

**2023-2026 SALARY
RECOMMENDATIONS FOR
COUNTY OFFICIALS**



OCTOBER 2021

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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 2021 by Nebraska Association of County Officials' (NACO), Josh Skavdahl, *NACO President (ex officio, non-voting member) Sioux County Commissioner*. Committee members were selected in such a manner to ensure equal representation of the five NACO districts and the elected offices of the county assessor, attorney, clerk, clerk of the district court, sheriff and treasurer. President Skavdahl 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 Skavdahl. Committee members who participated in the project are:

Josh Skavdahl, *NACO President (ex officio, non-voting member) Sioux County Commissioner*

Mary Banahan
Jefferson County Assessor

Rod Reynolds
Dawson County Commissioner

Brad Boyum
Cuming County Sheriff

Paul Schaub
Cheyenne County Attorney

Larry Cerny
Fillmore County Supervisor

Deb Schorr
Lancaster County Commissioner

Joann Fischer
*Knox County Clerk, Election Commissioners,
Register of Deeds*

Darla Simpson
Scotts Bluff County Clerk of the District Court

Robert Gifford
Banner County Commissioner

Barb Swanson
Polk County Treasurer

Joe Hewgley
Lincoln County Commissioner

Larry Temme
Boone County Commissioner



COMMITTEE MAKE-UP

The NACO Board of Directors wishes to thank the 2021 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 Board 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 and used extensively by the NACO Salary Committee, NACO Board of Directors and Nebraska County Board Members and Officials as they make salary and benefit decisions.

INTRODUCTION

As stated by the Nebraska Department of Economic Development on the "Why Nebraska" page of its website states:

Workforce: The proof is in the people. We're not ashamed to say our largest attraction isn't a 60-story building or the sound of ocean waves. It's our people. There's a reason we're known for a strong work ethic, honest business operations, and intelligently grounded minds. Let's work together.

Cost of Doing Business: Expenses are easy to measure. They're numbers. We'll show you how your expenses can be here. But what about the less quantifiable? The cost of safe neighborhoods. The cost of a friendly atmosphere. A family atmosphere. The cost of a good life. We'll show you that too.

Location: We're right in the middle of it all, making for a perfect transportation hub. Railroads, ideal interstates, and arguably America's best intercontinental highway – it's all right here. So, whether you're traveling for business or pleasure, you'll find it fairly easy here. Welcome to the middle of nowhere.

NEBRASKA EMPLOYMENT

The average government employee salary for the State of Nebraska in 2021 was \$50,462. This is 23.5 percent lower than the national average for government employees and 16.6 percent lower than other states. There are 28,301 employee records for Nebraska. <https://openpayrolls.com/state/nebraska>

Additionally,

Nebraska ranks 14 in best states to live in based on: (1) cost of living by state, (2) median annual wage, (3) state income tax, (4) unemployment tax, (5) increase in unemployment since the COVID-19 lockdowns began, and (6) workplace safety. <http://www.money-rates.com/research-center/best-states-to-make-a-living/>



Based on an August 3, 2021 *Omaha World-Herald* article, the State of Nebraska was prompted by the number of vacancies in certain positions and agencies to offer new and more generous hiring and retention incentives for jobs at prisons, veterans' homes and other facilities that require around the clock staffing. The move is anticipated to be a short-term step to remain competitive while "holistic" longer term solutions are explored. In a July 30, 2021, press release, Governor Pete Ricketts stated, "With one of the lowest unemployment rates in the nation and a strong and talented workforce in Nebraska, we want to ensure that we continue to attract and retain talent at the state."

The state's unemployment rate in June stood at a nation-low 2.5%. While state officials have often blamed the tight labor market for the inability to fill jobs — as have employers in the private sector — some union officials state it is low starting wages that deter applicants and encourage state workers to change jobs.

