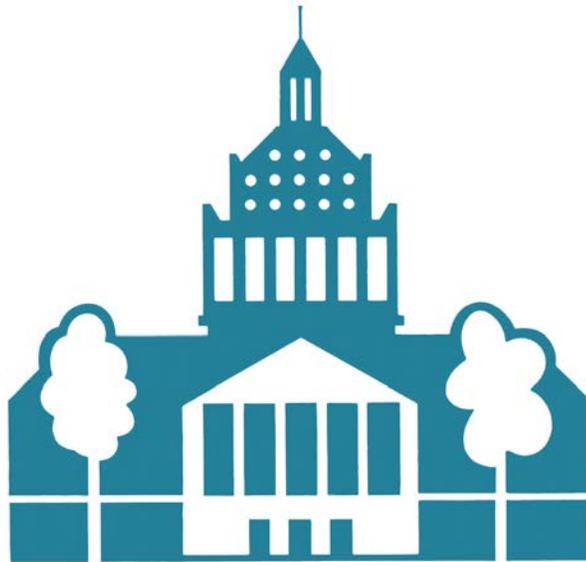


**2015-2018 SALARY
RECOMMENDATIONS FOR
COUNTY OFFICIALS**



NEBRASKA ASSOCIATION OF COUNTY OFFICIALS

OCTOBER 2013

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ACKNOWLEDGMENT

The following report is the result of the cooperative effort of 12 county officials representing seven elected offices. The committee was appointed during the summer of 2013 by Nebraska Association of County Officials' (NACO), President Leon Kolbet, Hayes County Commissioner. Committee members were selected in such a manner to ensure equal representation of the five NACO districts and the elected offices of the county assessor, attorney, clerk, clerk of the district court, sheriff and treasurer. President Kolbet served as an *ex officio*, non-voting member and appointed the commissioners and supervisors. The presidents of the aforementioned affiliate associations submitted names to be appointed by President Kolbet. Committee members who participated in the project are:

Leon Kolbet, *NACO President*
(*ex officio, non-voting member*)
Hayes County Supervisor

Earl McNutt
Red Willow County Commissioner

Candace Dick
York County Attorney

John Moore
Dawson County Assessor

Dave Dowling
Cedar County Clerk

Chuck Neumann
Adams County Supervisor

Shawn Hebbert
Grant County Sheriff

Tom Schuele
Boone County Commissioner

Pat Hunter
Saunders County Treasurer

Stacy Swinney
Dawes County Commissioner

Janet McCartney
Cass County Commissioner

Susan Thomas
Keith County Clerk of the District Court

COMMITTEE MAKE-UP

The Nebraska Association of County Officials Board of Directors wishes to thank the 2013 Salary Committee for its interest in this important project and the volunteer hours that committee members contributed toward the project's goal of establishing salary recommendations that are fair and equitable for Nebraska's county officials. The contribution of the committee is significant to other counties as they establish salaries for county officials during the upcoming term of office.

The committee also wishes to thank the 93 county clerks who responded to NACO's request to complete comprehensive salary and benefit surveys for elected officials, deputies, appointed officials and so that its members would have access to current salary data. We recognize that completing these surveys would have taken a significant amount of time. Without this information the committee would have had no means of completing its comparative study. Please be assured that your input is greatly appreciated.

INTRODUCTION

As stated by the Nebraska Department of Economic Development on the “Living & Working” page of its website:

Nebraska easily balances and blends economic and employment opportunities with a high quality of life index.

Employers gain a central geographic location, as well as educated employees, beneficial tax incentives, and solid, reliable infrastructure. Employees gain quality employment, earnings that translate into equitable buying power and reduced commute times. Both [employees and employers] benefit from supportive communities, excellent educational systems, reduced crime, affordable housing, clean air and water, and a variety of indoor and outdoor recreational, cultural and historical-related activities and events in which to participate.

Nebraska continues to rank...

- **2nd** Best Job Market for Job Creation, 2009 Gallup;
- **2nd** Best Employment Leaders, 2010 Business Facilities Magazine Rankings Report;
- **4th** Best Quality of Life, 2010 Business Facilities Magazine Rankings Report;
- **5th** Best Education Climate, 2010 Business Facilities Magazine Rankings Report;
- **8th** Among America’s Least Expensive States for Closing Costs, 2009 US News and World Report; and
- **9th** Best States for Business and Careers, 2010 Forbes.com.

Source: <http://www.neded.org/business/why-nebraska/living-working>.

Additionally, “Nebraska’s low cost of living, low unemployment rate, and top-five ranking for work environment make it one of *MoneyRates.com*’ “10 Best States for 2013” (No. 7 to be specific). <http://www.money-rates.com/research-center/best-states-to-make-a-living/2013.htm>

With such ideals in mind, the 2013 Salary Recommendations Committee created the following report.

NEBRASKA CONSTITUTION AND STATUTES

The Nebraska Constitution provides that the compensation of any public officer may not be increased or diminished during his or her term of office except that, when there are members elected or appointed to the Legislature or officers elected or appointed to a court, board, or commission having more than one member and the terms of one or more members commence and end at different times, the compensation of all members of the Legislature or of such court, board, or commission may be increased or diminished at the beginning of the full term of any member. Nothing in this section shall prevent local governing bodies from reviewing and adjusting vested pension benefits periodically as prescribed by ordinance. Neb. Const. art. III, § 19. The courts and the Attorney General's office have interpreted this to mean that any change in compensation during the term of office must be based on a formula stated in the board resolution setting the salary for the term of office. For example, the board can grant a cost of living increase by stating that the salary shall be adjusted annually in accordance with the change in the Consumer Price Index (CPI). See Appendix D (Case and AGO summaries).

ELECTED OFFICIALS

The salaries of all elected county officers *must be fixed by the county board prior to January 15* of the year in which a general election will be held for the respective offices. The salaries of all deputies in the offices of the elected officers and appointive veterans service officers of the county must be fixed by the County Board at such times as necessity may require. Section 23-1114.¹ Recognizing that 2014 is such an election year and that County Board members must set the salaries for the 2015-2018 term prior to January 15, 2014, the Nebraska Association of County Officials (NACO) once again renewed its continued effort to promote that fair and equitable salaries and benefits be provided to all elected and appointed county officials.

Although there are minimum statutory salaries for various county officials, those statutory provisions have not been modified since the late 1960's. These statutes are to be interpreted for the purpose to provide, in the public interest, adequate compensation to the county officials and County Board members. Sections 23-1114.14, 23-1114.15.

DEPUTY OFFICIALS

The County Board must fix the salaries of all deputies in the offices of the elected officers at such times as necessity may require. Section 23-1114. The salary of one full-time deputy of the various county offices *shall not be less than 65 percent of the officer's salary*. Section 23-1114.09.

County Boards are encouraged to consider the caseloads, workloads, and number of assistants when setting the salaries of deputies.

COUNTY OFFICERS – CLERKS AND ASSISTANTS

Portions of section 23-1111 were amended by LB 62 (2011) that was introduced to address issues associated with *Wetovick v. County of Nance*, 279 Neb. 773, 782 N.W.2d 298 (2010)). In the *Wetovick* case, the court addressed a budgetary dispute between a county board and county official. LB 62 (2011) modified 23-1111(1) by redefining the budgetary approval that is to be received by the county board and 23-1111(2) was added.²

¹ (1) The salaries of all elected officers of the county shall be fixed by the County Board prior to January 15 of the year in which a general election will be held for the respective offices. The salaries of all deputies in the offices of the elected officers and appointive veterans service officers of the county shall be fixed by the County Board at such times as necessity may require. Section 23-1114.

² (1) The county officers in all counties shall have the necessary clerks and assistants for such periods and at such salaries as the county officers may determine, subject to budgetary approval by the county board. (2) In carrying out its budget-making duties, a county board shall not eliminate an office or unduly hinder a county officer in the conduct of his or her statutory duties. If a county officer challenges the county board's decision in court, the county officer shall have the burden to prove such elimination or hindrance by clear and convincing evidence. Section 23-1111.

