

**2019-2022 SALARY
RECOMMENDATIONS FOR
COUNTY OFFICIALS**



OCTOBER 2017

TABLE OF CONTENTS

ACKNOWLEDGEMENT	1
COMMITTEE MAKE-UP.....	2
INTRODUCTION.....	2
NEBRASKA CONSTITUTION AND STATUTES	3
Elected Officials.....	3
Deputy Officials.....	4
County Officers - Clerks and Assistants.....	4
Federal Minimum Wage.....	4
HISTORICAL BACKGROUND	4
CURRENT ISSUES	5
State and Local Workers.....	5
Retention of Staff.....	5
SALARY RECOMMENDATIONS.....	6
METHOD USED TO ARRIVE AT THE RECOMMENDATIONS.....	7
MINIMUM BASE SALARY WITHIN A RANGE DEFINED.....	8
TRENDS FOR MINIMUM BASE SALARY.....	9
SALARY RANGES BY COUNTY.....	9
FUNDING FOR MINIMUM SALARY RECOMMENDATIONS.....	12
SPECIAL CONSIDERATIONS	13
Multiple Officeholders as Defined by State Statute.....	13
Shifting Duties and Responsibilities Between County Officials.....	13
Nonstatutory Responsibilities	13
County Board Members - Commissioners and Supervisors.....	13
County Attorneys.....	14
Public Defenders.....	14
Sheriffs.....	14
Engineers, Surveyors	15
Budget Preparation.....	15
Mandatory Education.....	15
Caseloads.....	16
HEALTH AND MEDICAL BENEFITS.....	16



Affordable Care Act (ACA) and Health Insurance..... 16

"Cash In Lieu" of Health Insurance..... 17

Prohibition of Financial Incentives Not to Enroll in a Group Health or a Large Group Health Plan..... 18

Cost-of-Living Increases..... 18

Potential Conflicts of Interest/Financial Gain/Compensation as Provided by Law 19

LOCAL FACTORS TO CONSIDER..... 20

 Growth In and Declining Population Factors..... 20

SAMPLE RESOLUTIONS..... 23

 SALARY, COST-OF-LIVING ADJUSTMENT, BENEFITS 23

 Sample 1: (Percentage Rate)..... 23

 Sample 2: (Flat Dollar Amount)..... 23

 Sample 3: (Consumer Price Index)..... 23

 Sample 4: (Consumer Price Index with fixed ceiling)..... 23

 Sample 5: (A Percentage of the Consumer Price Index)..... 23

 BUDGET PREPARATION..... 24

 Sample 1:..... 24

 Sample 2:..... 24

 HEALTH AND MEDICAL PLAN..... 24

 Sample 1:..... 24

 “CASH IN LIEU OF” HEALTH INSURANCE 24

 Sample 1:..... 24

Appendix A -- County Populations, Valuations by Alphabetical Listing

Appendix B -- County Populations, Valuations by Population

Appendix C -- County Populations, Valuations by Valuation

Appendix D - Summary of Cases, Attorney General’s and Accountability and Disclosure Opinions

Appendix E – Table 1. Nebraska Counties Categorized by Similar Characteristics for County Population Projections

Appendix F – Comparison Population of Growth Rates 2000-16

Appendix G - Additional Resources for Employment and Benefit Information



ACKNOWLEDGMENT

The following report is the result of the cooperative effort of 13 county officials representing seven elected offices. The committee was appointed during the summer of 2017 by Nebraska Association of County Officials' (NACO), President William Tielke, Holt County Supervisor. 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 Tielke 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 Tielke. Committee members who participated in the project are:

William Tielke, *NACO President (ex officio, non-voting member) Holt County Supervisor*

Wendy Dethlefs
Hamilton County Clerk of the District Court

Amy Nelson
Fillmore County Clerk

Shawn Eatherton
Buffalo County Attorney

Edward Rastovski,
Saunders County Supervisor

Marvin Kohout
Saline County Commissioner

Becky Richter
Hamilton County Commissioner

William Lewis
Furnas County Commissioner

Mike Robinson
Washington County Sheriff

Mike McGinnis
Box Butte County Commissioner

Barb Swanson
Polk County Treasurer

Judy Mutzenberger
Cuming County Supervisor

Amy Watchorn
Dixon County Assessor



COMMITTEE MAKE-UP

The Nebraska Association of County Officials Board of Directors wishes to thank the 2017 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 "About Nebraska" page of its website:

Nebraska is a great place to live, work, play and grow a business. We have a great work ethic, one of the best quality of life rankings in America, an overall cost of living that ranks below the national average, a fine educational system, some of the nation's shortest commuting times, a strong and healthy economy, and a business-friendly atmosphere.

Nebraska is a great place to work, play and stay. That's what Nebraskans — both long-time and new residents — increasingly say. And that's what quality of life rankings of states increasingly show.

Nebraska has an overall cost of living that ranks below the national average in all major categories, including food, housing, utilities, transportation, and health care. When adjusted for these cost of living advantages, Nebraska's wages and salaries compare very favorably with those in other states.

Nebraska has a fine educational system, where the ratio of teachers to pupils is one of the nation's highest, and the rate of high school graduation is one of the best in the United States.

Nebraska has a safe environment. The overall crime rate in Nebraska is 40 percent lower than the U.S. average.

Nebraska ranks...

- **2nd** Top 10 Payroll to Population, *Gallup.com*, 2015;
- **3rd** The Top 10 Best States for High Tech, *ChiefExecutive.net*, 2016; and
- **3rd** Best States for Business, *Forbes*, 2016. Source: <https://opportunity.nebraska.gov/>



Additionally, “Nebraska’s low cost of living, low unemployment rate, and top-five ranking for work environment make it close to one of *MoneyRates.com*’s “10 Best States for 2017” (No. 11 to be specific). <http://www.money-rates.com/research-center/best-states-to-make-a-living/>

With such ideals in mind, the 2017 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 2018 is such an election year and that County Board members must set the salaries for the 2019-2022 term prior to January 15, 2018, 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.

With limited exceptions, a filing fee shall be paid to the election commissioner or county clerk by county officers equal to one percent of the annual salary as of November 30, 2017, the year preceding the election. Section 32-608.

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(1).



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

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 \$9.00 per hour that was effective January 1, 2016. Based on a forty hour work week, the minimum annual salary for a covered nonexempt worker is \$18,720.00.

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.

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.



Similar committees were appointed in 1985 and every four years since, including 2017, 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 2019-2022 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 Bill Tielke, 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 2019-2022 term.

State and Local Workers

Compensation costs for state and local government workers increased 2.6 percent for the 12-month period ending in June 2017. In June 2016, the increase was 2.3 percent. Wages and salaries increased 2.1 percent for the 12-month period ending in June 2017, higher than the June 2016 increase of 1.7 percent. Benefit costs increased 3.2 percent for the 12-month period ending in June 2017. The prior year's increase was 3.4 percent. Source: "Employment Cost Index", Bureau of Labor Statistics, U.S. Department of Labor (7/28/2017).

The Employment Cost Index (ECI) measures the change in the cost of labor, free from the influence of employment shifts among occupations and industries. Detailed information on survey concepts, coverage, methods, nonresponse adjustment, and imputation can be found in the BLS Handbook of Methods, Chapter 8, "National Compensation Measures," at: www.bls.gov/opub/hom/pdf/homch8.pdf. *Id.*

The September 2017 "Employment Cost Index" is scheduled for release 10/31/2017. *Id.*

Retention of Staff

A key issue that faces counties and will continue to be an issue that county boards and county officials must address is the retention of employees. "It is more efficient to retain a quality employee than to recruit, train and orient a replacement employee of the same quality." *Managing for Employee Retention* (2017).

The biggest priority, and concern, for business leaders in 2017 will be retaining employees in a competitive talent marketplace....



