }}}$ |
|  |  |  | Monona s66 893 spass | Monroe \$67,180 ${ }_{88}^{8868}$ |  |  |  | Osceola ${ }_{563,614}$ 8.80 |
|  | Palo Alto 69,49 $\$ 3,309$ $5.00 \%$ | Plymouth \$5,206 $\$ 5,206$ $6.50 \%$ | $\begin{gathered} \hline \text { Pocahontas } \\ \$ 73,414 \\ \$ 5.567 \\ 8.21 \% \\ \hline \end{gathered}$ | $\xlongequal[\substack{8,1255 \\ 0.005}]{ }$ |  | $\begin{aligned} & \text { Poweshiek } \\ & \$ 78,289 \\ & \$ 7,758 \end{aligned}$ | Ringgold $\$ 53,868$ $\$ 2,566$ $5.00 \%$ |  |
| ${ }_{\text {Scott }}$ |  |  |  |  |  |  |  |  |
| $\frac{\text { Warren }}{583,270}$ <br> \$5,809 |  | Wayne \$63,316 \$3,58 | $\frac{\text { Webster }}{\$ 81,930}$ <br> \$2,570 |  | Winneshiek 9,17 \$5,282 | Woodbury | $\frac{\text { Worth }}{567,328}$ \$3,81, | $\frac{\text { Wright }}{\text { s85, } 50}$ \$2,480 |

Sheriff


[^2]
## Salary \& Change by County: Sheriff

|  |  |  | Appanoose 99,873 $\$ 4,756$$5.00 \%$ | $\frac{\text { Audubon }}{\$ 95,868}$$\begin{aligned} & \$ 13,4 \% \\ & 16.310 \end{aligned}$ |  | ck |  | $\begin{gathered} \frac{\text { Bremer }}{} \\ \hline \$ 121,133 \\ \$ 7,925 \\ 7.00 \% \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |
| $\frac{\text { Buchanan }}{\$ 105,590}$ | $\begin{aligned} & \text { Buena Vista } \\ & \substack{\text { S114.533 } \\ \text { si0.47 }} \end{aligned}$ | $\frac{\text { Butler }}{\text { son }}$ <br> \$99,131 <br> \$8,88 | Calhoun \$6,925 |  | $\underset{\substack{\text { Cass } \\ \text { Cin1,795 }}}{ }$ | $\frac{\text { Cedar }}{\text { ced } 4.463}$$\begin{gathered} \$ 11,631 \\ 8.50 \% \end{gathered}$ | $\begin{gathered} \text { Cerro Gordo } \\ \$ 139,853 \\ \$ 7,916 \\ 6,00 \% \end{gathered}$ |  |
|  |  |  |  |  |  |  |  |  |
| $\frac{\text { Chickasaw }}{\$ 99,616}$ |  |  |  | $\frac{\text { Clinton }}{S 137}$ \$137,020 $\substack{\text { sinh } \\ 8.006 \\ \hline}$ | Crawford \$94,983 $\$ 4,695$$5.20 \%$ | Dallas \$165,06 10.00 |  | Decatur <br> \$80,691 <br> $\$ 5,630$ $7.50 \%$ |
| $\substack{\text { Se23s } \\ 0.008}$ |  |  |  |  |  |  |  |  |
| $\frac{\text { Delaware }}{\$ 101,749}$ |  | Dickinson \$108,055 $\stackrel{\$ 7,00}{6}$ | Dubuque <br> $\$ 6,773$ |  | Fayette \$120,16$\$ 17,018$ <br> 16500 |  | $\begin{gathered} \text { Fronklin } \\ \hline \begin{array}{c} \text { 5112,660 } \\ \text { Sio.000 } \\ 9,746 \end{array} \end{gathered}$ | $\begin{gathered} \text { Fremont } \\ \hline \$ 90,229 \\ \$ 9,667 \\ 12.00 \% \end{gathered}$ |
| cisos |  |  |  |  |  |  |  |  |
| $\frac{\text { Greene }}{\text { silo, } 171}$ | $\begin{gathered} \text { Grundy } \\ \hline \$ 119,356 \\ \$ 15,024 \\ 14.40 \% \end{gathered}$ | $\begin{aligned} & \text { Guthe } \\ & \text { Gutie } \\ & \hline \text { cop } \end{aligned}$$\$ 98,42$$\$ 3,786$ | Hamilton \$112,809 \$8,356 | Hancock \$117,700 $\$ 7,700$ |  | $\frac{\text { Harrison }}{\$ 102,090}$ \$3,927 | Henry <br> \$103,3 | Howard \$97,123 \$4,624 |
|  |  |  |  |  |  |  |  |  |
| $\frac{\text { Humboldt }}{\$ 109,412}$ <br> \$11,187 |  |  | $\frac{\text { Jackson }}{\text { \$110,199 }}$ $\$ 14,428$ |  | $\begin{gathered} \text { Jefferson } \\ \$ 108,316 \\ \$ 14,129 \end{gathered}$ | Johnson - 1178,278 \$8, 1,65 |  | $\begin{aligned} & \text { Keokuk } \\ & \begin{array}{l} \text { P93,190 } \\ \hline 7701 \\ 8.500 \% \end{array} \end{aligned}$ |
| $\frac{\text { Kossuth }}{\text { S112,04 }}$ |  | $\underset{\substack{\text { Linn } \\ \$ 184,724 \\ \$ 8,662 \\ 4020}}{ }$ |  |  |  | $\begin{gathered} \substack{\text { Madison } \\ \text { s112.056 } \\ \text { s172e94 }} \end{gathered}$ | $\begin{gathered} \text { Mahaska } \\ \$ 90,820 \end{gathered}$ | $\frac{\text { Marion }}{51313,357}$ |
|  |  |  |  |  |  |  |  | Sioent |
| $\frac{\text { Marshall }}{\text { si20,701 }}$ | $\begin{gathered} \text { Mills } \\ \substack{\text { Ming } \\ \hline \\ \hline 6.000} \\ \hline 6.545 \end{gathered}$ | $\frac{\text { Mitchell }}{\text { s } 112,096}$ \$6,35 |  |  |  | Muscatine 56,$\$ 6,250$ <br> $\mathbf{5} .00 \%$ |  |  |
| (820,17 |  |  |  |  |  |  |  |  |
|  | Palo Alto \$94,068$\$ 4,479$ <br> $5.00 \%$ | Plymouth \$126,258 $\$ 7.70$$6.50 \%$ |  |  |  | $\begin{aligned} & \text { Poweshiek } \\ & \$ 109,399 \\ & \$ 10,801 \\ & \text { 110.00\% } \end{aligned}$ | Ringgold $\$ 87,386$S12,539 <br> $16,75 \%$ |  |
| cis |  |  |  |  |  |  |  |  |
| ${ }_{\text {Scott }}^{\text {Sisto }}$ | Shelby \$109,298 $\begin{array}{r}\text { S14,257 } \\ \hline 15\end{array}$ |  |  |  |  | $\frac{\text { Union }}{\frac{\text { Union }}{522}}$$5$ | Van Buren \$88,571 $\$ 6,238$$7.58 \%$ | $\begin{gathered} \text { Wapello } \\ \$ 97,711 \\ \$ 11,849 \\ 13.80 \% \end{gathered}$ |
|  |  |  |  |  |  |  |  |  |
|  | $\begin{gathered} \text { Washington } \\ \substack{\text { S150,450 } \\ \text { Si2922 } \\ \hline 9005} \end{gathered}$ |  |  | $\begin{gathered} \hline \text { Winnebago } \\ \hline \$ 123,560 \\ \$ 11,233 \\ 10.00 \% \end{gathered}$ |  | $\qquad$ |  | $\frac{\text { Wright }}{\text { sir2,36 }}$ |
| Sincoi |  |  |  |  |  |  |  |  |