With such concepts in mind, the 2021 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 2022 is such an election year and that County Board members must set the salaries for the 2023-2026 term prior to January 15, 2022, the Nebraska Association of County Officials (NACO) once again renewed its

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).



continued effort to promote fair and equitable salaries and benefits for 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, 2021, the year preceding the election. Section 32-608. 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 and State Minimum Wage

Under the Fair Labor Standards Act (FLSA) covered nonexempt workers are entitled to a minimum wage of not less than \$7.25 per hour. This equates to an annual minimum wage of \$15,080 for nonexempt county employees. Although not applicable to county employees, Nebraska's minimum wage of not less than \$9.00 is applicable to most employers in the state. Based on a forty-hour work week, the minimum annual salary for a covered nonexempt and nongovernment worker in Nebraska is \$18,720.00.

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.



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

Similar committees were appointed in 1985 and every four years since, including 2021, 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. As stated in "[The State of County Employment: Employment Situation Analysis](#),"

County governments are critical to the nation's workforce, employing more than 1 in every 50 American workers. As with many economic downturns, the pandemic's toll on the county workforce has not been muted. In April and May 2020, the local government workforce experienced significant disruptions, underscored by a more than 1.3 million job loss. Nevertheless, counties have been focused on addressing residents' needs and laying the groundwork for economic revival. As the pandemic wanes and priorities shift, county leaders are optimistic in counties' capacity to support – and drive – efforts to rehabilitate the national economy. ...

"I've been in the industry for over 20 years, and this [pandemic] is the first time I can't crystal ball my way out of this."³

³ "[The State of County Employment: Employment Situation Analysis](#)", Nebraska Association of Counties (June 2021).



Within “[Planning for the Future of Work Amid a Global Pandemic](#)”, key findings include the following statements:

As 2021 continues to unfold, county leaders are balancing a need to address urgent pandemic-related economic hardship, plan for economic recovery and consider the implications of the Future of Work for local economies.

Just as the impacts of COVID-19 have been felt more profoundly in some communities than others, the Future of Work will have differential impacts....

County success in this endeavor relies on a variety of supports to plan for the Future of Work.

1. Platforms for cross-county idea sharing on targeted topics. ...
2. Information on promising practices for engaging local Workforce Development Boards (WDBs) and other partnerships....
3. Resources and partnerships for enhancing broadband access and bridging the digital divide....
4. Support and programs for retraining workers....
5. Resources specifically directed toward low-income residents and residents of color. ...; and
6. Information about funding opportunities for the Future of Work and economic recovery

A coalition of Nebraska advocacy groups and state senators announced recently a new ballot drive Monday to raise Nebraska’s minimum wage to \$15 an hour, up from the current \$9 an hour that voters approved through a similar ballot initiative in 2014.⁴

Current economic times have been trying and uncertain. County officials continue to deal with budget and levy lids consolidation issues and increased legislative oversight, as well as many shifting, increasing and changing responsibilities and demands. Such changes include additional training and incorporating new technologies, among other things, 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 2023-2026 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 at a time when hiring and retaining skilled workers is challenging.

To continue its efforts in this important area, NACO, in accordance with the wishes of President Josh Skavdahl, organized a committee again this year to examine current salaries and benefits offered to elected, deputy 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 2023-2026 term.

⁴ AP article by Grant Schulte, (August 9, 2021).



State and Local Workers

According to the “Employment Cost Index”, Bureau of Labor Statistics, U.S. Department of Labor (April 30, 2021),

Compensation costs for state and local government workers increased 2.0 percent for the 12-month period ending in March 2021, compared with an increase of 2.8 percent in March 2020. Wages and salaries increased 1.6 percent for the 12-month period ending in March 2021 and 2.7 percent a year ago. Benefit costs increased 2.6 percent for the 12-month period ending in March 2021. The prior year increase was 3.3 percent.

As stated in “Economic Benefits in the United States Summary”, Bureau of Labor Statistics, U.S. Department of Labor (September 24, 2020),

Medical care benefits were available to 89 percent of state and local government workers. Employers paid 86 percent of medical care premiums for single coverage plans and 71 percent for family coverage plans. The average flat monthly premium paid by employers for state and local government workers was \$576.34 for single coverage and \$1,235.07 for family coverage....