The one consistent truth across every type of worker, regardless of age, gender, ethnicity, or geography, is that compensation is king for both recruiting and retention. If you don't pay employees fairly, they will leave—and no perk will change their mind. A [new poll](#) by 60 Minutes and *Vanity Fair* found that the best way to keep an employee motivated is money, and 35% of respondents said it was the most important thing they look for in a new job. Employees can review websites such as PayScale.com and Salary.com to see the average pay for different professions in various industries. They can also speak to their peers or current employees to compare and contrast their pay, and leverage it in a negotiation with their employer....

Companies that want to win the war for talent next year will have to boost employee pay, expand their employee benefits, and offer additional training opportunities. Employees that are disengaged, don't have their needs met, and aren't incentivized properly end up costing companies even more money than it does to replace them. *What Employers Will Worry About in 2017*, Dan Schawbel (2016).

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 in part upon its population. *Just as populations vary, so do the elements which affect county finances.*

In arriving at acceptable salary range recommendations for the 2019-2022 term, committee members took into account a variety of factors, such as:

1. County population and valuation by alphabetical listing (See Appendix A –2016 - Estimated Populations – Source is the Nebraska Department. of Economic Development and Valuations and Levies – Source is the 2016 Total Value - Nebraska Dept. of Revenue Property Assessment Division);
2. County population (See Appendix B –2016 Estimated Population – Source is the US Census Bureau);
3. County valuations and levies (See Appendix C –Source is the 2016 Total Value - Nebraska Dept. of Revenue Property Assessment Division);
4. 2017 and estimated 2018 salaries of elected and appointed officials (Source is Survey to 93 County Clerks);
5. Current 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 Levies.
10. Center for Public Affairs and Research - <https://www.unomaha.edu/college-of-public-affairs-and-community-service/center-for-public-affairs-research/programs/population-estimates.php>.
11. “Employment Cost Index”, Bureau of Labor Statistics, U.S. Department of Labor (7/28/2017).

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, 2018. 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 2015 and the current costs of goods and services should be taken into consideration, as well as the growth and decline of populations in certain areas of the State. 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 2017 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 \$38,000 minimum base established for base of Category 1 counties by the 2013 Salary Committee. Additionally, the same calculation for adjusting the high of the recommended salary range (\$48,000) for the base of Category 1 was utilized. Based upon population, valuation and weighting figures described later in the report that the Committee reviewed, it compared the groupings of the counties established in the 2015 recommendations. The committee then adjusted some of the counties’ groupings and established 6 categories for salary ranges.

The salary ranges for Categories 1-6 are as follows:

Category	Minimum Recommended Salary 2019	High of Recommended Salary Range 2019
1	\$ 42,900	\$ 54,200
2	\$ 48,600	\$ 67,700
3	\$ 54,300	\$ 72,500
4	\$ 59,800	\$ 79,000
5	\$ 64,500	\$ 82,000
6	\$101,600	\$135,500



The committee 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 1.575 percent/% (calculated as follows -- $0 + 1.8 + 2.25 + 2.25 = 6.3/4$) adjustment to the actual salary for 2018 to determine the minimum salary for the term of office for 2019-2022. The 0 and 1.8 percent are actual U.S. Department of Labor – Bureau of Labor Statistics for Midwest CPI-U figures for December-December 2015 and 2016 respectively. The 2.25 % for the next two years are estimates utilized by the Committee. 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 population (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 evaluated the differences and similarities of the various counties and groupings thoroughly with respect to valuation, population, growth and decline in populations and other factors influencing counties' and county officials' responsibilities. The committee elected to add a category of counties established by the 2013 Salary Committee. The basis for doing so was because the differences in the counties and salaries, populations and valuations were seemingly more distinguishable than previously recognized.

After establishing a range of salary levels for each county, the committee approved the following recommendations for the 2019-2022 term of office:

1. In view of the current economic conditions and the forecast for 2019-2022 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 \$42,900 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 \$42,900, County Boards are strongly urged to include in their salary resolutions provisions for cost-of-living increases for calendar years 2020, 2021 and 2022. The salary resolution a County Board adopts prior to January 15, 2018 may not be altered to increase or decrease a county official's salary during the 2019-2022 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 2019 Salary Recommendations report.

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

In 2017, 78 of 93 counties were paying at or above the minimum recommended salary. Based on the 2017 salaries of the county clerks, 15 counties do not meet the 2015 minimum recommended salary for the minimum salary within their counties established range of salaries. This is a slight decrease from the 2015-2018 term of office.

The salaries of clerks in 2017 range from around \$20 - \$20,000 above the minimum salary recommendation with the counties' range.

SALARY RANGES BY COUNTY

Included within the information reviewed by the Committee was a chart showing the differences between the actual salaries for 2017 and the minimum salary recommendations for the term of office beginning in 2015. From this chart, it was determined there were counties that did not meet the 2015 recommended minimum salary by as much as \$8,400. At the same time, there were counties that exceeded the recommended minimum salary by over \$15,700 and one county that exceeded the maximum within the range by \$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 3, 2019.³

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.



2019-2022		County	Weighted	2016 Est.	2016	2016
70% Pop./30%Val. Range			70 % Pop, 30 % Val	Population	Taxable Value	Tax Rate
0-175,000,000	1	ARTHUR	65,133,293	469	217,109,881	0.2319
0-175,000,000	1	MCPHERSON	76,301,706	493	254,337,869	0.2516
0-175,000,000	1	GRANT	79,427,193	641	264,755,815	0.2930
0-175,000,000	1	HOOKER	80,859,911	708	269,531,384	0.2925
0-175,000,000	1	THOMAS	81,116,121	716	270,385,398	0.2782
0-175,000,000	1	BANNER	83,692,145	798	278,971,953	0.3705
0-175,000,000	1	BLAINE	96,392,370	484	321,306,771	0.2410
0-175,000,000	1	LOGAN	99,159,188	772	330,528,824	0.2278
0-175,000,000	1	LOUP	101,549,827	591	338,498,045	0.1762
0-175,000,000	1	DEUEL	130,904,529	1,873	436,344,061	0.4587
0-175,000,000	1	GARFIELD	136,904,507	2,011	456,343,664	0.2667
0-175,000,000	1	KEYA PAHA	138,436,978	791	461,454,748	0.2087
0-175,000,000	1	WHEELER	169,873,467	776	566,243,079	0.2178
0-175,000,000	1	HAYES	170,788,019	897	569,291,305	0.1621
0-175,000,000	1	BOYD	173,957,907	1,982	579,855,066	0.2639
175,000,001-650,000,000	2	SIOUX	190,213,776	1,242	634,043,022	0.1435
175,000,001-650,000,000	2	ROCK	199,344,242	1,390	664,477,562	0.3169
175,000,001-650,000,000	2	KIMBALL	206,178,655	3,679	687,253,598	0.4630
175,000,001-650,000,000	2	GARDEN	212,458,699	1,930	708,191,159	0.3544
175,000,001-650,000,000	2	PAWNEE	219,031,892	2,652	730,100,118	0.2834
175,000,001-650,000,000	2	HITCHCOCK	232,060,828	2,825	773,529,503	0.2300
175,000,001-650,000,000	2	BROWN	247,413,826	2,960	824,705,848	0.3082
175,000,001-650,000,000	2	DAWES	264,466,059	8,979	881,532,578	0.3607
175,000,001-650,000,000	2	JOHNSON	267,172,551	5,171	890,563,105	0.2700
175,000,001-650,000,000	2	DUNDY	268,701,407	1,831	895,667,085	0.2183
175,000,001-650,000,000	2	GOSPER	271,552,484	1,971	905,170,346	0.2044
175,000,001-650,000,000	2	GREELEY	288,932,928	2,399	963,104,162	0.1644
175,000,001-650,000,000	2	SHERMAN	289,392,351	3,054	964,634,045	0.2261
175,000,001-650,000,000	2	FRONTIER	290,270,705	2,621	967,562,901	0.2171
175,000,001-650,000,000	2	SHERIDAN	307,345,264	5,234	1,024,471,999	0.3448
175,000,001-650,000,000	2	HARLAN	308,960,539	3,473	1,029,860,358	0.1675
175,000,001-650,000,000	2	VALLEY	312,500,411	4,184	1,041,658,275	0.2324
175,000,001-650,000,000	2	THURSTON	315,007,993	7,127	1,050,010,013	0.3116
175,000,001-650,000,000	2	MORRILL	320,520,221	4,787	1,068,389,568	0.3384
175,000,001-650,000,000	2	FRANKLIN	320,961,752	3,014	1,069,865,474	0.2290
175,000,001-650,000,000	2	WEBSTER	321,877,124	3,603	1,072,915,341	0.3155
175,000,001-650,000,000	2	FURNAS	328,036,116	4,787	1,093,442,549	0.2150
175,000,001-650,000,000	2	NEMAHA	344,743,140	6,971	1,149,127,534	0.2942
175,000,001-650,000,000	2	NANCE	347,315,474	3,576	1,157,709,904	0.2144
175,000,001-650,000,000	2	RED WILLOW	377,899,765	10,722	1,259,640,865	0.2965
175,000,001-650,000,000	2	HOWARD	397,890,091	6,429	1,326,285,301	0.1745