## Supervisor



[^3]Salary \& Change by County: Supervisor

| $\frac{\text { Adair }}{\$ 30,413}$ |  |  | $\begin{gathered} \text { Appanoose } \\ \$ 35,006 \\ \$ 1.667 \\ 5.00 \% \\ \hline \end{gathered}$ | $\frac{\text { Audubon }}{\$ 33,316}$ s1.8.85 | $\begin{gathered} \frac{\text { Benton }}{\$ 53,331} \\ \$ 4.73 \\ 9.69 \% \\ \hline 9.69 \end{gathered}$ | $\begin{gathered} \text { Black Hawk } \\ \$ 43,075 \\ \text { so } \\ 0.00 \% \\ \hline \end{gathered}$ | Boone \$41,622 \$2,057 | $\begin{aligned} & \frac{\text { Bremer }}{\$ 41,665} \\ & \$ 1,208 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\frac{\text { Buchanan }}{\$ 48,150}$ | $\begin{gathered} \text { Buena Vista } \\ \$ 37,709 \end{gathered}$ | Butler <br> \$33,721 | $\frac{\text { Calhoun }}{\$ 44,931}$ | $\frac{\text { Carroll }}{\$ 36,092}$ | $\underset{\$ 34,725}{\text { Cass }}$ | $\frac{\text { Cedar }}{\$ 29,717}$ | $\begin{gathered} \text { Cerro Gordo } \\ \$ 52,460 \end{gathered}$ | Cherokee <br> \$33,350 |
| $\begin{aligned} & 53,150 \\ & 7,0006 \end{aligned}$ | $\begin{aligned} & \text { S1.098 } \\ & 3,0006 \end{aligned}$ | ${ }^{5311}$ | $\begin{aligned} & 53,444 \\ & 8.2726 \end{aligned}$ |  | $\begin{aligned} & \$ 1,960 \\ & 5,980 \% \end{aligned}$ | $\begin{aligned} & 51,143 \\ & 4000 \% \end{aligned}$ |  | $\begin{gathered} 9.95 \\ 30.156 \end{gathered}$ |
| $\frac{\text { Chickasaw }}{\$ 33,952}$ | Clarke | $\frac{\text { Clay }}{\$ 34,729}$ | $\frac{\text { Clayton }}{\$ 38,475}$ | $\frac{\text { Clinton }}{\$ 46,037}$ | $\begin{aligned} & \frac{\text { Crawford }}{\$ 30,431} \end{aligned}$ | $\frac{\text { Dallas }}{\$ 67,176}$ | $\frac{\text { Davis }}{\$ 38,757}$ | $\frac{\text { Decatur }}{\$ 32,120}$ |
| $\begin{aligned} & \$ 2,804 \\ & 9.00 \% \end{aligned}$ | $\begin{aligned} & \text { S11023 } \\ & 5.0086 \end{aligned}$ | $\begin{aligned} & 51.5 .50 \\ & 4.990 \\ & 4.990 \end{aligned}$ | $\begin{aligned} & 52,850 \\ & 8.0050 \\ & 8005 \end{aligned}$ | $\begin{aligned} & \$ 1,507 \\ & 3.38 \% \\ & \hline \end{aligned}$ | so | $\begin{aligned} & \$ 4,686 \\ & 7.50 \% \end{aligned}$ | $\begin{aligned} & \$ 1,129 \\ & 3.00 \% \end{aligned}$ |  |
| $\frac{\text { Delaware }}{\$ 44,021}$ | $\begin{aligned} & \text { Des Moines } \\ & \$ 41,357 \end{aligned}$ | $\frac{\text { Dickinson }}{\$ 42,974}$ | $\begin{aligned} & \text { Dubuque } \\ & \$ 54,635 \end{aligned}$ | $\frac{\text { Emmet }}{\$ 35,176}$ | Fayette \$40,952 | $\begin{aligned} & \text { Floyd } \\ & \$ 40,098 \end{aligned}$ | $\begin{aligned} & \hline \text { Franklin } \\ & \$ 44,800 \end{aligned}$ | $\frac{\text { Fremont }}{\$ 35,504}$ |