State and local government workers

- Seventy-six percent of workers participated in defined benefit plans. Forty-five percent of these workers participated in open defined benefits plans and 55 percent participated in frozen defined benefit plans that continued to accrue benefits.
- Eighteen percent of workers participated in defined contribution plans and employee contributions were required for 69 percent of these workers.
- Ten percent of workers had access to paid sick leave through a consolidated leave plan and 89 percent of workers with paid sick leave had a fixed number of sick days each year.
- Medical care and retirement benefits were not available to 1 percent of primary, secondary, and special education school teachers and 99 percent of these workers had access to both benefits.

According to the Nebraska Department of Labor, Nebraska’s Labor Force numbers 1,021,230 with 995,343 employed and 25,887 unemployed. Nebraska’s unemployment rate is 2.5% compared to the national unemployment rate of 5.9% and currently Nebraska has the lowest unemployment rate in the Nation. (June 2021 Data).

Compensation costs for state and local government workers increased 2.0 percent for during the 12-month period ending in June 2021. Wages and salaries increased 1.6 percent for the 12-month period ending in June 2021. Benefit costs increased 2.6 percent for the 12-month period ending in June 2021. Source: “Employment Cost Index”, Bureau of Labor Statistics, U.S. Department of Labor (7/30/2021).

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 “Economic News Release” at: <https://www.bls.gov/news.release/eci.toc.htm>

Retention of Staff

According to the U.S. Department of Labor, “The goal of the hiring process should be to attract and identify the individual who has the best mix of skills and attributes for the job available. Ensuring that all qualified individuals — including individuals with disabilities — can participate in the process is key to achieving this goal. Similarly, employers and employees both benefit from a work environment that facilitates the retention of all skilled, qualified workers through effective job accommodations for employees with disabilities.”

The Society for Human Resource Management (SHRM) states on its website:

Managing for employee retention involves strategic actions to keep employees motivated and focused so they elect to remain employed and fully productive for the benefit of the organization. A comprehensive employee retention program can play a vital role in both attracting and retaining key employees, as well as in reducing turnover and its related costs. All of these contribute to an organization's productivity and overall business performance. It is more efficient to retain a quality employee than to recruit, train and orient a replacement employee of the same quality.

Retention/turnover was the top workforce management challenge cited by 47% of HR professionals in the SHRM/Globeforce survey [Using Recognition and Other Workplace Efforts to Engage Employees](#).

Generally, an individual will stay with an organization if the pay, working conditions, developmental opportunities, etc., are equal to or greater than the contributions (e.g., time and effort) required of the employee. These judgments are affected by both the individual's *desire* to leave the organization and the *ease* with which he or she could depart. See [The Real Reason People Quit Their Jobs](#) and [13 Signs That Someone Is About to Quit, According to Research](#).

Practices that contribute to retention arise in all areas of HR, and all roles within an organization will need to work together to develop and implement multifaceted retention strategies. Broad-based and targeted strategies, or a combination of both, may be appropriate depending on the circumstances.

Effective practices in a number of areas can be especially powerful in enabling an organization to achieve its retention goals, including (1) recruitment, (2) socialization, (3) training and development, (4) employee engagement and (5) compensation with rewards.

With respect to compensation and rewards, SHRM indicates pay levels and satisfaction are only modest predictors of an employee's decision to leave the organization; however, a company has three possible strategies to consider:

1. Lead the market with respect to compensation and rewards.
2. Tailor rewards to individual needs in a person-based pay structure.



3. Explicitly link rewards to retention (e.g., tie vacation hours to seniority, offer retention bonuses or stock options to longer-term employees, or link defined benefit plan payouts to years of service).

SALARY RECOMMENDATIONS

Each of Nebraska's 93 counties operates within the same basic statutory framework with few exceptions related to whether a county operates as a commissioner or supervisor form of government for county boards. Each county is an individual political subdivision whose organizational structure further varies depending in part upon its population. *Just as populations vary*, so do the variables which affect county finances and their ability to pay county officials.