FEDERAL MINIMUM WAGE

Under the Fair Labor Standards Act (FLSA) and section 48-1203, covered nonexempt workers are entitled to a minimum wage of not less than \$7.25 per hour that was effective July 24, 2009. Based on a forty hour work week, the minimum annual salary for a covered nonexempt worker is \$15,080.

HISTORICAL BACKGROUND

As you read the following report, it is important to keep in mind the historical background behind NACO's efforts in making salary recommendations for elected county officials. In the late 1970's, several members of the Nebraska Legislature expressed concerns that the salaries of county officials did not appear to keep pace with other salaries in the state. They then advocated that the state set salaries for county officials. NACO has long opposed the idea of the Legislature setting salaries for elected county officials. Recognizing that local officials would best know the salary requirements of their respective offices, NACO appointed a committee in 1981 to study county salaries and publish a report recommending minimum base salaries for elected officeholders for the 1983-1986 term. The efforts of the 1981 committee resulted in a noticeable improvement in county salaries and benefits. The committee's efforts also proved to the Legislature that local control was best.

Similar committees were appointed in 1985 and every four years since to study county officials' salaries and make salary recommendations prior to the January 15 general election setting deadline established in NEB. REV. STAT. § 23-1114. In these cases, further improvements were made in providing fair and equitable salaries and benefits for county officials.

CURRENT ISSUES

During the last several years, there has been an increased emphasis on reducing property taxes and increasing the efficiency of county government. Additionally, current economic times have been trying and uncertain and in some cases counties have had to implement salary freezes and/or layoff staff. As a result, all county officials have dealt with budget and levy lids and consolidation issues, as well as shifting and increasing responsibilities within the various county offices. These diverse issues continue to be considered as counties and county officials look for ways to fulfill the duties of their offices and at the same time minimize the costs to Nebraska's taxpayers during fiscally challenging times. As County Boards determine the salaries for county officials during the 2015-2018 terms, they must balance their statutory obligations to stay within budget and levy limits with their interests of attracting and retaining qualified and skilled county officials.

To continue its efforts in this important area, NACO, in accordance with the wishes of President Leon Kolbet, organized a committee again this year to examine current salaries and benefits offered to elected and appointed officials in each of the 93 Nebraska counties, and to then to make recommendations for salaries and benefits of elected officials for the 2015-2018 term.

According to the UNL Bureau of Business Research, "[s]tate forecasters said they expect modest economic and employment growth this year in Nebraska, as well as for farm incomes to slide back from recent all-time highs and the rate of non-farm income growth to slow in 2013."

“State and local government employment grew below trend in 2012, by 0.5%. Going forward, state and local government employment is expected to grow at the rate of population growth, as the need for services rises with population. Specifically, state and local government employment is expected to grow by 0.8% in both 2013 and 2014.” *Business in Nebraska*, UNL Bureau of Business Research (February 2013).

SALARY RECOMMENDATIONS

While each of Nebraska's 93 counties operates within the same statutory framework, each is an individual political subdivision whose organizational structure varies depending upon its population. Just as populations vary, so do the elements which affect county finances.

In arriving at acceptable salary range recommendations for the 2015-2018 term, committee members took into account a variety of factors, such as:

1. County population and valuation by alphabetical listing (See Appendix A –2012 Estimated Populations – Source is the Nebraska Department. of Economic Development and Valuations and Levies – Source is the 2012 Total Value - Nebraska Dept. of Revenue Property Assessment Division);
2. County population (See Appendix B –2012 Estimated Population – Source is the Nebraska Department of Economic Development);
3. County valuations and levies (See Appendix C –Source is the 2012 Total Value - Nebraska Dept. of Revenue Property Assessment Division);
4. 2013 and estimated 2014 salaries of elected and appointed officials (Source is Survey to 93 County Clerks);
5. Current health benefits offered by counties;
6. Cost-of-living adjustment factors counties now use;
7. Consumer Price Index (CPI – Urban and Midwest) increases 2011-2013;
8. Salary increases received by state employees;
9. County salaries from other Midwestern states;
10. A random sample of salaries of Nebraska municipality employees; and
11. County Levies.

Members of the committee are well aware that the positions of elected and appointed county officials are unique, making it particularly difficult to compare their positions with those of other positions within a community. However, the committee does stress that in spite of a lack of comparisons, consideration must be given to local salary levels and economic conditions when salaries are established.

The committee appreciated that since 1981, many County Boards have made a recognizable effort to eliminate the disparity once found in county salaries and benefits but more work remains to be done. It is the desire of the committee that County Boards continue to exercise good judgment when establishing salaries and benefits for elected and appointed officials.

The committee ***strongly urges*** county board members to thoroughly review this report and give consideration to the recommendations it contains before adopting a final salary resolution prior to January 15, 2014. It is understood that all counties face statutory levy and budget limits. It is further understood that the recurring uncertainty regarding property tax revenues, consolidation issues and

economic uncertainty are of eminent concern to counties. However, the rate of inflation the state has experienced since 2011 and the current costs of goods and services should be taken into consideration. In order that qualified individuals will continue to be attracted to seek and retain county offices, salaries and benefits should be afforded which reflect the current standard of living in Nebraska and are acceptable in today's competitive job market.

METHOD USED TO ARRIVE AT THE RECOMMENDATIONS

Arriving at the specific amount for salaries is not simple. Rather, it is a process that reflects not only upon market conditions, but other factors such as societal values and political realities. Additionally, the training and skill necessary for holding office, and retaining and attracting qualified individuals to the office are factors that are important considerations when setting a fair and equitable salary for county officials.

The 2013 Salary Committee reviewed a great deal of information and considered a variety of methods that could be used to arrive at a salary range, including annual inflation rates. The committee began with the \$34,500 minimum base established for Category 1 counties by the 2009 Salary Committee. The committee then increased the recommended salaries to account for cost of living increases as reflected by current inflation rates, the Consumer Price Index percentage of change and other factors. More specifically, the Committee determined that the adjusted minimum salary within each county should reflect approximately a 2.575 percent/% ($3.2 + 2.1 + 2.5 + 2.5 = 10.2/4$) adjustment to the actual salary for 2014 to determine the minimum salary for the term of office for 2015-2018. The 3.2 and 2.1 percent are actual CPI-U figures and the 2.5 % for the next two year are estimates. The ranges for the categories of counties were determined by evaluating a weighted analysis of population and valuation where population was weighted by seventy percent (70 %) and valuation by thirty percent (30 %). The basis for such weighting was because the Committee determined that the population of the county would serve as a major indicator of the volume of work that a county official would be required to perform.

The committee elected to reduce the number of categories of counties established by the 1993 Salary Committee and utilized by subsequent committees. The basis for doing so was because the similarities in the salaries, populations and valuations were seemingly more related than in prior years.

After establishing a range of salary levels for each county, the committee approved the following recommendations for the 2015-2018 term of office:

1. In view of the current economic conditions and the forecast for 2015-2018 every effort should be made to provide a livable income which will attract and retain competent candidates. Therefore, a minimum base salary for any full-time elected official entrusted with the performance of county affairs should be no less than \$38,000 per annum prior to deductions in any county.
2. At a minimum, paid health insurance coverage equivalent to single person coverage should be provided.

3. After establishing a base salary of at least \$38,000, County Boards are strongly urged to include in their salary resolutions provisions for cost-of-living increases for calendar years 2016, 2017 and 2018. The salary resolution a County Board adopts prior to January 15, 2014 may not be altered to increase or decrease a county official's salary during the 2015-2018 term of office.

MINIMUM BASE SALARY WITHIN A SALARY RANGE DEFINED

The committee wishes to emphasize that the lowest salary in a "salary range" and as used in this report should be understood to mean the *least amount* acceptable to provide a livable income for the person maintaining the duties of the office. Additionally, while a salary range is established for each county, a county must establish a base salary for each office pursuant to the Nebraska Constitution and state statute.