1919-2022		County	Weighted	2016 Est.	2016	2016
70% Pop./30% Val. Range			70% Pop., 30% Val.	Population	Taxable Value	Tax Rate
175,000,001-650,000,000	2	PERKINS	408,474,358	2,898	1,361,574,432	0.2189
175,000,001-650,000,000	2	BOX BUTTE	423,876,877	11,194	1,412,896,804	0.3013
175,000,001-650,000,000	2	NUCKOLLS	432,698,496	4,265	1,442,318,369	0.1869
175,000,001-650,000,000	2	RICHARDSON	443,329,202	8,060	1,477,745,200	0.3441
175,000,001-650,000,000	2	DIXON	457,906,810	5,762	1,526,342,589	0.2262
175,000,001-650,000,000	2	CHEYENNE	466,697,539	10,051	1,555,635,012	0.4297
175,000,001-650,000,000	2	CHASE	468,521,772	3,937	1,561,730,053	0.1828
175,000,001-650,000,000	2	STANTON	472,969,939	5,944	1,576,552,594	0.2066
175,000,001-650,000,000	2	KEITH	506,588,849	8,018	1,688,610,789	0.2429
175,000,001-650,000,000	2	DAKOTA	511,316,996	20,465	1,704,342,234	0.3250
175,000,001-650,000,000	2	MERRICK	545,615,080	7,828	1,818,698,667	0.2363
175,000,001-650,000,000	2	COLFAX	553,528,767	10,414	1,845,071,591	0.2992
175,000,001-650,000,000	2	WAYNE	571,499,359	9,365	1,904,976,012	0.2503
175,000,001-650,000,000	2	CHERRY	580,473,643	5,832	1,934,898,535	0.2122
175,000,001-650,000,000	2	POLK	580,887,645	5,203	1,936,280,009	0.1389
175,000,001-650,000,000	2	JEFFERSON	582,018,422	7,177	1,940,044,660	0.2828
175,000,001-650,000,000	2	BURT	593,927,498	6,546	1,979,743,051	0.2433
175,000,001-650,000,000	2	PIERCE	617,601,706	7,159	2,058,655,649	0.2162
175,000,001-650,000,000	2	THAYER	619,961,888	5,101	2,066,527,723	0.1346
175,000,001-650,000,000	2	KNOX	628,206,059	8,571	2,094,000,198	0.1544
175,000,001-650,000,000	2	KEARNEY	642,310,175	6,552	2,141,018,627	0.1827
650,000,001-825,000,000	3	SALINE	687,067,897	14,331	2,290,192,884	0.3042
650,000,001-825,000,000	3	CLAY	687,429,046	6,163	2,291,415,774	0.2235
650,000,001-825,000,000	3	OTOE	698,553,703	16,081	2,328,474,821	0.2902
650,000,001-825,000,000	3	PHELPS	716,707,033	9,266	2,389,001,821	0.2052
650,000,001-825,000,000	3	BOONE	722,464,604	5,332	2,408,202,906	0.1510
650,000,001-825,000,000	3	BUTLER	731,124,408	8,052	2,437,062,572	0.1446
650,000,001-825,000,000	3	FILLMORE	763,864,415	5,720	2,546,201,370	0.1652
650,000,001-825,000,000	3	CUMING	782,104,638	9,016	2,606,994,423	0.0997
650,000,001-825,000,000	3	ANTELOPE	786,939,176	6,329	2,623,115,820	0.1947
650,000,001-825,000,000	3	CEDAR	807,344,747	8,671	2,691,128,924	0.1845
825,000,001-1,100,000,000	4	SCOTT'S BLUFF	833,992,649	36,422	2,779,890,512	0.4140
825,000,001-1,100,000,000	4	WASHINGTON	901,758,408	20,603	3,005,813,287	0.3238
825,000,001-1,100,000,000	4	SEWARD	918,719,254	17,284	3,062,357,183	0.2744
825,000,001-1,100,000,000	4	HAMILTON	961,326,825	9,186	3,204,401,315	0.1304
825,000,001-1,100,000,000	4	GAGE	968,496,660	21,799	3,228,271,337	0.2881
825,000,001-1,100,000,000	4	HOLT	982,292,732	10,250	3,274,285,189	0.2179
825,000,001-1,100,000,000	4	DAWSON	996,315,874	23,640	3,320,997,753	0.3064
825,000,001-1,100,000,000	4	YORK	1,022,344,115	13,794	3,407,781,532	0.1936
825,000,001-1,100,000,000	4	CASS	1,038,192,070	25,767	3,460,580,111	.03710
825,000,001-1,100,000,000	4	CUSTER	1,067,197,047	10,807	3,557,298,273	0.1760



2019-2022		County	Weighted	2016 Est.	2016	2016
70% Pop./30% Val. Range			70 % Pop., 30% Val.	Population	Taxable Value	Tax Rate
825,000,001-1,100,000,000	4	SAUNDERS	1,096,554,857	21,038	3,655,133,768	0.2460
1,100,000,001-3,000,000,000	5	ADAMS	1,121,989,092	31,684	3,739,889,712	0.2711
1,100,000,001-3,000,000,000	5	MADISON	1,148,979,463	35,015	3,829,849,842	0.3218
1,100,000,001-3,000,000,000	5	DODGE	1,181,863,518	36,757	3,939,459,295	0.2218
1,100,000,001-3,000,000,000	5	LINCOLN	1,422,119,015	35,550	4,740,313,768	0.2689
1,100,000,001-3,000,000,000	5	PLATTE	1,592,726,941	32,861	5,309,013,126	0.1985
1,100,000,001-3,000,000,000	5	HALL	1,644,000,517	61,705	5,479,857,745	0.3906
1,100,000,001-3,000,000,000	5	BUFFALO	1,757,757,560	49,383	5,859,076,639	0.2896
3,000,000,001-15,000,000,000	6	SARPY	4,069,413,850	179,023	13,564,295,114	0.2969
3,000,000,001-15,000,000,000	6	LANCASTER	7,025,694,023	309,637	23,418,257,589	0.2753
3,000,000,001-15,000,000,000	6	DOUGLAS	12,120,153,627	554,995	40,399,217,100	0.2806

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 \$200,000,000 valuation. County A has 4 county officials, excluding county board members, 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 \$.0064 levy.
- **Example B** has a \$500,000,000 valuation. County B has 4 county officials, excluding county board members, 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 \$.0032 levy.
- **Example C** has a \$700,000,000 valuation. County C has 6 county officials, excluding county board members, whose salaries need adjusted by approximately an additional \$4,500/official. Thus, the budget would increase by \$27,000/year which equals approximately an additional \$.00386 levy.
- **Example D** has a \$780,000,000 valuation. County D has 6 county officials, excluding county board members, whose salaries need adjusted by approximately an additional \$3,500/official. Thus, the budget would increase by \$21,000/year which equals approximately an additional \$.0027 levy.
- **Example E** has a \$1,000,000,000 valuation. County E has 7 county officials, excluding county board members, whose salaries need adjusted by approximately an additional \$3,600/official.