|  | S951 <br> 2.10\% | $\begin{aligned} & 51.732 \\ & 4.7080 \end{aligned}$ | $\begin{aligned} & 52,202 \\ & 4.2006 \end{aligned}$ | $\$ 3,198$ $10.00 \%$ | $\begin{aligned} & \$ 1,385 \\ & 3.50 \% \\ & \hline \end{aligned}$ |  | 0.00\% | $\begin{aligned} & \$ 2,630 \\ & 8.00 \% \\ & \hline \end{aligned}$ |
| $\frac{\text { Greene }}{\$ 34,652}$ | $\frac{\text { Grundy }}{\$ 32,081}$ | $\begin{aligned} & \hline \frac{\text { Guthrie }}{\$ 35,207} \end{aligned}$ | $\frac{\text { Hamilton }}{\$ 50,711}$ | Hancock $\$ 42,507$ | $\frac{\text { Hardin }}{\$ 44,933}$ | $\frac{\text { Harrison }}{\$ 39,035}$ | Henry $\$ 42,822$ | Howard <br> \$36,604 |
| $\begin{gathered} 8,1125 \\ 6.506 \\ \hline .506 \end{gathered}$ | $\begin{array}{r} \$ 2,377 \\ 8.00 \% \end{array}$ | $\begin{array}{r} \$ 1,354 \\ 4.00 \% \\ \hline \end{array}$ | $\begin{aligned} & \$ 3,756 \\ & 8.00 \% \end{aligned}$ | $\begin{aligned} & \$ 2,781 \\ & 7.00 \% \\ & \hline \end{aligned}$ | $\begin{aligned} & \$ 4,085 \\ & 10.00 \% \end{aligned}$ |  | $\begin{gathered} 52039 \\ 50.009 \end{gathered}$ | $\begin{array}{r} \hline \$ 1,743 \\ 5.00 \% \\ \hline \end{array}$ |
| $\underset{\$ 38,325}{\text { Humboldt }}$ | $\begin{gathered} \text { Ida } \\ \$ 32,045 \end{gathered}$ | $\begin{aligned} & \text { Iowa } \\ & \hline 537,397 \end{aligned}$ | $\begin{aligned} & \frac{\text { Jackson }}{\$ 42,720} \end{aligned}$ | Jasper \$42,020 | $\begin{aligned} & \text { Jefferson } \\ & \$ 41,317 \end{aligned}$ | $\begin{aligned} & \frac{\text { Johnson }}{\$ 92,694} \end{aligned}$ | $\begin{aligned} & \hline \text { Jones } \\ & \$ 33,875 \end{aligned}$ | Keokuk \$35,036 |
|  | $\begin{gathered} \$ 1,795 \\ 5.93 \% \end{gathered}$ |  | $\begin{aligned} & \$ 2,418 \\ & 6.00 \% \end{aligned}$ |  |  | $\begin{aligned} & \$ 3,565 \\ & 4.00 \% \\ & \hline \end{aligned}$ | $\begin{array}{r} \$ 1,303 \\ 4.00 \% \end{array}$ | $\begin{gathered} \$ 2,745 \\ 8.50 \% \end{gathered}$ |
| $\frac{\text { Kossuth }}{\$ 41,722}$ | $\frac{\text { Lee }}{\$ 29,683}$ | $\underset{\$ 130,091}{\operatorname{Linn}}$ | $\begin{aligned} & \text { Louisa } \\ & \$ 31,553 \end{aligned}$ | $\frac{\text { Lucas }}{\$ 31,319}$ | $\frac{\text { Lyon }}{\$ 30,037}$ | $\frac{\text { Madison }}{\$ 38,555}$ | Mahaska | Marion <br> \$44,645 |
| ( | S497\% | $\begin{aligned} & 55,124 \\ & 4.10 \% \\ & \hline \end{aligned}$ | $\begin{aligned} & 51, .866 \\ & 6,256 \\ & \hline 6 \end{aligned}$ | $\begin{aligned} & 51,632 \\ & 5.5008 \\ & \hline \end{aligned}$ | $\begin{aligned} & \$ 1,155 \\ & 4.00 \% \end{aligned}$ | $\begin{aligned} & \$ 1,444 \\ & 3.89 \% \\ & \hline \end{aligned}$ |  | $\begin{aligned} & \text { S2247 } 497 \\ & 5900 \% \end{aligned}$ |
| Marshall $\$ 44,587$ | $\frac{\text { Mills }}{\$ 43,000}$ | Mitchell \$38,312 | Monona \$34,092 | Monroe \$38,096 | $\frac{\text { Montgomery }}{\$ 28,236}$ | $\underset{\$ 30,589}{\text { Muscatine }}$ | $\frac{0^{\prime} \text { 'Brien }}{\$ 34,399}$ | $\frac{\text { Osceola a }}{\$ 25,696}$ |