Such recommendations *are not intended* to suggest that county officials' salaries should be frozen or reduced where the salary of a county official is higher than the amount contained in the salary range established by the Committee.

TRENDS FOR MINIMUM BASE SALARIES

Although a number of counties pay their county officials at or above the 2011 Salary Committee's recommended level, there are a number that do not. Based on the 2013 Salary Survey, 50 of 93 counties were paying county officials at or above the minimum salary recommendation for 2011. This is a noteworthy decrease from the 2011 report in which 76 of 93 counties were paying the minimum level commended.

These observations played a significant factor in the Salary Committee determining that a salary range was appropriate for the 2015 Salary Recommendations report.

An earlier report shows that in 2007, 67 of the 93 counties were at or above the minimum salary recommendation.

SALARY RANGES BY COUNTY

Included within the information reviewed by the Committee was a chart showing the differences between the actual salaries for 2013 and the minimum salary recommendations for the term of office beginning in 2011. From this chart, it was determined there were counties that did not meet the 2011 recommended minimum salary by as much as \$6,500. At the same time, there were counties that exceeded the recommended minimum salary by over \$15,700. These differences in salaries prompted the Committee to adopt philosophies of past Salary Committees by recognizing the value of "local control" and at the same time provide a basis for establishing salaries to county officials that provide a livable wage. With those principles in mind, the Committee established a range of salaries for the respective categories of counties to strive to attain.

The following represents the committee's minimum base salary recommendations within a range of salaries for each county for the office term commencing January 7, 2011.³

2015-2018 70% Pop./ 30% Val. Range	County	Estimated 2012 Pop.	2012 County Total Certified Valuation	70% Population 30% Valuation	Minimum utilizing CPI est. of 2.5%	Recommended salary range	
35,000,000	Arthur	486	\$132,800,821	39,840,587	\$38,192	\$38,000	\$48,000
	Loup	589	\$151,820,245	45,546,486	\$38,192	\$38,000	\$48,000
	McPherson	509	\$154,302,348	46,291,061	\$38,192	\$38,000	\$48,000
	Blaine	514	\$170,242,645	51,073,153	\$38,192	\$38,000	\$48,000
	Logan	765	\$175,023,203	52,507,496	\$38,192	\$38,000	\$48,000
	Hooker	727	\$179,472,664	53,842,308	\$38,192	\$38,000	\$48,000
	Grant	629	\$182,206,756	54,662,467	\$38,192	\$38,000	\$48,000
	Thomas	676	\$184,980,790	55,494,710	\$38,192	\$38,000	\$48,000
	Banner	760	\$205,404,849	61,621,987	\$38,192	\$38,000	\$48,000
	Garfield	2,007	\$246,103,961	73,832,593	\$38,192	\$38,000	\$48,000
	Deuel	1,972	\$258,345,833	77,505,130	\$38,192	\$38,000	\$48,000
	Keya Paha	804	\$279,565,266	83,870,143	\$38,192	\$38,000	\$48,000
	Boyd	2,054	\$291,592,277	87,479,121	\$38,192	\$38,000	\$48,000
	Hayes	953	\$301,938,594	90,582,245	\$38,192	\$38,000	\$48,000
	99,999,999	Wheeler	805	\$302,115,999	90,635,363	\$38,192	\$38,000
100,000,000	Rock	1,376	\$350,829,384	105,249,778	\$43,395	\$43,000	\$60,000
	Sioux	1,315	\$389,098,669	116,730,521	\$43,395	\$43,000	\$60,000
	Pawnee	2,765	\$450,198,949	135,061,620	\$43,395	\$43,000	\$60,000
	Garden	1,953	\$456,016,156	136,806,214	\$43,395	\$43,000	\$60,000
	Brown	3,023	\$461,894,714	138,570,530	\$43,395	\$43,000	\$60,000
	Dundy	2,021	\$476,756,604	143,028,396	\$43,395	\$43,000	\$60,000
	Gosper	2,029	\$483,231,345	144,970,824	\$43,395	\$43,000	\$60,000
	Sherman	3,108	\$483,333,826	145,002,323	\$43,395	\$43,000	\$60,000
	Greeley	2,458	\$486,783,703	146,036,832	\$43,395	\$43,000	\$60,000
	Frontier	2,741	\$525,317,472	157,597,160	\$43,395	\$43,000	\$60,000
	Harlan	3,410	\$549,801,929	164,942,966	\$43,395	\$43,000	\$60,000
	Johnson	5,140	\$554,156,275	166,250,481	\$43,395	\$43,000	\$60,000
	Valley	4,229	\$564,895,306	169,471,552	\$43,395	\$43,000	\$60,000
	Hitchcock	2,887	\$566,430,611	169,931,204	\$43,395	\$43,000	\$60,000
	Webster	3,725	\$575,597,457	172,681,845	\$43,395	\$43,000	\$60,000

³ Unless otherwise provided by the Nebraska Constitution or by law, the terms of all elected officers begin on the first Thursday after the first Tuesday in January next succeeding their election. NEB. CONST. ART. XVII, sec. 5.

2015-2018 70% Pop./ 30% Val. Range	County	Estimated 2012 Populations	2012 County Total Certified Valuation	70% Population 30% Valuation	Minimum utilizing CPI est. of 2.5%	Recommended salary range	
	Furnas	4,907	\$578,646,658	173,597,432	\$43,395	\$43,000	\$60,000
	Thurston	7,020	\$587,598,652	176,284,510	\$43,395	\$43,000	\$60,000
	Franklin	3,188	\$597,485,291	179,247,819	\$43,395	\$43,000	\$60,000
	Kimball	3,783	\$598,788,148	179,639,093	\$43,395	\$43,000	\$60,000
	Nance	3,715	\$623,006,152	186,904,446	\$43,395	\$43,000	\$60,000
	Sheridan	5,319	\$670,633,924	201,193,901	\$43,395	\$43,000	\$60,000
	Chase	4,064	\$735,155,505	220,549,496	\$43,395	\$43,000	\$60,000
	Morrill	4,889	\$752,682,723	225,808,239	\$43,395	\$43,000	\$60,000
	Nemaha	7,154	\$753,949,003	226,189,709	\$43,395	\$43,000	\$60,000
	Perkins	2,931	\$766,407,565	229,924,321	\$43,395	\$43,000	\$60,000
	Nuckolls	4,438	\$773,063,338	231,922,108	\$43,395	\$43,000	\$60,000
	Howard	6,336	\$783,483,419	235,049,461	\$43,395	\$43,000	\$60,000
	Dixon	5,918	\$871,066,409	261,324,065	\$43,395	\$43,000	\$60,000
	Dawes	9,152	\$695,453,506	208,642,458	\$48,487	\$43,000	\$60,000
	Red Willow	10,975	\$838,962,500	251,696,433	\$48,487	\$43,000	\$60,000
	Stanton	6,089	\$932,510,242	279,757,335	\$48,487	\$43,000	\$60,000
	Richardson	8,290	\$999,554,205	299,872,065	\$48,487	\$43,000	\$60,000
	Box Butte	11,317	\$1,038,666,146	311,607,766	\$48,487	\$43,000	\$60,000
	Polk	5,320	\$1,053,609,579	316,086,598	\$48,487	\$43,000	\$60,000
	Merrick	7,780	\$1,057,853,247	317,361,420	\$48,487	\$43,000	\$60,000
	Keith	8,220	\$1,071,771,449	321,537,189	\$48,487	\$43,000	\$60,000
	Cheyenne	10,068	\$1,075,614,517	322,691,403	\$48,487	\$43,000	\$60,000
	Thayer	5,134	\$1,093,213,628	327,967,682	\$48,487	\$43,000	\$60,000
	Pierce	7,166	\$1,117,046,175	335,118,869	\$48,487	\$43,000	\$60,000
	Burt	6,659	\$1,135,125,308	340,542,254	\$48,487	\$43,000	\$60,000
	Knox	8,573	\$1,159,310,434	347,799,131	\$48,487	\$43,000	\$60,000
	Kearney	6,485	\$1,162,121,378	348,640,953	\$48,487	\$43,000	\$60,000
	Wayne	9,554	\$1,183,213,226	354,970,656	\$48,487	\$43,000	\$60,000
	Cherry	5,727	\$1,216,351,108	364,909,341	\$48,487	\$43,000	\$60,000
	Colfax	10,653	\$1,222,990,949	366,904,742	\$48,487	\$43,000	\$60,000
	Boone	5,417	\$1,231,042,204	369,316,453	\$48,487	\$43,000	\$60,000
	Jefferson	7,521	\$1,258,982,779	377,700,098	\$48,487	\$43,000	\$60,000
	Clay	6,411	\$1,312,042,656	393,617,285	\$48,487	\$43,000	\$60,000
	Dakota	20,918	\$1,330,063,891	399,033,810	\$53,579	\$43,000	\$60,000
	Phelps	9,215	\$1,363,434,897	409,036,920	\$48,487	\$43,000	\$60,000
	Fillmore	5,771	\$1,396,407,774	418,926,372	\$48,487	\$43,000	\$60,000
	Antelope	6,545	\$1,426,031,079	427,813,905	\$48,487	\$43,000	\$60,000