Thus, the budget would increase by \$25,200/year which equals approximately an additional \$.0025 levy.

- **Example F** has a \$2,000,000,000 valuation. County F has 7 county officials, excluding county board members, whose salaries need adjusted by approximately an additional \$3,800/official. Thus, the budget would increase by \$26,600/year which equals approximately an additional \$.00133 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 160 percent of 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 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. This year the Committee elected to recommend an increase in the percentage provided to sheriffs who operate a jail. The recommended amount is 125%-140% percent of the minimum recommended salary if the sheriff is also in charge of operating the county jail. Counties are encouraged to consider an increased salary for a sheriff who operates a jail, including the size of the jail, staffing of personnel, workload and any other factors relevant to operating jail duties. Additionally, County Boards have been encouraged to consider any housing allowances or other benefits that may currently be provided to the sheriff.

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



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.

If a county having a population of less than 150,000 has an elected county surveyor in office on January 1, 2020, the county board may, prior to February 1, 2020, following a public hearing, adopt a resolution to continue to elect the county surveyor for the county and not to submit the question pursuant to subsection (2) of this section. Section 32-525(3).

Beginning in 2021, in each county having a population of less than 150,000 inhabitants, the county board must submit the question of electing a county surveyor in the county to the registered voters of the county at the next statewide general election if (i) the county board, by majority vote of all the members of the county board, adopts a resolution on or before September 1 prior to the next statewide general election to submit the question to the voters or (ii) a petition conforming to section 32-628 asking for the submission of the question to the voters is presented to the election commissioner or county clerk on or before September 1 prior to the next statewide general election signed by at least ten percent of the registered voters of the county. The election commissioner or county clerk shall verify the signatures pursuant to section 32-631 and place the question on the ballot if he or she determines that at least ten percent of the registered voters of the county have signed the petition. Section 32-525(4)(a).

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 committee recommends that counties continue to make every effort to provide the most complete health and medical 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. Many provisions of the Patient Protection and Affordable Care

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.



Act (Affordable Care Act) that become effective beginning in 2014 are designed to expand access to affordable health coverage. Since that timeframe, the merits both for and against the Affordable Health Care Act continue to be debated at the Federal and State level by Executive, Legislative and the Judiciary in court decisions. At the time of the Salary Committee's discussions, the US Senate was debating its version of a health care bill. Earlier this year, the House had passed its version of a health care related bill. As of September 20, 2017, the Senate has not passed its version of either a repeal or modification to the Affordable Care Act.

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)

Counties are encouraged to keep apprised of current requirements and benefits associated with health insurance.

"Cash In Lieu" of Health Insurance

While some counties look for ways to manage insurance costs, (See sample resolutions "cash in lieu of insurance"), opt-out or "cash in lieu" of options are considered. The Treasury Department issued a proposed rule on Premium Tax Credits that includes clarifications on how cash in lieu of insurance arrangements in a cafeteria plan (aka opt-out arrangements) are treated for purposes of the affordability calculation under the ACA Employer Shared Responsibility Rules. The final rule was expected in 2016 following a comment period, and would be effective January 1, 2017. However, several comments on the proposed rule were received and the Treasury Department and the IRS continue to examine the issues raised by opt-out arrangements and expect to finalize regulations on the effect of opt-out arrangements on an employee's required contribution at a later time.

Although not the Eighth Circuit court that establishes the law in Nebraska, a recent court held that under the Fair Labor Standards Act, employers must pay employees overtime based on their "regular rate." *Flores v. City of Gabriel*, 824 F3d 890 (2016). The court concluded that an employer that paid cash in lieu of unused benefits should have added those payments into the regular rate for overtime pay under some circumstances. The court held that one of the key issues was whether "the character of the payment was compensation for work." The City petitioned the Supreme Court for review and it is pending.

This court decision, continued climate of the various branches of government and the continued analysis of the IRS Department illustrate reasons for which counties would want to consider incorporating language within their salary resolutions to address "cash in lieu" of provisions so as to not possibly conflict with the prohibitions of Art. III, §19 to "shall not be increased or diminished during his or her term of office, ..."



Counties who are considering an opt-out or “cash in lieu” option should consult with your county attorney and competent benefits counsel to ensure the option is offered in compliance with caselaw, statutes and constitutional provisions.

Prohibition of Financial Incentives Not to Enroll in a Group Health Plan or a Large Group Health Plan

The Medicare Secondary Payer (MSP) is the term used by Medicare when Medicare is not responsible for paying first. (The private insurance industry generally talks about “Coordination of Benefits” when assigning responsibility for first and second payment). These Federal requirements are found in Section 1862(b) of the Social Security Act (42 U.S.C. § 1395y(b)(5). Section 70.2 of the Centers for Medicare and Medicaid Services (CMS) [Medicare Secondary Payer Manual](#) states:

Section 1862(b)(1)(A)(i)(II) of the Act provides that GHPs of employers of 20 or more employees must provide to any employee of spouse age 65 or older the same benefits under the same conditions that they provide to employees and spouses under 65 if those 65 or older are covered under the plan on the basis of the individual’s current employment status or the current employment status of a spouse of any age. The requirement applies regardless of the whether the individual or spouse 65. <https://www.cms.gov/Regulations-and-Guidance/Guidance/Manuals/downloads/msp105c01.pdf>

It is unlawful for an employer or other entity to offer any financial or other incentive for an individual entitled to benefits under this subchapter not to enroll (or to terminate enrollment) under a group health plan or a large group health plan which would (in the case of such enrollment) be a primary plan (as defined in paragraph (2)(A)). Any entity that violates the previous sentence is subject to a civil money penalty of not to exceed \$5,000 for each such violation. The provisions of section 1320a–7a of this title (other than subsections (a) and (b)) shall apply to a civil money penalty under the previous sentence in the same manner as such provisions apply to a penalty or proceeding under section 1320a–7a(a) of this title. See section 42 U.S.C. § 1395 y (b)(3)(c).

Applicable regulations are found at 42 CFR Part 411.

Cost-of-Living Increases

Based on the results of the survey conducted for the committee, 33 counties did not include any type of a cost-of-living provision for elected officials in the resolutions for salaries beginning in 2015. This is an increase in the counties that did not provide cost of living provisions for elected officials based on the 2011 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.

Potential Conflicts of Interest/Financial Gain/Compensation Provided by Law

An Accountability and Disclosure Opinion, adopted by the Commission June 2017, addresses the following questions:

1. *May a county board member vote for him or herself for county board chair without violating the conflict of interest provisions within Neb. Rev. Stat. §49-1499.03?*

Yes, a county board member may vote for himself or herself for county board chair without violating the provisions of Neb. Rev. Stat. §49-1499.03. The referenced section defines a potential conflict of interest as one in which, if an official takes official action, it will likely result in financial benefit or detriment to that official. If so, there may be a potential conflict of interest. The question simply asks whether a board member, in the absence of any potential financial gain or detriment, may vote for himself or herself. *NADC Advisory Opinion #202.*

2. *If the answer to (1) is yes, is the answer different if the county board chair would receive additional compensation for serving as county board chair as provided for in a county's salary resolution?*

No, the answer is not different if the county board chair receives additional compensation for being county board chair. The term "financial gain", as it is used in §49-1499.03 of the NPADA does not include government compensation provided by law. Therefore, it is not a conflict of interest, as defined by the NPADA, for a county



board member to vote for himself or herself for the position of chairman of the county board even where that position has a greater compensation. *NADC Advisory Opinion #202.*

3. *If an individual is allowed to vote for him or herself, would he or she be required to notify the Accountability and Disclosure Commission of such action pursuant to Neb. Rev. Stat. §49-1499.03(1)(c)?*

No, an individual need not file a Potential Conflict of Interest Statement with the Nebraska Accountability and Disclosure Commission ("NADC") or otherwise notify the NADC, about voting for himself or herself for county board chair. *NADC Advisory Opinion #202.*

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.