| 540,53 <br> 10.00\% | $\$ 2,135$ $5.22 \%$ |  | $\begin{aligned} & 5.525 \\ & 8.0008 \\ & \hline \end{aligned}$ | $\begin{gathered} 52384 \\ 6,68 \% \\ \hline 685 \end{gathered}$ |  |  | $\begin{array}{\|l\|l} 51,163 \\ \hline 3.5085 \\ \hline \end{array}$ | $\begin{array}{r} \$ 1,255 \\ 5.13 \% \end{array}$ |
| Page <br> \$38,102 | $\frac{\text { Palo Alto }}{\$ 32,125}$ | $\begin{aligned} & \text { Plymouth } \\ & \$ 37,344 \end{aligned}$ | $\frac{\text { Pocahontas }}{\$ 35,520}$ | $\begin{gathered} \hline \text { Polk } \\ \$ 143,548 \end{gathered}$ | Pottawattamie <br> \$52,955 | $\begin{aligned} & \text { Poweshiek } \\ & \$ 40,788 \end{aligned}$ | $\frac{\text { Ringgold }}{\$ 33,782}$ | $\begin{gathered} \frac{\text { Sac }}{} \\ \$ 34,014 \end{gathered}$ |
| $\begin{gathered} (\$ 1,178) \\ -3.00 \% \end{gathered}$ | $\begin{aligned} & \$ 1,236 \\ & 4.00 \% \end{aligned}$ | $\begin{aligned} & \$ 1,608 \\ & 4.50 \% \end{aligned}$ | $\begin{gathered} 52.677 \\ 8.550 \end{gathered}$ | $\begin{aligned} & \$ 8,125 \\ & 6.00 \% \\ & \hline \end{aligned}$ | $\$ 1,791$ $3.50 \%$ | $\begin{aligned} & \$ 4,042 \\ & 11.00 \% \end{aligned}$ | $\begin{array}{r} \$ 1,609 \\ 5.00 \% \end{array}$ | $\begin{aligned} & \$ 1,620 \\ & 5.00 \% \end{aligned}$ |
| $\begin{aligned} & \text { Scott } \\ & \$ 46,745 \end{aligned}$ | Shelby \$35,050 | $\frac{\text { Sioux }}{\$ 43,873}$ | Story \$93,581 | Tama \$37,414 | $\begin{aligned} & \text { Taylor } \\ & \$ 25,721 \end{aligned}$ | Union <br> $\$ 30,160$ | $\frac{\text { Van Buren }}{\$ 33,130}$ | $\frac{\text { Wapello }}{\$ 40,658}$ |
| 5600 | $\begin{aligned} & \$ 1,907 \\ & 5.75 \% \end{aligned}$ | $\begin{aligned} & 51278 \\ & 3.0006 \end{aligned}$ | $\begin{aligned} & \$ 6,122 \\ & 7.00 \% \\ & \hline \end{aligned}$ | $\begin{gathered} 52,717 \\ 8.0076 \end{gathered}$ | $\begin{aligned} & 51,108 \\ & 4.5080 \end{aligned}$ | S299 | $\begin{aligned} & \text { 5992 } \\ & \hline 30986 \end{aligned}$ | $\begin{aligned} & 5990 \\ & 25050 \\ & \hline 5060 \end{aligned}$ |
| $\frac{\text { Warren }}{\$ 43,374}$ | $\frac{\text { Washington }}{\$ 49,001}$ | $\frac{\text { Wayne }}{\$ 34,711}$ | $\frac{\text { Webster }}{\$ 46,577}$ | $\frac{\text { Winnebago }}{\$ 42,204}$ | $\frac{\text { Winneshiek }}{\$ 37,507}$ | $\frac{\text { Woodbury }}{\$ 44,298}$ | $\frac{\text { Worth }}{\$ 32,942}$ | $\frac{\text { Wright }}{\$ 43,753}$ |
| ¢56,460 <br> $1750 \% \%$ | ( |  | $\underset{\substack{\text { S1,125 } \\ 2.4780}}{ }$ | $\xrightarrow[\substack{\text { S3, } 807 \\ 9,027}]{ }$ | S192 | $\xrightarrow[\substack{\text { S3, } \\ 10.005 \%}]{ }$ | $\underbrace{}_{\substack{\text { si, } 100 \\ 3.46 \%}}$ | S1,274 $3.006 \%$ |