2015-2018 70% Pop./ 30% Val. Range	County	Estimated 2012 Populations	2012 County Total Certified Valuation	70% Population 30% Valuation	Minimum utilizing CPI est. of 2.5%	Recommended salary range	
	Cuming	9,072	\$1,521,515,886	456,461,116	\$53,579	\$43,000	\$60,000
	Saline	14,557	\$1,526,309,517	457,903,045	\$53,579	\$43,000	\$60,000
	Butler	8,295	\$1,543,216,244	462,970,680	\$48,487	\$43,000	\$60,000
499,999,999	Cedar	8,746	\$1,646,930,940	494,085,404	\$48,487	\$43,000	\$60,000
500,000,000	Otoe	15,747	\$1,681,190,042	504,368,036	\$53,579	\$53,000	\$70,000
	Hamilton	9,011	\$1,742,992,201	522,903,968	\$53,579	\$53,000	\$70,000
	Holt	10,396	\$1,902,087,973	570,633,669	\$53,579	\$53,000	\$70,000
	Custer	10,740	\$1,908,401,331	572,527,917	\$53,579	\$53,000	\$70,000
	Seward	16,935	\$2,001,310,632	600,405,044	\$58,782	\$53,000	\$70,000
	Dawson	24,220	\$2,064,615,392	619,401,572	\$58,782	\$53,000	\$70,000
	Gage	21,806	\$2,086,253,181	625,891,219	\$58,782	\$53,000	\$70,000
	York	13,746	\$2,186,605,334	655,991,222	\$58,782	\$53,000	\$70,000
	Scotts Bluff	36,964	\$2,330,769,367	699,256,685	\$63,764	\$53,000	\$70,000
749,999,999	Washington	20,252	\$2,347,109,687	704,147,083	\$58,782	\$53,000	\$70,000
750,000,000	Saunders	20,823	\$2,504,619,107	751,400,308	\$58,782	\$64,000	\$80,000
	Adams	31,459	\$2,545,093,000	763,549,921	\$63,764	\$64,000	\$80,000
	Cass	25,133	\$2,643,574,915	793,090,068	\$63,764	\$64,000	\$80,000
	Madison	35,031	\$2,752,240,704	825,696,733	\$63,764	\$64,000	\$80,000
	Dodge	36,427	\$3,036,505,747	910,977,223	\$63,764	\$64,000	\$80,000
	Lincoln	36,099	\$3,368,708,969	1,010,637,960	\$63,764	\$64,000	\$80,000
	Buffalo	47,463	\$3,586,494,165	1,075,981,474	\$63,764	\$64,000	\$80,000
	Platte	32,681	\$3,656,164,116	1,096,872,112	\$63,764	\$64,000	\$80,000
1,299,999,999	Hall	60,345	\$4,012,866,111	1,203,902,075	\$63,764	\$64,000	\$80,000
above 1,300,000,000	Sarpy	165,853	\$11,450,613,379	3,435,300,111	\$90,111	\$90,000	\$120,000
	Lancaster	293,407	\$20,128,746,326	6,038,829,283	\$92,436	\$90,000	\$120,000
	Douglas	531,265	\$36,730,192,130	11,019,429,525	\$101,845	\$90,000	\$120,000

FUNDING FOR MINIMUM SALARY RECOMMENDATIONS

In counties where additional revenue would be required to meet the minimum salary recommendations, the following examples reflect the additional levy that a county would need to assess to fund such recommendations:

- **Example A** has a \$100,000,000 valuation. County A has 4 county officials whose salaries need adjusted by approximately an additional \$3,200/official. Thus, the budget would increase by \$12,800/year which equals approximately an additional \$.0128 levy.

- **Example B** has a \$150,000,000 valuation. County B has 4 county officials whose salaries need adjusted by approximately an additional \$4,000/official. Thus, the budget would increase by \$16,000/year which equals approximately an additional \$.0107 levy.
- **Example C** has a \$700,000,000 valuation. County C has 5 county officials whose salaries need adjusted by approximately an additional \$4,500/official. Thus, the budget would increase by \$22,500/year which equals approximately an additional \$.0032 levy.
- **Example D** has a \$780,000,000 valuation. County D has 5 county officials whose salaries need adjusted by approximately an additional \$3,500/official. Thus, the budget would increase by \$17,500/year which equals approximately an additional \$.0022 levy.
- **Example E** has a \$1,000,000,000 valuation. County C has 6 county officials whose salaries need adjusted by approximately an additional \$3,600/official. Thus, the budget would increase by \$19,200/year which equals approximately an additional \$.0019 levy.

SPECIAL CONSIDERATIONS

A number of special considerations were discussed by the committee and its members offer the following additional recommendations:

Multiple Officeholders as Defined by State Statute

Since many county clerks hold from two to five statutory offices, the committee encourages County Boards to consider the additional workload involved and provide a sufficient number of staff members to help alleviate the problem a multiple officeholder faces. The committee further recommends that while this may ease the workload somewhat, additional compensation should be considered for the elected official since the ultimate responsibility for the offices rests on his or her shoulders.

Shifting Duties and Responsibilities Between County Officials

In some counties, duties have been transferred to another county official and additional employees are now under another officials' supervision (e.g. Treasurers - mandatory 1-stop services). The committee recommends that as County Boards set salaries for such officials, they recognize factors such as increased workloads and additional supervision of employees, and compensate the county officials accordingly.

Nonstatutory Responsibilities

Responsibilities other than statutory duties should also be taken into consideration for compensation of all county officials.

County Board Members - Commissioners and Supervisors

It has been found that County Board members sometimes fail to adjust their own salaries. The committee ***strongly encourages*** County Board members to give serious consideration to adjusting their own salaries upward and that the salary agreed upon, for both the commissioner and supervisor forms of government, be at least 50 percent of the minimum base recommended in this report. Additionally, the committee recommends that the County Boards adjust their salaries to reflect cost of living changes for themselves as well as the other county officials.

Further, the committee understands that the chairperson of the County Board sometimes acquires additional responsibilities. Therefore, County Boards may wish to compensate the chairperson accordingly. The committee recommends that the amount of any additional compensation be left at the discretion of the County Board but established in the salary resolution.

County Attorneys

State statutes mandate that the office of county attorney requires specialized training and continuing legal education. The county attorney is on call 24 hours per day and has an immense number of responsibilities. The role of the county attorney varies greatly from year-to-year, as well as from county-to-county. In order to attract attorneys, the position in most counties is part-time; that is, allowing for an outside private practice. Compensation should be made on a county-by-county basis, with consideration given to keeping qualified individuals in office.