Growth in and Declining Population Factors

David Drozd and Jerry Deichert at the University of Nebraska at Omaha Center for Public Affairs Research in December 2015 prepared a report entitled “Nebraska County Population Projections: 2010 to 2050.” Portions of this report are supported by the Nebraska Legislative Planning Committee. Within the introduction of the report, it states:

There are many potential uses of understanding how the population might change into the future. Population projections help us to plan and prepare for likely demographic changes. Using the current population structure and applying birth, death, and net migration rates and how they change for various ages provides a glimpse of the changes and shifts that are likely to occur as well as the timing of such changes....

The report following the description of data and methods states:

County Classification Groups

Many Nebraska counties have relatively small populations. Thus, the number of birth, death, and migration events in these counties are relatively small and can vary widely from year to year.

Therefore, to provide more stability and less fluctuation to the data, counties with similar characteristics and migration patterns were grouped, and the rates for the group as a whole were calculated and then applied to the individual counties in that group. This reduced the effect of small numbers and the choppy or erratic nature of working with information from relatively sparsely populated areas in which few life events occur in a given year.

Douglas County containing the city of Omaha and **Lancaster County** containing the city of Lincoln have a large enough population to provide individual projections without any county grouping. Nebraska’s 3rd largest county, Sarpy, has a substantially larger population than the next



largest county (Hall), and is unique among Nebraska's counties in that its location near Omaha has led to strong population and housing growth in recent decades. **Sarpy County** had by far the highest level of net immigration during the 2000s, and it occurred for nearly all age groups, a distinct pattern compared to other counties. Thus, it was deemed essential to use Sarpy County's data specifically, and not group it with any other counties.

Certain other Nebraska counties follow Sarpy County's example of relatively strong migration given their proximity to Omaha and Lincoln and commuters who work in these larger cities but reside in the nearby counties. **Cass, Dodge, Gage, Otoe, Saunders, and Washington Counties** border either Douglas or Lancaster County and were found to have similar migration patterns during the 2000s, namely that they had a net outmigration of those at college age (15-29) but had an immigration for those of working age as well as children under 15 (families of the workers moving into these areas). Washington County did have net immigration of those aged 15-19 in the 2000s, but given the closure of Dana College in Blair the migration is likely to soften going forward. **Cheyenne County**, containing Sidney and Cabela's as a major employer, also had this migration pattern during the 2000s and was thus placed into this group of counties that were impacted by jobs or commuting, which will be referred to as "commuter counties".

Other types of counties with unique migration patterns included those with a "major college". **Buffalo, Dawes, and Wayne Counties** were included in this category as each had extremely high migration rates for the 5-year age groups of 15-19 and 20-24, followed by high levels of outmigration for ages 25 to 39. These counties contain the University of Nebraska at Kearney, Chadron State College and Wayne State College respectively.

Similarly, counties with a "small college" were grouped together. **Adams, Nemaha, Saline, and Seward Counties** home to Hastings College, Peru State College, Doane College, and Concordia University were included in this category. They were distinct from the "major colleges" and the "commuter counties" in that they only had a large immigration for the 15-19 five-year age group. Outmigration occurred for the 20-24 age group, and the outmigration was especially high for those who migrated during the 2000s who were aged 25-29 in 2010 (all migration by age values refer to the age of the person at the end of the 2000s period in 2010 – they could have migrated at any point during the 2000s but the movement is summarized for the ending age in 2010).

Nebraska has several counties that contain a city of at least 10,000 persons and serve as regional centers for shopping and services. Two of these counties are defined by the Office of Management and Budget (OMB) as being metropolitan (Hall and Dakota) while the others are classified as being "micropolitan". Counties with a city of 10,000 that were not already classified into another category (e.g. Dodge and Gage as "commuter counties" and Buffalo as a "major college") fell into this category. **Dawson, Lincoln, Madison, Platte, and Scotts Bluff Counties** along with **Hall and Dakota Counties** comprised the "regional centers" category.

The remaining Nebraska counties were primarily rural in nature. In analyzing population changes during the 2000s, it has been noted that counties containing a city of 5,000 residents performed better from a population change standpoint than those that did not have a city of this size. This stems from both a higher level of natural change (births – deaths) as well as better net migration levels. For example, during the 2000s the "city of 5,000" counties of **Box**



Butte, Colfax, Phelps, Red Willow, and York had a net outmigration rate of about 50% for 20-24 year olds. In comparison, the outmigration rate was about 80% for counties rural in nature not containing a city of 5,000 people.

This left 64 Nebraska counties without a larger city or college yet to be classified. Two groups of 32 counties were formed based upon their net migration rates during the 2000s. The level of net migration was found using the difference in the 2000 and 2010 Census counts, accounting for the births and deaths that occurred within the county between the ten calendar years from 2000 to 2009. The migration rate was calculated as the net migration divided by the total population of the county at the start of the period in 2000. The migration rates were ranked and the 32 best counties were placed into a “high migration” group with the other 32 counties falling into a “low migration” group of counties. The cutline between the groups turned out to be a decade migration rate of -6.5% during the 2000s. Overall, the “high migration” rural counties as a group had an outmigration rate of -3.3% versus a -9.3% rate in the “low migration” rural counties. See **Table 1** for a listing of counties and the category into which they were grouped.

Note: Table 1 is Appendix E. See also, Appendix F.

Other factors influencing population increases and decreases within a county are births and fertility rates, deaths and survival rates and net migration rates. Each of these are factors worthy of consideration as a county establishes salaries for the next term of office of elected officials.

For a copy of “Nebraska County Population Projections: 2010 to 2050” Prepared by David Drozd, Jerry Deichert, Center for Public Affairs Research, University of Nebraska at Omaha go to:

<https://www.unomaha.edu/college-of-public-affairs-and-community-service/center-for-public-affairs-research/documents/nebraska-county-population-projections-2010-to-2050.pdf>

Although the initial reaction to a population loss would be a reduction in services required to county residents and others, the committee recognized and acknowledged that despite the decline or potential decline in the population in counties, duties and responsibilities of some of the county’s elected officials would remain the same. For example, the same quantity in the miles of roads would exist to maintain, the same number of parcels of land would exist to value and assess and other similar items.



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 2019. 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 2020 shall be \$_____, for the calendar year 2021 shall be \$_____, and for the calendar year 2022 shall be \$_____.

Sample 2: (Flat Dollar Amount)

The annual salary for the office of _____ be established at \$_____ for the calendar year 2019. 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 2020 shall be \$_____, for the calendar year 2021 shall be \$_____, and for the calendar year 2022 shall be \$_____.

Sample 3: (Consumer Price Index)

The annual salary for the office of _____ be established at \$_____ for the calendar year 2019, plus an annual increase during the term of office (2020, 2021, 2022) based on the Consumer Price Index (CPI) as established by the Bureau of Labor Statistics, U.S. Department of Labor. When the CPI is 0% or less than 0%, the county official's annual salary shall remain the same as the prior year.

Sample 4: (Consumer Price Index with fixed ceiling)

The annual salary for the office of _____ be established at \$_____ for the calendar year 2019, plus an annual increase during the term of office (2020, 2021, 2022) based on the Consumer Price Index (CPI) 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. When the CPI exceeds __%, the increase in the annual salary for the office shall be __% for the next year. When the CPI is 0% or less than 0%, the county official's annual salary shall remain the same as the prior year.

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

The annual salary for the office of _____ be established at \$_____ for the calendar year 2019, plus an annual increase during the term of office (2020, 2021, 2022) based on ___% of the Consumer Price Index (CPI), as established by the Bureau of Labor Statistics, U.S. Department of Labor. When the CPI exceeds 5%, the increase in the annual salary for the office shall be 5% for the next year. When the CPI is 0% or less than 0%, the county official's annual salary shall remain the same as the prior year.