## Treasurer



[^4]
## Salary \& Change by County: Treasurer

|  | $\frac{\text { Adams }}{564006}$ 58.63 $\$ 3,62$ 6 | Allamakee \$66,823 $\$ 3,182$ $5.00 \%$ | Appanoose \$69,794 \$3,323 $5.00 \%$ | Audubon \$68,042 \$6,092 |  | Black Hawk | $\begin{gathered} \text { Boone } \\ \hline 75,50 \\ \hline \\ \hline 85070 \\ \hline 57505 \end{gathered}$ | $\begin{gathered} \text { Bremer } \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\frac{\text { Buchanan }}{\$ 73,774}$ | $\frac{\text { Buena Vista }}{\$ 76,646}$ | $\frac{\text { Butler }}{\$ 71,729}$ | $\frac{\text { Calhoun }}{569,297}$ | $\frac{\text { Carroill }}{580247}$ | $\begin{aligned} & \text { Cass } \\ & 569959 \end{aligned}$ | $\frac{\text { Cedar }}{5792126}$ | $\frac{\text { Cerro Gordo }}{\$ 90,915}$ | $\frac{\text { Cherokee }}{\text { S5,750 }}$ |
|  |  | cis | Stiss |  |  | ¢ |  | $\substack{\text { s.000 } \\ \text { 4,285 }}$ |
| $\frac{\text { Chickasaw }}{\$ 72,342}$ | $\frac{\text { Clarke }}{\frac{\text { Clarke }}{567915}}$ | $\frac{\text { Clay }}{\text { clata }}$ | $\frac{\text { Clapton }}{590,749}$ | $\frac{\text { Clinton }}{5 \text { so } 830}$ | $\frac{\text { Crawford }}{566253}$ | $\begin{array}{\|c} \hline \text { Dallas } \\ \text { s112 } 2748 \end{array}$ | $\frac{\text { Davis }}{\text { S60 }} 5$ | $\frac{\text { Decatur }}{566717}$ |
| $\underbrace{}_{\substack{\text { S5973 } \\ \text { geas }}}$ |  |  |  | cosk | Stise |  | ¢ | S. |
| $\frac{\text { Delaware }}{\$ 76,898}$ | $\frac{\text { Des Moines }}{\$ 80,634}$ | $\frac{\text { Dickinson }}{\$ 82,100}$ | $\begin{aligned} & \text { Dubuque } \\ & \hline 99,554 \end{aligned}$ | Emmet | $\frac{\text { Fayette }}{\$ 75,830}$ | $\frac{\text { Floyd }}{\$ 74,653}$ | $\frac{\text { FFanklin }}{576 \text { Soso }}$ | $\frac{\text { Fremont }}{\$ 64,521}$ |
| cose | Stist |  |  | ¢ |  |  | Scose | Stingo |
| $\frac{\text { Greene }}{\text { s75297 }}$ | $\frac{\text { Gurundy }}{573946}$ | $\frac{\text { Guthrie }}{566 \text { g65 }}$ | $\frac{\text { Hamilton }}{\substack{57,416}}$ | $\begin{gathered} \text { Hancock } \\ \hline 579.973 \end{gathered}$ | $\underset{\substack{\text { Hadrating }}}{ }$ | $\begin{aligned} & \text { Harrison } \\ & \hline 572 \text { 2 } 69 \end{aligned}$ | ${ }_{\text {Henry }}^{\text {S76767 }}$ | $\frac{\text { Howerd }}{566.672}$ |
|  | (ssmy | ${ }_{2}^{2064}$ | ¢ |  | $\substack{86,700 \\ 88705}$ |  |  |  |
| $\underbrace{\text { Humboldt }}_{\$ 71.727}$ | $\frac{\text { Ida }}{\$ 62,538}$ | $\frac{\text { lowa }}{51,766}$ | $\frac{\text { Jackson }}{\$ 77.023}$ | $\frac{\text { Jasper }}{887,796}$ | $\frac{\text { Jefferson }}{\$ 74,969}$ | $\frac{\text { Johnson }}{\$ 126,216}$ |  | $\frac{\text { Keokuk }}{s, 2 a n a}$ |
| Stink | Sisicl | Stocs | Scise | S. |  |  |  | S.as |
| $\begin{aligned} & \text { Kossuth } \\ & \hline 58,7,703 \end{aligned}$ | $\frac{\text { Lee }}{578,813}$ | $\frac{\operatorname{Lin}}{\substack{\mathrm{Lin} 0}}$ | $\frac{\text { Louisa }}{564321}$ | $\frac{\text { Lucas }}{559950}$ |  | $\frac{\text { Madison }}{576071}$ | lahask |  |
| sayss |  | ${ }_{5}^{4} 8.124$ |  |  | Slay |  |  | ¢ |
| $\frac{\text { Marshall }}{\$ 76,436}$ | $\frac{\text { inills }}{\text { sizanco }}$ | $\frac{\text { Mitchell }}{\$ 71,804}$ | $\frac{\substack{\text { Monona } \\ 588266}}{}$ | $\frac{\text { Monroe }}{567,180}$ |  | $\begin{aligned} & \text { Muscatine } \\ & \$ 83,259 \end{aligned}$ | $\frac{0 \text { Brien }}{\frac{0}{57.5001}}$ | $\frac{\text { Osceola }}{568.614}$ |
|  |  | Says |  |  |  |  |  |  |
| ${ }_{\substack{\text { Page } \\ 570,765}}^{\text {Pata }}$ | $\frac{\text { Palo Alto }}{569,998}$ | $\frac{\text { Plymouth }}{\$ 85,299}$ | $\frac{\text { Pocahontas }}{\$ 73,414}$ | Polk | $\underset{\text { Pottawattamie }}{\text { S97, } 487}$ | $\frac{\text { Poweshiek }}{\$ 78,625}$ | $\frac{\text { Ringgold }}{\$ 53,868}$ | $\frac{\text { Sac }}{\text { Sin,490 }}$ |
| Stice | cess | $\substack{85208 \\ 6805}$ | $\substack{\text { Sss.5\% } \\ \text { dite }}$ | ¢ |  | , | (2, | ¢ |
| Scott | $\frac{\text { Shelby }}{\text { sc8 } 9240}$ | $\frac{5 i o u x}{599628}$ | $\begin{gathered} \text { Story } \\ \text { Sing } \\ \hline 10816 \end{gathered}$ | $\underset{\substack{\text { Tama } \\ \text { s71,186 }}}{ }$ |  | $\underset{\substack{\text { Union } \\ \text { sc7, } 785 \\ \hline}}{ }$ | $\frac{V_{\text {an Buren }}^{559462}}{}$ |  |
|  |  | $\underset{\substack{\text { s. } 5094 \\ 6094}}{ }$ |  |  |  |  | ¢ |  |
| $\frac{\text { Warren }}{\$ 83,856}$ | $\frac{\text { Washington }}{\text { s } 977755}$ | $\frac{\text { Wayne }}{\frac{\text { Ways }}{563,365}}$ | $\frac{\text { Webster }}{\$ 81,930}$ | $\frac{\text { Winnebago }}{\$ 79,650}$ | $\underset{\$ 81.005}{\text { Winneshiek }}$ | $\frac{\text { Woodbury }}{\$ 108,348}$ | $\frac{\text { Worth }}{567328}$ | $\frac{\text { Wright }}{585,150}$ |
|  |  | cisma | cisic |  |  |  | cisal | cis |