In some cases the office of county attorney is a full-time position, curtailing the opportunity for private practice.⁴ The Committee recommended a “minimum” base salary of 150 percent of an elected county officials’ salary **for full-time county attorneys**. This recommendation is intended to be a ***minimum base recommendation***, or what the committee established to mean the ***least*** amount acceptable to provide a livable income for a full-time county attorney. Such minimum recommendation ***is not intended*** to suggest that a county attorney’s salary should be frozen or reduced where his or her salary is higher than the minimum base recommendation. The committee further recommended that salary increases for county attorneys be commensurate with the percentage salary increases afforded other elected officials within the county.

Public Defenders

The Sixth Amendment to the United States Constitution guarantees to all persons accused of a crime the right to counsel in their defense. The United States Supreme Court has clarified that the Sixth Amendment requires the Government to make counsel available for persons accused of crime who cannot afford to hire an attorney. *State, County and Local Expenditures for Indigent Defense Services Fiscal Year 2008*, American Bar Association Standing Committee on Legal Aid and Indigent Defendants Bar Information Program (November 2010).

Nebraska’s indigent defense is organized within each of its 93 counties. Counties are able to select their method of delivery from public defenders, assigned counsel, or contract counsel. Counties with populations over 100,000 and those with approval from the county board have public defender offices. Douglas, and Lancaster Counties have public defender offices. In addition, where public defenders are

⁴ See Neb. Rev. Stat. § 23-1206.01 for the provisions related to full-time employment for county attorneys.

established with a population over 100,000, the chief public defender in those counties is publicly elected.

Sheriffs

Historically, Salary Committees have recommended that the salary of the county sheriff should be set at 115 percent of the recommended minimum base salary and at 120 percent if the sheriff is also in charge of operating the county jail. Additionally, County Boards have been encouraged to consider any housing allowances or other benefits that may currently be provided to the sheriff.

Engineers, Surveyors

Another office that past Salary Committees have felt deserve special consideration is that of the engineer or surveyor. It too varies from county-to-county as determined by state statutes. Whatever the classification - full-time, part-time or contractual - specialized training and certification are required. When establishing the salary for this office, County Boards have been encouraged to consider not only the training and certification, but also the size of the county's road program, including but not limited to the number of paved and unpaved road miles.

Budget Preparation

While some county officials can be paid an additional amount for preparing the budget, if there is no reference in the salary resolution established prior to the election, the resolution should include some reference to paying the county clerk or other elected county officials for performing such duties. During the 2002 legislative session, LB 1018 passed so that county clerks are provided the same eligibility to receive payment for preparing the county budget as other county officials. (See sample resolutions for budget preparation.)

Mandatory Education

Various county officials are required to receive specialized training before and/or after election. Other county officials attend optional training courses designed to improve upon their skills and knowledge in the county office. Following are some examples:

State statutes and rules and regulations mandate that to be eligible to run for the office of county assessor, a person must hold an Assessor Certificate issued by the Property Tax Administrator. Additionally, individuals must obtain continuing education for re-certification.

State statute requires individuals that wish to seek nomination or appointment to the office of County Attorney be admitted to the practice of law in this state. Those in counties of Class 4, 5, 6 or 7 must have actively practiced law in this state by the time such person would take office.⁵ Section 23-1114.01 applies for purposes of designating the classification of counties. Every county attorney and deputy county attorney in this state is required to annually undertake and complete the required hours of continuing legal education established by the Nebraska County Attorney Standards Advisory Council. Section 23-1217.

Public Defenders are required to be admitted to the practice of law. Section 23-3401. Nebraska Supreme Court Rules mandate ten hours of continuing education for all active attorneys.

Judicial branch employees are required to attend judicial branch education programs as directed by the Supreme Court or the Nebraska Judicial Branch Advisory Education Committee. For the purposes of the Supreme Court rules, judicial branch employees include Clerks of the District Court and ex officios.

In conjunction with the submission of a candidate filing form, a candidate for Sheriff who does not have a law enforcement certificate or diploma issued by the Nebraska Commission on Law Enforcement and Criminal Justice must submit a standardized letter certifying that he or she has passed a background check and received a minimum combined score on the reading comprehension and English language portions of an adult education examination designated by the Nebraska Law Enforcement Training Center. Each sheriff is required to attend the Nebraska Law Enforcement Training Center and receive a certificate attesting to satisfactory completion of the Sheriff's Certification Course within eight months of taking office unless such sheriff has already been awarded a certificate or unless such sheriff can demonstrate his or her previous training and education is such that he or she will professionally discharge the duties of the office. There is an exception for any sheriff in office prior to July 19, 1980. Additionally, each sheriff must attend twenty hours of continuing education in criminal justice and law enforcement courses approved by the council each year following the first year of such sheriff's term of office. Section 23-1701.01.

Caseloads

Cases and workloads of county offices, including attorneys, public defenders and clerks of the district court, should be given consideration when establishing salaries.

Health and Medical Benefits

The study revealed that 92 counties now provide some form of health and medical insurance. With medical costs continuing to increase and health insurance coverage so vital, the committee commends counties for providing coverage. The committee was particularly pleased that a number of counties currently provide full family coverage to their officials.

⁵ Population of 14,000 to 19,999 inhabitants, Class 4; Population of 20,000 to 59,999 inhabitants, Class 5; Population of 60,000 to 199,999 inhabitants, Class 6; Population of 200,000 inhabitants or more Class 7. Section 23-1114.01.

The committee recommends that counties continue to make every effort to provide the most complete coverage possible. At a minimum, single coverage should be provided. However, consideration should be given to upgrading the coverage if at all possible subject to federal mandates.

Affordable Care Act (ACA) and Health Insurance

In March 2010, President Obama signed comprehensive health reform, the Patient Protection and Affordable Care Act (ACA), into law. While some provisions of the law have already taken effect, many more provisions will be implemented in the coming years. Many provisions of the Patient Protection and Affordable Care Act (Affordable Care Act) that become effective beginning in 2014 are designed to expand access to affordable health coverage.

A March 2001 Attorney General's Opinion concluded that health and dental insurance coverages and premiums paid for those benefits are not "compensation" subject to the strictures of art. III, § 19 of the Nebraska Constitution so they may be changed from time to time. County Boards may consider such benefits at the same time they consider salary related issues for elected officials. Given the changing environment of the health care currently, boards are encouraged to adopt resolutions that provide for flexibility to consider different variables related to health and benefit plans occasionally. Additionally, boards are *strongly discouraged* from adopting resolutions which are worded in such a manner to prevent consideration of changes in plans during the county officials term of office. (See Appendix D for a summary of an Attorney General's Opinion discussing health insurance)

Cost-of-Living Increases

Based on the results of the survey conducted for the committee, 30 counties did not include any type of a cost-of-living provision for elected officials in the resolutions for salaries beginning in 2011. This is an increase in the counties that did not provide cost of living provisions for elected officials based on the 2009 study.

As was the case with the previous committees, this committee strongly believes that a provision for a cost-of-living increase is an integral part of the salary resolution. Such increases are particularly important since salaries are set for a four-year term and may not be altered during that time period. County Boards are encouraged to include a provision for a cost-of-living increase when preparing their respective resolutions. It is important that salaries of county officials, including County Board members' salaries, continue to keep pace with the cost of living.

Many methods are available for providing cost-of-living increases. Likewise, there are many variations to these methods which counties may wish to consider. During the course of this study, the following methods were found to be most widely used by County Boards:

1. Grant a specific dollar amount increase each year;
2. Grant a specific percentage rate increase effective each year;
3. Grant an annual salary adjustment which is tied to the Consumer Price Index (CPI) issued by the Bureau of Labor Statistics, U.S. Department of Labor;
4. Grant an adjustment based on the Consumer Price Index but limit it to a maximum dollar amount; or
5. Grant an annual salary adjustment which is tied to a percentage of the Consumer Price Index issued by the Bureau of Labor Statistics, U.S. Department of Labor.

The preceding cost-of-living adjustment methods are listed solely for example purposes. No recommendation on which method to use was expressed by the committee. County Board members are encouraged to implement a method that best suits their county.