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 2019 and \$ _____ for 2020, \$ _____ for 2021 and \$ _____ for 2022.

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.

“CASH IN LIEU OF” HEALTH INSURANCE

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 opt-out provisions (aka “cash in lieu of” provisions) if an employee opts out of the health and medical plan, the same as offered to all county employees. This option will be available as permitted by Federal and State statutes and rules and regulations of agencies, including those promulgated and adopted by the U.S. Department of Treasury, the U.S. Internal Revenue Service (IRS), the Center for Medicare & Medicaid Services (CMS) and the U.S. Department of Health and Human Services (HHS).

Pursuant to the “cash in lieu of” program adopted by the county board and as allowed by State and Federal law and rules and regulations, an elected county official shall receive “cash in lieu” of health insurance the same as offered to all county employees.



Appendix A -- County Populations, Valuations by Alphabetical Listing

County	2016 Estimated Population	2016 Taxable Value	2016 Tax Rate	County	2016 Estimated Population	2016 Taxable Value	2016 Tax Rate
ADAMS	31,684	3,739,889,712	0.2711	JEFFERSON	7,177	1,940,044,660	0.2828
ANTELOPE	6,329	2,623,115,820	0.1947	JOHNSON	5,171	890,563,105	0.2700
ARTHUR	469	217,109,881	0.2319	KEARNEY	6,552	2,141,018,627	0.1827
BANNER	798	278,971,953	0.3705	KEITH	8,018	1,688,610,789	0.2429
BLAINE	484	321,306,771	0.2410	KEYA PAHA	791	461,454,748	0.2087
BOONE	5,332	2,408,202,906	0.1510	KIMBALL	3,679	687,253,598	0.4630
BOX BUTTE	11,194	1,412,896,804	0.3013	KNOX	8,571	2,094,000,198	0.1544
BOYD	1,982	579,855,066	0.2639	LANCASTER	309,637	23,418,257,589	0.2753
BROWN	2,960	824,705,848	0.3082	LINCOLN	35,550	4,740,313,768	0.2689
BUFFALO	49,383	5,859,076,639	0.2896	LOGAN	772	330,528,824	0.2278
BURT	6,546	1,979,743,051	0.2433	LOUP	591	338,498,045	0.1762
BUTLER	8,052	2,437,062,572	0.1446	MADISON	35,015	3,829,849,842	0.3218
CASS	25,767	3,460,580,111	0.3710	MCPHERSON	493	254,337,869	0.2516
CEDAR	8,671	2,691,128,924	0.1845	MERRICK	7,828	1,818,698,667	0.2363
CHASE	3,937	1,561,730,053	0.1828	MORRILL	4,787	1,068,389,568	0.3384
CHERRY	5,832	1,934,898,535	0.2122	NANCE	3,576	1,157,709,904	0.2144
CHEYENNE	10,051	1,555,635,012	0.4297	NEMAHA	6,971	1,149,127,534	0.2942
CLAY	6,163	2,291,415,774	0.2235	NUCKOLLS	4,265	1,442,318,369	0.1869
COLFAX	10,414	1,845,071,591	0.2992	OTOE	16,081	2,328,474,821	0.2902
CUMING	9,016	2,606,994,423	0.0997	PAWNEE	2,652	730,100,118	0.2834
CUSTER	10,807	3,557,298,273	0.1760	PERKINS	2,898	1,361,574,432	0.2189
DAKOTA	20,465	1,704,342,234	0.3250	PHELPS	9,266	2,389,001,821	0.2052
DAWES	8,979	881,532,578	0.3607	PIERCE	7,159	2,058,655,649	0.2162
DAWSON	23,640	3,320,997,753	0.3064	PLATTE	32,861	5,309,013,126	0.1985
DEUEL	1,873	436,344,061	0.4587	POLK	5,203	1,936,280,009	0.1389
DIXON	5,762	1,526,342,589	0.2262	RED WILLOW	10,722	1,259,640,865	0.2965
DODGE	36,757	3,939,459,295	0.2218	RICHARDSON	8,060	1,477,745,200	0.3441
DOUGLAS	554,995	40,399,217,100	0.2806	ROCK	1,390	664,477,562	0.3169
DUNDY	1,831	895,667,085	0.2183	SALINE	14,331	2,290,192,884	0.3042
FILLMORE	5,720	2,546,201,370	0.1652	SARPY	179,023	13,564,295,114	0.2969
FRANKLIN	3,014	1,069,865,474	0.2290	SAUNDERS	21,038	3,655,133,768	0.2460
FRONTIER	2,621	967,562,901	0.2171	SCOTT'S BLUFF	36,422	2,779,890,512	0.4140
FURNAS	4,787	1,093,442,549	0.2150	SEWARD	17,284	3,062,357,183	0.2744
GAGE	21,799	3,228,271,337	0.2881	SHERIDAN	5,234	1,024,471,999	0.3448
GARDEN	1,930	708,191,159	0.3544	SHERMAN	3,054	964,634,045	0.2261
GARFIELD	2,011	456,343,664	0.2667	SIOUX	1,242	634,043,022	0.1435
GOSPER	1,971	905,170,346	0.2044	STANTON	5,944	1,576,552,594	0.2066
GRANT	641	264,755,815	0.2930	THAYER	5,101	2,066,527,723	0.1346
GREELEY	2,399	963,104,162	0.1644	THOMAS	716	270,385,398	0.2782
HALL	61,705	5,479,857,745	0.3906	THURSTON	7,127	1,050,010,013	0.3116
HAMILTON	9,186	3,204,401,315	0.1304	VALLEY	4,184	1,041,658,275	0.2324
HARLAN	3,473	1,029,860,358	0.1675	WASHINGTON	20,603	3,005,813,287	0.3238
HAYES	897	569,291,305	0.1621	WAYNE	9,365	1,904,976,012	0.2503
HITCHCOCK	2,825	773,529,503	0.2300	WEBSTER	3,603	1,072,915,341	0.3155
HOLT	10,250	3,274,285,189	0.2179	WHEELER	776	566,243,079	0.2178
HOOKER	708	269,531,384	0.2925	YORK	13,794	3,407,781,532	0.1936
HOWARD	6,429	1,326,285,301	0.1745				