## 10 Year Data by Position

|  |  | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 끙 | Req. \% | 1.00\% | 0.00\% | 0.00\% | 0.00\% | 10.00\% | 71.64\% | 2.75\% | 2.00\% | 9.00\% | 0.00\% |
|  | Req. \$ | \$572 | \$0 | \$0 | \$0 | \$5,742 | \$41,133 | \$2,710 | \$2,012 | \$9,233 | \$0 |
|  | Req. Salary | \$57,758 | \$57,415 | \$57,415 | \$57,415 | \$63,157 | \$98,548 | \$101,258 | \$102,593 | \$111,826 | \$108,748 |
|  | Reduction | -60.0\% |  |  |  | -100.0\% | 0.0\% | -25.0\% | 0.0\% | -33.3\% |  |
|  | Appd. \% | 0.40\% | 0.00\% | 0.00\% | 0.00\% | 0.00\% | 71.64\% | 2.06\% | 2.00\% | 6.00\% | 0.00\% |
|  | Appd. \$ | \$229 | \$0 | \$0 | \$0 | \$0 | \$41,133 | \$2,033 | \$2,012 | \$6,155 | \$0 |
|  | Salary | \$57,415 | \$57,415 | \$57,415 | \$57,415 | \$57,415 | \$98,548 | \$100,581 | \$102,593 | \$108,748 | \$108,748 |
|  | 10 Year Change |  |  |  |  |  |  |  |  |  | \$51,333 |
| 产 | Req. \% | 5.00\% | 6.00\% | 2.00\% | 1.00\% | 13.52\% | 2.80\% | 2.75\% | 2.00\% | 9.00\% | 10.00\% |
|  | Req. \$ | \$2,479 | \$3,034 | \$1,072 | \$547 | \$7,429 | \$1,747 | \$1,763 | \$1,309 | \$6,008 | \$7,076 |
|  | Req. Salary | \$52,059 | \$53,606 | \$54,678 | \$55,225 | \$62,380 | \$64,127 | \$65,890 | \$66,759 | \$72,767 | \$77,840 |
|  | Reduction | -60.0\% | 0.0\% | 0.0\% | -50.1\% | 0.0\% | 0.0\% | -25.0\% | 0.0\% | -33.3\% | 0.0\% |
|  | Appd. \% | 2.00\% | 6.00\% | 2.00\% | 0.50\% | 13.52\% | 2.80\% | 2.06\% | 2.00\% | 6.00\% | 10.00\% |
|  | Appd. \$ | \$992 | \$3,034 | \$1,072 | \$273 | \$7,429 | \$1,747 | \$1,323 | \$1,309 | \$4,005 | \$7,076 |
|  | Salary | \$50,572 | \$53,606 | \$54,678 | \$54,951 | \$62,380 | \$64,127 | \$65,450 | \$66,759 | \$70,764 | \$77,840 |
|  | 10 Year Change |  |  |  |  |  |  |  |  |  | \$27,268 |
| \% | Req. \% | 5.00\% | 6.00\% | 2.00\% | 1.50\% | 12.30\% | 2.80\% | 2.75\% | 2.00\% | 9.00\% | 9.00\% |
|  | Req. \$ | \$2,409 | \$2,948 | \$1,042 | \$797 | \$6,584 | \$1,683 | \$1,699 | \$1,261 | \$5,790 | \$6,137 |
|  | Req. Salary | \$50,584 | \$52,087 | \$53,129 | \$53,926 | \$60,111 | \$61,794 | \$63,493 | \$64,330 | \$70,120 | \$74,327 |
|  | Reduction | -60.0\% | 0.0\% | 0.0\% | -50.1\% | 0.0\% | 0.0\% | -25.0\% | 0.0\% | -33.3\% | 0.0\% |
|  | Appd. \% | 2.00\% | 6.00\% | 2.00\% | 0.75\% | 12.30\% | 2.80\% | 2.06\% | 2.00\% | 6.00\% | 9.00\% |
|  | Appd. \$ | \$964 | \$2,948 | \$1,042 | \$398 | \$6,584 | \$1,683 | \$1,275 | \$1,261 | \$3,860 | \$6,137 |
|  | Salary | \$49,139 | \$52,087 | \$53,129 | \$53,527 | \$60,111 | \$61,794 | \$63,069 | \$64,330 | \$68,190 | \$74,327 |
|  | 10 Year Change |  |  |  |  |  |  |  |  |  | \$25,188 |