IMPORTANT NOTE: County Board members are *strongly discouraged* from adopting salary resolutions which are worded in such a manner to prevent cost-of-living adjustments. Oftentimes resolutions contain clauses which permit adjustments only if, for example, the Consumer Price Index is greater than 5 percent. In cases such as this, county officials would receive no adjustment if the CPI was under that percentage. Wording such as this could essentially freeze the salary for the four-year term and make it even more difficult to meet minimum salary recommendations in the future.

Local Factors to Consider

While county government employment differs from private sector and non-profit employment, as well as State and Federal Government employment, the Committee recommends that the county consider salaries and benefits paid to their employees for the purpose of comparison, if appropriate. See Appendix E for additional resources to obtain relevant information.

SAMPLE RESOLUTIONS

The following are merely intended as samples of resolutions. They are not to be interpreted as legal documents. Before preparing the resolution for your county, consult your county attorney.

SALARY, COST-OF-LIVING ADJUSTMENT, BENEFITS

Sample 1: (Percentage Rate)

The annual salary for the office of _____ be established at \$_____ for the calendar year 2015. That for each year thereafter a _____ percent cost-of-living increase shall be added to the previous year's salary so the total amount paid for the calendar year 2016 shall be \$_____, for the calendar year 2017 shall be \$_____, and for the calendar year 2018 shall be \$_____.

Sample 2: (Flat Dollar Amount)

The annual salary for the office of _____ be established at \$_____ for the calendar year 2015. That for each year thereafter a \$_____ cost-of-living increase shall be added to the previous year's salary so the total amount paid for the calendar year 2016 shall be \$_____, for the calendar year 2017 shall be \$_____, and for the calendar year 2018 shall be \$_____.

Sample 3: (Consumer Price Index)

The annual salary for the office of _____ be established at \$_____ for the calendar year 2015, plus an annual increase during the term of office (2016, 2017, 2018) based on the Consumer Price Index as established by the Bureau of Labor Statistics, U.S. Department of Labor. The annual increase shall not be a negative number less than zero.

Sample 4: (Consumer Price Index with fixed ceiling)

The annual salary for the office of _____ be established at \$_____ for the calendar year 2014, plus an annual increase during the term of office (2013, 2014, 2014) based on the Consumer Price Index as established by the Bureau of Labor Statistics, U.S. Department of Labor, but that such increase shall not exceed the amount of \$_____ in any one year nor shall there be a decrease less than zero due to a negative Consumer Price Index.

Sample 5: (A Percentage of the Consumer Price Index)

The annual salary for the office of _____ be established at \$_____ for the calendar year 2015, plus an annual increase during the term of office (2016, 2017, 2018) based on ___% of the Consumer Price Index, as established by the Bureau of Labor Statistics, U.S. Department of Labor. The annual increase shall not be a negative number less than zero.

BUDGET PREPARATION

Sample 1:

If the County Board designates any elected county official who is qualified to serve as the budget-making authority, he or she shall receive \$_____ for the calendar year 2015 and \$ _____ for 2016, \$_____ for 2017 and \$_____for 2018.

Sample 2:

Be it further resolved, the county reserves the right to enter into any agreement with an elected official or officials who is qualified to serve as the budget-making authority as may be approved by the board. It is the intent of the _____ County Board that such agreement shall not constitute an increase in the herein adopted salary but shall be and is part of such salary as adopted and approved by this resolution.

HEALTH AND MEDICAL PLAN

Sample 1:

Be it further resolved that in addition to the above stated salary the elected official shall receive during his or her term of office at county expense the employee's portion of the county's health and medical plan, the same as offered to all county employees.

Appendix A -- County Populations, Valuations by Alphabetical Listing

	Est. 2012	2012 County	2012 County		Est. 2012	2012 County	2012 County
	Population	Total Value	Total Rate		Population	Total Value	Total Rate
Adams	31,459	\$2,545,093,000	0.31911	Jefferson	7,521	\$1,258,982,779	0.356928
Antelope	6,545	\$1,426,031,079	0.280651	Johnson	5,140	\$554,156,275	0.439195
Arthur	486	\$132,800,821	0.350644	Kearney	6,485	\$1,162,121,378	0.328451
Banner	760	\$205,404,849	0.476757	Keith	8,220	\$1,071,771,449	0.348457
Blaine	514	\$170,242,645	0.316088	Keya Paha	804	\$279,565,266	0.330998
Boone	5,417	\$1,231,042,204	0.292361	Kimball	3,783	\$598,788,148	0.455473
Box Butte	11,317	\$1,038,666,146	0.355615	Knox	8,573	\$1,159,310,434	0.2635
Boyd	2,054	\$291,592,277	0.373856	Lancaster	293,407	\$20,128,746,326	0.29424
Brown	3,023	\$461,894,714	0.436833	Lincoln	36,099	\$3,368,708,969	0.32193
Buffalo	47,463	\$3,586,494,165	0.459621	Logan	765	\$175,023,203	0.41401
Burt	6,659	\$1,135,125,308	0.34	Loup	589	\$151,820,245	0.4218
Butler	8,295	\$1,543,216,244	0.206342	Madison	35,031	\$2,752,240,704	0.409852
Cass	25,133	\$2,643,574,915	0.425193	McPherson	509	\$154,302,348	0.428269
Cedar	8,746	\$1,646,930,940	0.261531	Merrick	7,780	\$1,057,853,247	0.258157
Chase	4,064	\$735,155,505	0.341262	Morrill	4,889	\$752,682,723	0.406675
Cherry	5,727	\$1,216,351,108	0.407102	Nance	3,715	\$623,006,152	0.341151
Cheyenne	10,068	\$1,075,614,517	0.493796	Nemaha	7,154	\$753,949,003	0.365975
Clay	6,411	\$1,312,042,656	0.28699	Nuckolls	4,438	\$773,063,338	0.279301
Colfax	10,653	\$1,222,990,949	0.389	Otoe	15,747	\$1,681,190,042	0.336285
Cuming	9,072	\$1,521,515,886	0.16293	Pawnee	2,765	\$450,198,949	0.366776
Custer	10,740	\$1,908,401,331	0.284212	Perkins	2,931	\$766,407,565	0.400696
Dakota	20,918	\$1,330,063,891	0.449057	Phelps	9,215	\$1,363,434,897	0.324048
Dawes	9,152	\$695,453,506	0.382204	Pierce	7,166	\$1,117,046,175	0.292871
Dawson	24,220	\$2,064,615,392	0.410048	Platte	32,681	\$3,656,164,116	0.262881
Deuel	1,972	\$258,345,833	0.512389	Polk	5,320	\$1,053,609,579	0.252863
Dixon	5,918	\$871,066,409	0.386546	Red Willow	10,975	\$838,962,500	0.443126
Dodge	36,427	\$3,036,505,747	0.238471	Richardson	8,290	\$999,554,205	0.389684
Douglas	531,265	\$36,730,192,130	0.26459	Rock	1,376	\$350,829,384	0.538477
Dundy	2,021	\$476,756,604	0.347467	Saline	14,557	\$1,526,309,517	0.375474
Fillmore	5,771	\$1,396,407,774	0.263708	Sarpy	165,853	\$11,450,613,379	0.299901
Franklin	3,188	\$597,485,291	0.396931	Saunders	20,823	\$2,504,619,107	0.30336
Frontier	2,741	\$525,317,472	0.350317	Scotts Bluff	36,964	\$2,330,769,367	0.4342
Furnas	4,907	\$578,646,658	0.321448	Seward	16,935	\$2,001,310,632	0.303804
Gage	21,806	\$2,086,253,181	0.394647	Sheridan	5,319	\$670,633,924	0.463933
Garden	1,953	\$456,016,156	0.463362	Sherman	3,108	\$483,333,826	0.432429
Garfield	2,007	\$246,103,961	0.449525	Sioux	1,315	\$389,098,669	0.192776
Gosper	2,029	\$483,231,345	0.390714	Stanton	6,089	\$932,510,242	0.342069
Grant	629	\$182,206,756	0.380924	Thayer	5,134	\$1,093,213,628	0.268396
Greeley	2,458	\$486,783,703	0.350076	Thomas	676	\$184,980,790	0.39989
Hall	60,345	\$4,012,866,111	0.434182	Thurston	7,020	\$587,598,652	0.379997
Hamilton	9,011	\$1,742,992,201	0.216672	Valley	4,229	\$564,895,306	0.387401
Harlan	3,410	\$549,801,929	0.249756	Washington	20,252	\$2,347,109,687	0.338369
Hayes	953	\$301,938,594	0.375455	Wayne	9,554	\$1,183,213,226	0.335519
Hitchcock	2,887	\$566,430,611	0.355772	Webster	3,725	\$575,597,457	0.479733
Holt	10,396	\$1,902,087,973	0.351018	Wheeler	805	\$302,115,999	0.344117
Hooker	727	\$179,472,664	0.379384	York	13,746	\$2,186,605,334	0.281573
Howard	6,336	\$783,483,419	0.29544	Nebraska	1,855,525	\$89,590,706,570	