Appendix B -- County Populations, Valuations by Population

County	2016 Estimated Population	2016 Taxable Value	2016 Tax Rate		County	2016 Estimated Population	2016 Taxable Value	2016 Tax Rate
ARTHUR	469	217,109,881	0.2319		ANTELOPE	6,329	2,623,115,820	0.1947
BLAINE	484	321,306,771	0.2410		HOWARD	6,429	1,326,285,301	0.1745
MCPHERSON	493	254,337,869	0.2516		BURT	6,546	1,979,743,051	0.2433
LOUP	591	338,498,045	0.1762		KEARNEY	6,552	2,141,018,627	0.1827
GRANT	641	264,755,815	0.2930		NEMAHA	6,971	1,149,127,534	0.2942
HOOKER	708	269,531,384	0.2925		THURSTON	7,127	1,050,010,013	0.3116
THOMAS	716	270,385,398	0.2782		PIERCE	7,159	2,058,655,649	0.2162
LOGAN	772	330,528,824	0.2278		JEFFERSON	7,177	1,940,044,660	0.2828
WHEELER	776	566,243,079	0.2178		MERRICK	7,828	1,818,698,667	0.2363
KEYA PAHA	791	461,454,748	0.2087		KEITH	8,018	1,688,610,789	0.2429
BANNER	798	278,971,953	0.3705		BUTLER	8,052	2,437,062,572	0.1446
HAYES	897	569,291,305	0.1621		RICHARDSON	8,060	1,477,745,200	0.3441
SIoux	1,242	634,043,022	0.1435		KNOX	8,571	2,094,000,198	0.1544
ROCK	1,390	664,477,562	0.3169		CEDAR	8,671	2,691,128,924	0.1845
DUNDY	1,831	895,667,085	0.2183		DAWES	8,979	881,532,578	0.3607
DEUEL	1,873	436,344,061	0.4587		CUMING	9,016	2,606,994,423	0.0997
GARDEN	1,930	708,191,159	0.3544		HAMILTON	9,186	3,204,401,315	0.1304
GOSPER	1,971	905,170,346	0.2044		PHelps	9,266	2,389,001,821	0.2052
BOYD	1,982	579,855,066	0.2639		WAYNE	9,365	1,904,976,012	0.2503
GARFIELD	2,011	456,343,664	0.2667		CHEYENNE	10,051	1,555,635,012	0.4297
GREELEY	2,399	963,104,162	0.1644		HOLT	10,250	3,274,285,189	0.2179
FRONTIER	2,621	967,562,901	0.2171		COLFAX	10,414	1,845,071,591	0.2992
PAWNEE	2,652	730,100,118	0.2834		RED WILLOW	10,722	1,259,640,865	0.2965
HITCHCOCK	2,825	773,529,503	0.2300		CUSTER	10,807	3,557,298,273	0.1760
PERKINS	2,898	1,361,574,432	0.2189		BOX BUTTE	11,194	1,412,896,804	0.3013
BROWN	2,960	824,705,848	0.3082		YORK	13,794	3,407,781,532	0.1936
FRANKLIN	3,014	1,069,865,474	0.2290		SALINE	14,331	2,290,192,884	0.3042
SHERMAN	3,054	964,634,045	0.2261		OTOE	16,081	2,328,474,821	0.2902
HARLAN	3,473	1,029,860,358	0.1675		SEWARD	17,284	3,062,357,183	0.2744
NANCE	3,576	1,157,709,904	0.2144		DAKOTA	20,465	1,704,342,234	0.3250
WEBSTER	3,603	1,072,915,341	0.3155		WASHINGTON	20,603	3,005,813,287	0.3238
KIMBALL	3,679	687,253,598	0.4630		SAUNDERS	21,038	3,655,133,768	0.2460
CHASE	3,937	1,561,730,053	0.1828		GAGE	21,799	3,228,271,337	0.2881
VALLEY	4,184	1,041,658,275	0.2324		DAWSON	23,640	3,320,997,753	0.3064
NUCKOLLS	4,265	1,442,318,369	0.1869		CASS	25,767	3,460,580,111	0.3710
FURNAS	4,787	1,093,442,549	0.2150		ADAMS	31,684	3,739,889,712	0.2711
MORRILL	4,787	1,068,389,568	0.3384		PLATTE	32,861	5,309,013,126	0.1985
THAYER	5,101	2,066,527,723	0.1346		MADISON	35,015	3,829,849,842	0.3218
JOHNSON	5,171	890,563,105	0.2700		LINCOLN	35,550	4,740,313,768	0.2689
POLK	5,203	1,936,280,009	0.1389		SCOTT'S BLUFF	36,422	2,779,890,512	0.4140
SHERIDAN	5,234	1,024,471,999	0.3448		DODGE	36,757	3,939,459,295	0.2218
BOONE	5,332	2,408,202,906	0.1510		BUFFALO	49,383	5,859,076,639	0.2896
FILLMORE	5,720	2,546,201,370	0.1652		HALL	61,705	5,479,857,745	0.3906
DIXON	5,762	1,526,342,589	0.2262		SARPY	179,023	13,564,295,114	0.2969
CHERRY	5,832	1,934,898,535	0.2122		LANCASTER	309,637	23,418,257,589	0.2753
STANTON	5,944	1,576,552,594	0.2066		DOUGLAS	554,995	40,399,217,100	0.2806
CLAY	6,163	2,291,415,774	0.2235					

Appendix C -- County Populations, Valuations by Valuation

County	2016 Estimated Population	2016 Taxable Value	2016 Tax Rate	County	2016 Estimated Population	2016 Taxable Value	2016 Tax Rate
ARTHUR	469	217,109,881	0.2319	CHASE	3,937	1,561,730,053	0.1828
MCPHERSON	493	254,337,869	0.2516	STANTON	5,944	1,576,552,594	0.2066
GRANT	641	264,755,815	0.2930	KEITH	8,018	1,688,610,789	0.2429
HOOKER	708	269,531,384	0.2925	DAKOTA	20,465	1,704,342,234	0.3250
THOMAS	716	270,385,398	0.2782	MERRICK	7,828	1,818,698,667	0.2363
BANNER	798	278,971,953	0.3705	COLFAX	10,414	1,845,071,591	0.2992
BLAINE	484	321,306,771	0.2410	WAYNE	9,365	1,904,976,012	0.2503
LOGAN	772	330,528,824	0.2278	CHERRY	5,832	1,934,898,535	0.2122
LOUP	591	338,498,045	0.1762	POLK	5,203	1,936,280,009	0.1389
DEUEL	1,873	436,344,061	0.4587	JEFFERSON	7,177	1,940,044,660	0.2828
GARFIELD	2,011	456,343,664	0.2667	BURT	6,546	1,979,743,051	0.2433
KEYA PAHA	791	461,454,748	0.2087	PIERCE	7,159	2,058,655,649	0.2162
WHEELER	776	566,243,079	0.2178	THAYER	5,101	2,066,527,723	0.1346
HAYES	897	569,291,305	0.1621	KNOX	8,571	2,094,000,198	0.1544
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SIOUX	1,242	634,043,022	0.1435	SALINE	14,331	2,290,192,884	0.3042
ROCK	1,390	664,477,562	0.3169	CLAY	6,163	2,291,415,774	0.2235
KIMBALL	3,679	687,253,598	0.4630	OTOE	16,081	2,328,474,821	0.2902
GARDEN	1,930	708,191,159	0.3544	PHELPS	9,266	2,389,001,821	0.2052
PAWNEE	2,652	730,100,118	0.2834	BOONE	5,332	2,408,202,906	0.1510
HITCHCOCK	2,825	773,529,503	0.2300	BUTLER	8,052	2,437,062,572	0.1446
BROWN	2,960	824,705,848	0.3082	FILLMORE	5,720	2,546,201,370	0.1652
DAWES	8,979	881,532,578	0.3607	CUMING	9,016	2,606,994,423	0.0997
JOHNSON	5,171	890,563,105	0.2700	ANTELOPE	6,329	2,623,115,820	0.1947
DUNDY	1,831	895,667,085	0.2183	CEDAR	8,671	2,691,128,924	0.1845
GOSPER	1,971	905,170,346	0.2044	SCOTTS BLUFF	36,422	2,779,890,512	0.4140
GREELEY	2,399	963,104,162	0.1644	WASHINGTON	20,603	3,005,813,287	0.3238
SHERMAN	3,054	964,634,045	0.2261	SEWARD	17,284	3,062,357,183	0.2744
FRONTIER	2,621	967,562,901	0.2171	HAMILTON	9,186	3,204,401,315	0.1304
SHERIDAN	5,234	1,024,471,999	0.3448	GAGE	21,799	3,228,271,337	0.2881
HARLAN	3,473	1,029,860,358	0.1675	HOLT	10,250	3,274,285,189	0.2179
VALLEY	4,184	1,041,658,275	0.2324	DAWSON	23,640	3,320,997,753	0.3064
THURSTON	7,127	1,050,010,013	0.3116	YORK	13,794	3,407,781,532	0.1936
MORRILL	4,787	1,068,389,568	0.3384	CASS	25,767	3,460,580,111	0.3710
FRANKLIN	3,014	1,069,865,474	0.2290	CUSTER	10,807	3,557,298,273	0.1760
WEBSTER	3,603	1,072,915,341	0.3155	SAUNDERS	21,038	3,655,133,768	0.2460
FURNAS	4,787	1,093,442,549	0.2150	ADAMS	31,684	3,739,889,712	0.2711
NEMAHA	6,971	1,149,127,534	0.2942	MADISON	35,015	3,829,849,842	0.3218
NANCE	3,576	1,157,709,904	0.2144	DODGE	36,757	3,939,459,295	0.2218
RED WILLOW	10,722	1,259,640,865	0.2965	LINCOLN	35,550	4,740,313,768	0.2689
HOWARD	6,429	1,326,285,301	0.1745	PLATTE	32,861	5,309,013,126	0.1985
PERKINS	2,898	1,361,574,432	0.2189	HALL	61,705	5,479,857,745	0.3906
BOX BUTTE	11,194	1,412,896,804	0.3013	BUFFALO	49,383	5,859,076,639	0.2896
NUCKOLLS	4,265	1,442,318,369	0.1869	SARPY	179,023	13,564,295,114	0.2969
RICHARDSON	8,060	1,477,745,200	0.3441	LANCASTER	309,637	23,418,257,589	0.2753
DIXON	5,762	1,526,342,589	0.2262	DOUGLAS	554,995	40,399,217,100	0.2806
CHEYENNE	10,051	1,555,635,012	0.4297				