| $\begin{aligned} & \frac{4}{2} \\ & \frac{\phi}{5} \\ & \frac{1}{2} \end{aligned}$ | Req. \% | 3.00\% | 8.00\% | 3.00\% | 2.00\% | 10.82\% | 2.80\% | 7.50\% | 3.00\% | 20.00\% | 8.70\% |
|  | Req. \$ | \$2,006 | \$5,415 | \$2,193 | \$1,506 | \$8,228 | \$2,360 | \$6,497 | \$2,745 | \$18,850 | \$9,292 |
|  | Req. Salary | \$68,885 | \$73,097 | \$75,290 | \$76,796 | \$84,271 | \$86,631 | \$93,128 | \$94,249 | \$113,099 | \$116,095 |
|  | Reduction | -60.0\% | 0.0\% | 0.0\% | -50.0\% | 0.0\% | 0.0\% | -25.0\% | 0.0\% | -33.4\% | 0.0\% |
|  | Appd. \% | 1.20\% | 8.00\% | 3.00\% | 1.00\% | 10.82\% | 2.80\% | 5.63\% | 3.00\% | 13.32\% | 8.70\% |
|  | Appd. \$ | \$803 | \$5,415 | \$2,193 | \$753 | \$8,228 | \$2,360 | \$4,873 | \$2,745 | \$12,554 | \$9,292 |
|  | Salary | \$67,682 | \$73,097 | \$75,290 | \$76,043 | \$84,271 | \$86,631 | \$91,504 | \$94,249 | \$106,803 | \$116,095 |
|  | 10 Year Change |  |  |  |  |  |  |  |  |  | \$48,413 |
|  | Req. \% | 1.00\% | 0.00\% | 0.00\% | 0.00\% | 7.26\% | 2.80\% | 2.75\% | 2.50\% | 9.00\% | 10.00\% |
|  | Req. \$ | \$340 | \$0 | \$0 | \$0 | \$2,475 | \$1,024 | \$1,033 | \$940 | \$3,468 | \$4,085 |
|  | Req. Salary | \$34,301 | \$34,097 | \$34,097 | \$34,097 | \$36,572 | \$37,596 | \$38,629 | \$38,536 | \$42,004 | \$44,933 |
|  | Reduction | -60.0\% |  |  |  | 0.0\% | 0.0\% | -100.0\% | 0.0\% | -33.3\% | 0.0\% |
|  | Appd. \% | 0.40\% | 0.00\% | 0.00\% | 0.00\% | 7.26\% | 2.80\% | 0.00\% | 2.50\% | 6.00\% | 10.00\% |
|  | Appd. \$ | \$136 | \$0 | \$0 | \$0 | \$2,475 | \$1,024 | \$0 | \$940 | \$2,312 | \$4,085 |
|  | Salary | \$34,097 | \$34,097 | \$34,097 | \$34,097 | \$36,572 | \$37,596 | \$37,596 | \$38,536 | \$40,848 | \$44,933 |
|  | 10 Year Change |  |  |  |  |  |  |  |  |  | \$10,836 |
|  | Req. \% | 5.00\% | 6.00\% | 2.00\% | 1.50\% | 14.18\% | 2.80\% | 2.75\% | 2.00\% | 9.00\% | 8.70\% |
|  | Req. \$ | \$2,444 | \$2,991 | \$1,057 | \$809 | \$7,701 | \$1,736 | \$1,753 | \$1,301 | \$5,972 | \$6,120 |
|  | Req. Salary | \$51,321 | \$52,846 | \$53,903 | \$54,712 | \$62,008 | \$63,744 | \$65,497 | \$66,360 | \$72,332 | \$76,462 |
|  | Reduction | -60.0\% | 0.0\% | 0.0\% | -50.1\% | 0.0\% | 0.0\% | -25.0\% | 0.0\% | -33.3\% | 0.0\% |
|  | Appd. \% | 2.00\% | 6.00\% | 2.00\% | 0.75\% | 14.18\% | 2.80\% | 2.06\% | 2.00\% | 6.00\% | 8.70\% |
|  | Appd. \$ | \$978 | \$2,991 | \$1,057 | \$404 | \$7,701 | \$1,736 | \$1,315 | \$1,301 | \$3,982 | \$6,120 |
|  | Salary | \$49,855 | \$52,846 | \$53,903 | \$54,307 | \$62,008 | \$63,744 | \$65,059 | \$66,360 | \$70,342 | \$76,462 |
|  | 10 Year Change |  |  |  |  |  |  |  |  |  | \$26,607 |