Source: Population – Nebraska Department of Economic Development and Valuations and County Tax Rate – Nebraska Department of Revenue Property Assessment Division

Appendix B -- County Populations, Valuations by Population

	Est. 2012 Population	2012 County Total Value	2012 County Total Rate		Est. 2012 Population	2012 County Total Value	2012 County Total Rate
Arthur	486	\$132,800,821	0.350644	Clay	6,411	\$1,312,042,656	0.28699
McPherson	509	\$154,302,348	0.428269	Kearney	6,485	\$1,162,121,378	0.328451
Blaine	514	\$170,242,645	0.316088	Antelope	6,545	\$1,426,031,079	0.280651
Loup	589	\$151,820,245	0.4218	Burt	6,659	\$1,135,125,308	0.34
Grant	629	\$182,206,756	0.380924	Thurston	7,020	\$587,598,652	0.379997
Thomas	676	\$184,980,790	0.39989	Nemaha	7,154	\$753,949,003	0.365975
Hooker	727	\$179,472,664	0.379384	Pierce	7,166	\$1,117,046,175	0.292871
Banner	760	\$205,404,849	0.476757	Jefferson	7,521	\$1,258,982,779	0.356928
Logan	765	\$175,023,203	0.41401	Merrick	7,780	\$1,057,853,247	0.258157
Keya Paha	804	\$279,565,266	0.330998	Keith	8,220	\$1,071,771,449	0.348457
Wheeler	805	\$302,115,999	0.344117	Richardson	8,290	\$999,554,205	0.389684
Hayes	953	\$301,938,594	0.375455	Butler	8,295	\$1,543,216,244	0.206342
Sioux	1,315	\$389,098,669	0.192776	Knox	8,573	\$1,159,310,434	0.2635
Rock	1,376	\$350,829,384	0.538477	Cedar	8,746	\$1,646,930,940	0.261531
Garden	1,953	\$456,016,156	0.463362	Hamilton	9,011	\$1,742,992,201	0.216672
Deuel	1,972	\$258,345,833	0.512389	Cuming	9,072	\$1,521,515,886	0.16293
Garfield	2,007	\$246,103,961	0.449525	Dawes	9,152	\$695,453,506	0.382204
Dundy	2,021	\$476,756,604	0.347467	Phelps	9,215	\$1,363,434,897	0.324048
Gosper	2,029	\$483,231,345	0.390714	Wayne	9,554	\$1,183,213,226	0.335519
Boyd	2,054	\$291,592,277	0.373856	Cheyenne	10,068	\$1,075,614,517	0.493796
Greeley	2,458	\$486,783,703	0.350076	Holt	10,396	\$1,902,087,973	0.351018
Frontier	2,741	\$525,317,472	0.350317	Colfax	10,653	\$1,222,990,949	0.389
Pawnee	2,765	\$450,198,949	0.366776	Custer	10,740	\$1,908,401,331	0.284212
Hitchcock	2,887	\$566,430,611	0.355772	Red Willow	10,975	\$838,962,500	0.443126
Perkins	2,931	\$766,407,565	0.400696	Box Butte	11,317	\$1,038,666,146	0.355615
Brown	3,023	\$461,894,714	0.436833	York	13,746	\$2,186,605,334	0.281573
Sherman	3,108	\$483,333,826	0.432429	Saline	14,557	\$1,526,309,517	0.375474
Franklin	3,188	\$597,485,291	0.396931	Otoe	15,747	\$1,681,190,042	0.336285
Harlan	3,410	\$549,801,929	0.249756	Seward	16,935	\$2,001,310,632	0.303804
Nance	3,715	\$623,006,152	0.341151	Washington	20,252	\$2,347,109,687	0.338369
Webster	3,725	\$575,597,457	0.479733	Saunders	20,823	\$2,504,619,107	0.30336
Kimball	3,783	\$598,788,148	0.455473	Dakota	20,918	\$1,330,063,891	0.449057
Chase	4,064	\$735,155,505	0.341262	Gage	21,806	\$2,086,253,181	0.394647
Valley	4,229	\$564,895,306	0.387401	Dawson	24,220	\$2,064,615,392	0.410048
Nuckolls	4,438	\$773,063,338	0.279301	Cass	25,133	\$2,643,574,915	0.425193
Morrill	4,889	\$752,682,723	0.406675	Adams	31,459	\$2,545,093,000	0.31911
Furnas	4,907	\$578,646,658	0.321448	Platte	32,681	\$3,656,164,116	0.262881
Thayer	5,134	\$1,093,213,628	0.268396	Madison	35,031	\$2,752,240,704	0.409852
Johnson	5,140	\$554,156,275	0.439195	Lincoln	36,099	\$3,368,708,969	0.32193
Sheridan	5,319	\$670,633,924	0.463933	Dodge	36,427	\$3,036,505,747	0.238471
Polk	5,320	\$1,053,609,579	0.252863	Scotts Bluff	36,964	\$2,330,769,367	0.4342
Boone	5,417	\$1,231,042,204	0.292361	Buffalo	47,463	\$3,586,494,165	0.459621
Cherry	5,727	\$1,216,351,108	0.407102	Hall	60,345	\$4,012,866,111	0.434182
Fillmore	5,771	\$1,396,407,774	0.263708	Sarpy	165,853	\$11,450,613,379	0.299901
Dixon	5,918	\$871,066,409	0.386546	Lancaster	293,407	\$20,128,746,326	0.29424
Stanton	6,089	\$932,510,242	0.342069	Douglas	531,265	\$36,730,192,130	0.26459
Howard	6,336	\$783,483,419	0.29544	Nebraska	1,855,525	\$25,263,812,318	

Source: Population – Nebraska Department of Economic Development and Valuations and County Tax Rate – Nebraska Department of Revenue Property Assessment Division