Appendix D -- Summary of *Cases, Attorney General's and Accountability and Disclosure Opinions*

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.

Nebraska Accountability and Disclosure Commission (NADC) Advisory Opinion #202, adopted by the Commission June 2017, addresses a series of questions related to conflicts of interest, financial gain and compensation. See summary of the opinion in the body of this report.

Appendix E – (Table 1. Nebraska Counties Categorized by Similar Characteristics for County Population Projections)

Prepared by: Center for Public Affairs Research, UNO (December 2015)

Note: the purposed of these classifications is to group similar counties so that more accurate aggregated birth, death, and net migration rates can be applied consistently to the age structures of the specific counties.

Counties that are relatively densely populated and are not grouped/have their own specific rates (3):

Douglas	Lancaster	Sarpy					
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Counties with high levels of commuting/local jobs – “commuter” counties (7)

Cass	Cheyenne	Dodge	Gage	Otoe	Saunders	Washington	
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Counties that have a city of 10,000 residents and are a “regional center” (7)

Dakota	Dawson	Hall	Lincoln	Madison	Platte	Scotts Bluff	
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Counties that have a “major college” (3):

Buffalo	Dawes	Wayne					
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Counties that have a “small college” (4):

Adams	Nemaha	Saline	Seward				
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Counties that have a “city of at least 5,000 residents” (5):

Box Butte	Colfax	Phelps	Red Willow	York			
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Counties without a city of 5,000 that had a “relatively high” level of migration in the 2000s (32):

Arthur	Butler	Chase	Custer	Deuel	Franklin	Furnas	Garden
Garfield	Gosper	Greeley	Hamilton	Harlan	Hitchcock	Hooker	Howard
Jefferson	Johnson	Keith	Kimball	Knox	Logan	McPherson	Merrick
Nance	Nuckolls	Pawnee	Perkins	Polk	Sherman	Valley	Webster

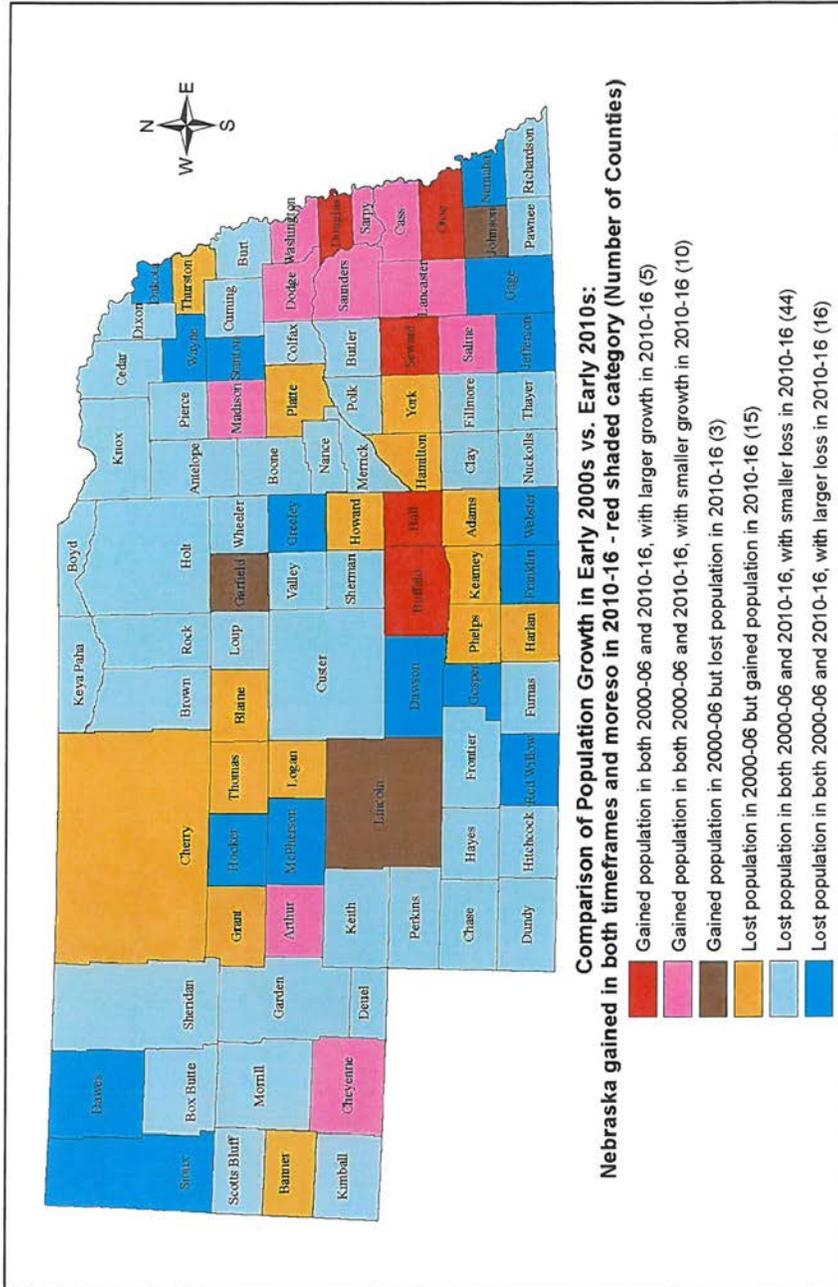
Counties without a city of 5,000 that had a “relatively low” level of migration in the 2000s (32):

Antelope	Banner	Blaine	Boone	Boyd	Brown	Burt	Cedar
Cherry	Clay	Cuming	Dixon	Dundy	Fillmore	Frontier	Grant
Hayes	Holt	Kearney	Keya Paha	Loup	Morrill	Pierce	Richardson
Rock	Sheridan	Sioux	Stanton	Thayer	Thomas	Thurston	Wheeler

Source: <https://www.unomaha.edu/college-of-public-affairs-and-community-service/center-for-public-affairs-research/documents/nebraska-county-population-projections-2010-to-2050.pdf>, page 8.

Appendix F – Comparison Population of Growth Rates: 2000-16

Comparison of Population Growth Rates: 2000-06 versus 2010-16



Sources: Post 2010 Census Population Estimates, 2016 Vintage Population Estimates, U.S. Census Bureau
 Prepared by: David Drozd, Center for Public Affairs Research, University of Nebraska at Omaha - March 21, 2017
 Note: The closure of Dana College is not fully reflected for Washington County, as the Census Bureau is still including students in dorms in the estimates.

Appendix G – 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)
- “Nebraska County Population Projections: 2010 to 2050,” prepared by: David Drozd, Jerry Deichert, Center for Public Affairs Research – University of Nebraska at Omaha (December 2015)
<https://www.unomaha.edu/college-of-public-affairs-and-community-service/center-for-public-affairs-research/documents/nebraska-county-population-projections-2010-to-2050.pdf>