## 10 Year Increases by Position


\$10,000
$\$ 0$

Attorney
2015
Auditor

2016
2017
2018
AuditorRecorder
Sheriff
$\square$ Supervisor
2020
2021
2022
2023
2024

## 10 Year CPI and Inflation



Iowa Code for County Compensation Boards

### 331.905 County Compensation Board

1. There is created in each county a county compensation board which shall be composed of seven members who are residents of the county. The members of the county compensation board shall be selected as follows:
a. Two members shall be appointed by the board of supervisors.
b. One member shall be appointed by each of the following county officers: the county auditor, county attorney, county recorder, county treasurer, and county sheriff.
2. The members of the county compensation board shall be appointed to four-year, staggered terms of office. The members of the county compensation board shall not be officers or employees of the state or a political subdivision of the state. A term shall be effective on the first of July of the year of appointment and a vacancy shall be filled for the unexpired term in the same manner as the original appointment.
3. The members of the county compensation board shall receive no compensation, but they shall be reimbursed for their actual and necessary expenses incurred in the performance of their official duties.
4. The county compensation board shall elect a chairperson and vice chairperson annually from among its membership. The county compensation board shall meet at the call of the chairperson or upon written request of a majority of its membership. The concurrence of a majority of the members of the county compensation board shall determine any matter relating to its duties.
5. The board of supervisors shall provide the necessary office facilities and the technical and clerical assistance requested by the county compensation board to carry out its duties.
6. The expenses of the county compensation board members, the salaries and expenses of any technical and clerical assistance, and the cost of providing any facilities shall be paid from the general fund of the county.

### 331.907 Compensation Schedule - Preparation and Adoption

1. The annual compensation of the auditor, treasurer, recorder, sheriff, county attorney, and supervisors shall be determined as provided in this section. The county compensation board annually shall review the compensation paid to comparable officers in other counties of this state, other states, private enterprise, and the federal government. In setting the salary of the county sheriff, the county compensation board shall set the sheriff's salary so that it is comparable to salaries paid to professional law enforcement administrators and command officers of the state patrol, the division of criminal investigation of the department of public safety, and city police chiefs employed by cities of similar population to the population of the county. The county compensation board shall prepare a compensation schedule for the elective county officers for the succeeding fiscal year. A recommended compensation schedule requires a majority vote of the membership of the county compensation board.
2. At the public hearing held on the county budget as provided in section 331.434 , the county compensation board shall submit its recommended compensation schedule for the next fiscal year to the board of supervisors for inclusion in the country budget. The board
of supervisors shall review the recommended compensation schedule for the elected county officers and determine the final compensation schedule which shall not exceed the compensation schedule recommended by the county compensation board. In determining the final compensation schedule if the board of supervisors wishes to reduce the amount of the recommended compensation schedule, the amount of salary increase proposed for each elected county officer, except as provided in subsection 3, shall be reduced an equal percentage. A copy of the final compensation schedule shall be filed with the county budget at the office of the director of the department of management. The final compensation schedule takes effect on July 1 following its adoption by the board of supervisors.
3. The board of supervisors may adopt a decrease in compensation paid to supervisors irrespective of the county compensation board's recommended compensation schedule or other approved changes in compensation paid to other elected county officers. A decrease in compensation paid to supervisors shall be adopted by the board of supervisors no less than thirty days before the county budget is certified under section 24.17.
4. The elected county officers are also entitled to receive their actual and necessary expenses incurred in performance of official duties of their respective offices. The board of supervisors may authorize the reimbursement of expenses related to an educational course, seminar, or school which is attended by a county officer after the county officer is elected, but prior to the county officer taking office.
5. In counties having two courthouses, a principal elected county officer and the principal officer's first deputy or assistant may agree in writing to a division of their annual salaries. The division shall not allow for payment to the elected officer and the first deputy or assistant which is greater than the sum of the two salaries otherwise authorized by law. Upon certification to the board by the elected officer involved, the board shall certify to the auditor the annual salaries certified by the elected officer.

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