Appendix C -- County Populations, Valuations by Valuation

County	Est. 2012 Population	2012 County Total Value	2012 County Total Rate	County	Est. 2012 Population	2012 County Total Value	2012 County Total Rate
Arthur	486	\$132,800,821	0.350644	Box Butte	11,317	\$1,038,666,146	0.355615
Loup	589	\$151,820,245	0.4218	Polk	5,320	\$1,053,609,579	0.252863
McPherson	509	\$154,302,348	0.428269	Merrick	7,780	\$1,057,853,247	0.258157
Blaine	514	\$170,242,645	0.316088	Keith	8,220	\$1,071,771,449	0.348457
Logan	765	\$175,023,203	0.41401	Cheyenne	10,068	\$1,075,614,517	0.493796
Hooker	727	\$179,472,664	0.379384	Thayer	5,134	\$1,093,213,628	0.268396
Grant	629	\$182,206,756	0.380924	Pierce	7,166	\$1,117,046,175	0.292871
Thomas	676	\$184,980,790	0.39989	Burt	6,659	\$1,135,125,308	0.34
Banner	760	\$205,404,849	0.476757	Knox	8,573	\$1,159,310,434	0.2635
Garfield	2,007	\$246,103,961	0.449525	Kearney	6,485	\$1,162,121,378	0.328451
Deuel	1,972	\$258,345,833	0.512389	Wayne	9,554	\$1,183,213,226	0.335519
Keya Paha	804	\$279,565,266	0.330998	Cherry	5,727	\$1,216,351,108	0.407102
Boyd	2,054	\$291,592,277	0.373856	Colfax	10,653	\$1,222,990,949	0.389
Hayes	953	\$301,938,594	0.375455	Boone	5,417	\$1,231,042,204	0.292361
Wheeler	805	\$302,115,999	0.344117	Jefferson	7,521	\$1,258,982,779	0.356928
Rock	1,376	\$350,829,384	0.538477	Clay	6,411	\$1,312,042,656	0.28699
Sioux	1,315	\$389,098,669	0.192776	Dakota	20,918	\$1,330,063,891	0.449057
Pawnee	2,765	\$450,198,949	0.366776	Phelps	9,215	\$1,363,434,897	0.324048
Garden	1,953	\$456,016,156	0.463362	Fillmore	5,771	\$1,396,407,774	0.263708
Brown	3,023	\$461,894,714	0.436833	Antelope	6,545	\$1,426,031,079	0.280651
Dundy	2,021	\$476,756,604	0.347467	Cuming	9,072	\$1,521,515,886	0.16293
Gosper	2,029	\$483,231,345	0.390714	Saline	14,557	\$1,526,309,517	0.375474
Sherman	3,108	\$483,333,826	0.432429	Butler	8,295	\$1,543,216,244	0.206342
Greeley	2,458	\$486,783,703	0.350076	Cedar	8,746	\$1,646,930,940	0.261531
Frontier	2,741	\$525,317,472	0.350317	Otoe	15,747	\$1,681,190,042	0.336285
Harlan	3,410	\$549,801,929	0.249756	Hamilton	9,011	\$1,742,992,201	0.216672
Johnson	5,140	\$554,156,275	0.439195	Holt	10,396	\$1,902,087,973	0.351018
Valley	4,229	\$564,895,306	0.387401	Custer	10,740	\$1,908,401,331	0.284212
Hitchcock	2,887	\$566,430,611	0.355772	Seward	16,935	\$2,001,310,632	0.303804
Webster	3,725	\$575,597,457	0.479733	Dawson	24,220	\$2,064,615,392	0.410048
Furnas	4,907	\$578,646,658	0.321448	Gage	21,806	\$2,086,253,181	0.394647
Thurston	7,020	\$587,598,652	0.379997	York	13,746	\$2,186,605,334	0.281573
Franklin	3,188	\$597,485,291	0.396931	Scotts Bluff	36,964	\$2,330,769,367	0.4342
Kimball	3,783	\$598,788,148	0.455473	Washington	20,252	\$2,347,109,687	0.338369
Nance	3,715	\$623,006,152	0.341151	Saunders	20,823	\$2,504,619,107	0.30336
Sheridan	5,319	\$670,633,924	0.463933	Adams	31,459	\$2,545,093,000	0.31911
Dawes	9,152	\$695,453,506	0.382204	Cass	25,133	\$2,643,574,915	0.425193
Chase	4,064	\$735,155,505	0.341262	Madison	35,031	\$2,752,240,704	0.409852
Morrill	4,889	\$752,682,723	0.406675	Dodge	36,427	\$3,036,505,747	0.238471
Nemaha	7,154	\$753,949,003	0.365975	Lincoln	36,099	\$3,368,708,969	0.32193
Perkins	2,931	\$766,407,565	0.400696	Buffalo	47,463	\$3,586,494,165	0.459621
Nuckolls	4,438	\$773,063,338	0.279301	Platte	32,681	\$3,656,164,116	0.262881
Howard	6,336	\$783,483,419	0.29544	Hall	60,345	\$4,012,866,111	0.434182
Red Willow	10,975	\$838,962,500	0.443126	Sarpy	165,853	\$11,450,613,379	0.299901
Dixon	5,918	\$871,066,409	0.386546	Lancaster	293,407	\$20,128,746,326	0.29424
Stanton	6,089	\$932,510,242	0.342069	Douglas	531,265	\$36,730,192,130	0.26459
Richardson	8,290	\$999,554,205	0.389684	Nebraska	1,855,525	\$23,148,705,891	

Source: Population – Nebraska Department of Economic Development and Valuations and County Tax Rate – Nebraska Department of Revenue Property Assessment Division

**Appendix D -- Summary of Cases and Attorney General's Opinion
Related to Art. III, § 19 and Compensation for County Officials**

In *Shepoka v. Knopik*, 201 Neb. 780, 272 N.W.2d 364 (1978), a resolution of a county board fixing the salaries of elected county officers at an amount plus an annual adjustment for changes in the cost of living as determined by an independent federal agency, does not violate this Article and section of the Nebraska Constitution.

The court found in *Hamilton v. Foster*, 155 Neb. 89, 50 N.W.2d 542 (1951) an increase or decrease in compensation resulting from a change in population was not prohibited by this section. The Court held the change in population is a factual and not a legislative change.

It was determined by the court in *Ramsey v. County of Gage*, 153 Neb. 24, 43 N.W.2d 593 (1950) that an increase in salaries of county commissioners during their term of office was prohibited by this section.

In 2001 *Att'y Gen. Op. No. 8* the Attorney General considered whether health insurance coverages and premiums are "compensation" within the restrictions of Art. III, § 19 of the Nebraska Constitution. After evaluating various sources, the Attorney General's Office concluded that health and dental insurance coverages and premiums paid for those benefits are not "compensation" subject to the strictures of art. III, § 19 of the Nebraska Constitution. This conclusion was reached after (1) finding that the term "compensation" is not defined in the Nebraska Constitution, (2) finding no Nebraska cases which define that term directly in the context of art. III, § 19, (3) reviewing authority from other jurisdictions where cases indicate both that health insurance is and health insurance is not "compensation" for purposes of state constitutional provisions which prohibit increasing or decreasing an officer's compensation during his or her term of office, and (4) considering the intent of the framers of the constitutional provision at issue. The opinion points out that such a conclusion regarding the nature of "compensation" under art. III, § 19 might be somewhat different if changes in health insurance benefits or premium changes were directed against or to one particular officer or group of officers for obvious retaliatory reasons or to increase the salaries of those individuals alone. Additionally, potential problems could exist if there are changes for salaries of individuals during their terms of office in order to cover the costs of health insurance premiums, whether the health insurance premiums are deducted from those salaries or paid separately. For example, if \$2,000 were added to all salaries to cover the cost of health insurance in one year and \$2,500 added the next, then there would be an increase in the salaries for those individuals during their term and an increase in their compensation, whether deductions were made for that health insurance or not. In this opinion, former 1976 *Att'y Gen. Op. No. 246* was rescinded. The referenced opinion concluded that a County Board could not change the health insurance provided to an elected county official during his term of office from family coverage to single coverage based upon art. III, § 19. 1975-76 Rep. Att'y Gen. 353 (Opinion No. 246, dated August 2, 1976). As pointed out by the Attorney General's Office, that opinion did not discuss the Constitutional Convention of 1919-1920 or any other relevant authorities pertaining to art. III, § 19.

Appendix E – Additional Resources for Employment and Benefit Information

- Nebraska Association of County Officials (NACO) www.nacone.org
(includes contact information for the NACO office which facilitated the writing and dissemination of this report)
- U.S. Census Bureau www.census.gov
(Population)
- U.S. Department of Labor Bureau of Labor Statistics www.bls.gov/cpi
(Consumer Price Index (CPI) – Urban and Midwest)
- U.S. Department of State www.state.gov/m/fsi/tc/79700.htm
(Salaries, Costs of Living and Relocation)
- Nebraska Department of Administrative Services <http://das.nebraska.gov/emprel/>
(State employee pay plans and benefit information)
- Nebraska Department of Economic Development www.neded.org
- Nebraska Department of Labor www.dol.nebraska.gov
- Nebraska Department of Revenue – Property Assessment Division www.revenue.ne.gov/PAD/
(Reports, valuations and a great deal of county by county information)