#### WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM

Date: 7/3/2024 Weekly Agenda Date: 7/9/2024	
ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN:  Supervisors Ung and Bittinger II  WORDING FOR AGENDA ITEM:	
Discussion regarding Woodbury County's options going forward after SF 2442 (Division V) dissolved all county compensation boards and introduced new powers and requirements	
ACTION REQUIRED:	
Approve Ordinance □ Approve Resolution □ Approve Motion □	
Public Hearing ☐ Other: Informational ☑ Attachments ☑	
EXECUTIVE SUMMARY:	
By law, all compensation boards dissolved July 1, 2024. Regardless of whether or not a county reestablishes it, new requirements to document comparable positions and justify recommendations now exist.	
BACKGROUND:	
The code appears to allow the board of supervisors to dissolve the comp board at any time (rather than only at certain times) by a majority vote. This inherent ambiguity is certainly a disincentive to utilize a comp board in the future, particularly when the comp board or board of supervisors are subject to the exact same "show your work" requirements in the new law.	
FINANCIAL IMPACT:	
As always, this affects the annual salaries of elected officials and their appointed deputies by extension, as state law requires be decided every year. Attached is a handout from ISAC, and a sample resolution to establish a compensation board if desired before or during the Fiscal Year 2025-2026 budget process.	
IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?	
Yes □ No □	
RECOMMENDATION:	
In our opinion, the biggest argument FOR a comp board is it transfers the burden of proof to a group of citizer and ideally makes the board meeting less of a spectacle. Regardless of anything, supervisors will always be accused of bias, and this process sometimes seems to matter more to the public than the entire budget. The biggest argument AGAINST is efficiency. Why debate the same data twice?	

#### **ACTION REQUIRED / PROPOSED MOTION:**

The new law requires more work from comp boards and more scrutiny upon them. Because a comp board would require full membership, our only recommendation at this point is to receive input (via elected officials) as to whether or not their past representatives are willing in the first place to continue with this volunteer appointment. This will determine whether the option can be considered at all.

#### **2024** Changes to County Compensation Boards

Prepared by the Iowa State Association of Counties (ISAC)

On May 1, 2024, Governor Reynolds signed SF 2442. Division V of this tax omnibus bill makes changes to the county compensation board system. Essentially, these provisions authorize boards of supervisors in each county to determine whether they want to utilize a compensation board or take on the duties and responsibilities themselves. Below are answers to common questions to help your county navigate the changes made in SF 2442.

## What changes take effect automatically and what actions do boards of supervisors need to consider taking?

With the way the legislation was crafted and by operation of law, all county compensation boards will be dissolved on July 1, 2024. The establishment of a county compensation board requires a motion to that effect and a simple majority vote of the board of supervisors. ISAC has developed the accompanying resolution template for your convenience, though a resolution is not required for this action.

## What timeline must be followed if the board of supervisors chooses to establish a county compensation board? Or chooses to dissolve the compensation board later?

The legislation does not prescribe a timeline or deadline for the establishment of a compensation board. Your county should consider your typical timeline for compensation board deliberations, collective bargaining agreement negotiations, wages for all other personnel, budget development, and other interrelated activities, to ensure sufficient time for the work to be completed. There is no obligation to establish a compensation board in the first year, so a board of supervisors could take on the responsibilities this year and decide to establish a compensation board in the future. The board of supervisors may dissolve the compensation board at any time with a majority vote.

# Were changes made to the membership of the county compensation board? And what is the process for appointing members?

The representative nature of the compensation board remains the same with each of the county elected officials choosing a member of the public as their representative and the board of supervisors choosing two members. Because all county compensation boards are dissolved by operation of law, these appointments will need to be made if a compensation board is established. There is no obligation for the elected officials to appoint their previous representative as the dissolution of the compensation board ends the current terms. Though not explicitly prescribed by law, ISAC recommends drawing lots to determine which representatives will serve an initial four-year term and which representatives will serve an initial two-year term. This will establish staggered terms and subsequent appointments will all be for four-year terms.

### What changes were made to the process if a county chooses to establish a compensation board?

Several notable changes were made to the requirements of the compensation board and how the board of supervisors can act on the compensation recommendations it receives.

First, the legislation put in place the so-called "show your work" provision ISAC has advocated for. The compensation board will be required to provide documentation that demonstrates how it determined the recommended compensation schedule. This must include information on comparable officers in other counties, other states, private enterprise, and the federal government.

The legislation also made changes to the authority of boards of supervisors to adjust the recommended compensation schedule. The board of supervisors may:

- Approve a compensation schedule that is greater than or less than the compensation board recommendation.
- Make adjustments to the compensation schedule for individual elected officials without being required to adjust by the same percentage for all others.
- Set compensation at less than the current year if the compensation schedule recommends changing the position (county attorney) to part-time.

### What is required of the board of supervisors if a county compensation board is not established?

If a board of supervisors chooses not to establish a compensation board or in the future chooses to dissolve the compensation board, the duties and responsibilities of the county compensation board contained in Iowa Code §331.905 are transferred to the board of supervisors. This includes the new requirement to document comparable positions and justify recommendations. Additionally, in the absence of a compensation board, "the board of supervisors shall set the sheriff's salary so that it is comparable to the 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."

#### RESOLUTION ESTABLISHING A COUNTY COMPENSATION BOARD

A resolution by County to establish a county compensation board as authorized by Iowa Code Section 331.905.	
<b>WHEREAS</b> , pursuant to Iowa Code Section 331.905, as amended in 2024 by Senate File 2442, the county board of supervisors may vote to establish a county compensation board.	
WHEREAS, pursuant to this same Code Section, when the board of supervisors establishes a county compensation board, the compensation board shall be comprised of seven members who are residents of the county. Two members shall be appointed by the board of supervisors, one member each by the county auditor, county attorney, county recorder, county treasurer, and county sheriff. The members of the county compensation board shall not be officers or employees of the state or a political subdivision of the state and shall serve staggered terms.	
<b>WHEREAS,</b> lots were drawn to determine the duration of initial staggered terms for members of the county compensation board.	
NOW, THEREFORE, BE IT RESOLVED, County hereby establishes a county compensation board for the county.	
BE IT FURTHER RESOLVED, County directs each of the elected officials to submit their respective appointments to the board of supervisors by, 2024.	
then respective appointments to the board of supervisors by, 2024.	Commented [KH1]: Alternatively, if the elected official know who they want to appoint, they can be listed here.
<b>BE IT FURTHER RESOLVED</b> , the representatives of A, B, C, and D shall serve an initial term of four years and the representatives of X,Y, and Z shall serve an initial term of two years.	Regardless of when elected officials submit their appointees, per 331.905, terms are to be retroactive to
	July 1, 2024.
BE IT FURTHER RESOLVED, this resolution shall apply retroactively to July 1, 2024.	Commented [KH2]: Insert elected official offices draw for 4 year terms.
HEREBY RESOLVED by the Board of Supervisors for County on this day of, 2024.	Commented [KH3]: Insert elected official offices draw for 2 year terms.
Chair, Board of Supervisors	
Attested:	