In arriving at acceptable salary range recommendations for the 2023-2026 term, committee members took into account a variety of factors, such as:

1. County population and valuation by alphabetical listing (See Appendix A)⁵;
2. County population (See Appendix B)⁵;
3. County valuations and levies (See Appendix C)⁵;
4. 2021 and estimated 2022 salaries of elected, deputy and appointed officials (Source is 2021 Survey to 93 Nebraska County Clerks);
5. Current benefits offered by counties (Source is 2021 Survey to 93 Nebraska County Clerks);
6. Cost-of-living adjustment factors counties now use;
7. Consumer Price Index (CPI –Midwest) increases 2019-2021;
8. Salary increases received by Nebraska state and legislative employees;
9. County Valuations and Levies; and
10. Most currently collected information of salaries of county officials in Colorado, Iowa, Missouri and South Dakota; and
11. “Nebraska County Census Populations with Decade Changes and Percent Changes: 1980 to 2020,”⁶

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 in

⁵ Sources for Appendices A, B and C are: (1) 2020 Census Bureau as prepared by UNO Center for Public Affairs Research 8/12/2021 and (2) Valuations and Levies – the 2020 Certificate of Taxes Levied Report CTL as of 12/17/2020 - Nebraska Dept. of Revenue Property Assessment Division

⁶ Source: Decennial Censuses, U.S. Census Bureau, Prepared by: UNO Center for Public Affairs Research, August 12, 2021 - <https://www.unomaha.edu/college-of-public-affairs-and-community-service/center-for-public-affairs-research/documents/data-county-pop-1980-to-2020census.xlsx>.



some instances. 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, 2022. 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 2019 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.

For purposes of establishing elected officials' salaries, it is important to keep in mind salaries are set for the county office and not an individual who currently holds that office or potentially will hold the office. Factors to consider when establishing salaries for elected officials have been previously discussed and special considerations for some offices are provided later in this report.

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 market conditions, but other factors such as societal values and political realities. Additionally, the training and skills, including education and technological background, 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 2021 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 \$42,900 minimum base established for base of Category 1 counties by the 2017 Salary Committee. Additionally, the same calculation for adjusting the high of the recommended salary range (\$54,200) for the high of recommended salary range base of Category 1 was used. 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 2017 recommendations. The committee then adjusted some of the counties' groupings and maintained 6 categories following those established by the 2017 Salary Committee for salary ranges.



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

Category	Minimum Recommended Salary 2023 (using June/June 2020 .4% 2020 and 2021 – 5.8%)	High of Recommended Salary Range 2023 (using June/June 2020 .4% 2020 & 2021 – 5.8%)
1	\$ 49,800	\$ 62,900
2	\$ 56,400	\$ 78,500
3	\$ 63,000	\$ 84,100
4	\$ 69,400	\$ 91,600
5	\$ 74,800	\$ 95,100
6	\$ 117,900	\$ 157,200

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 3.8 percent/% (calculated as follows – 0.4 % + 5.8 % + 4.5 % + 4.5 % = 15.2/4) adjustment to the actual salary for 2022 to determine the minimum salary for the term of office for 2023-2026. The 0.4 percent/% and 5.8 percent/% are actual 12-month percentage changes U.S. Department of Labor – Bureau of Labor Statistics for Midwest CPI-U figures for June-June 2019/2020 and June 2020/2021. The 4.5 percent/% for the next two years are estimates used by the Committee based on projections. 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 maintain the categories of counties established by the 2017 Salary Committee.

After establishing a range of salary levels for each county, the committee approved the following recommendations for the 2023-2026 term of office:

1. In view of the current economic conditions and the forecast for 2023-2026 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 \$49,800 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 annual salary of at least \$49,800, County Boards are strongly urged to include in their salary resolutions provisions for cost-of-living increases for calendar years 2024, 2025 and 2026. The salary resolution a County Board adopts prior to January 15, 2022 may



not be altered to increase or decrease a county official's salary during the 2023-2026 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

Following the adoption of the ranges for the categories of salaries in 2017 for county officials' salaries, there are very few counties that do not meet the minimum recommended salary from the 2017 minimum recommended salaries. Based on the 2019 Salary Survey, 81 of 93 counties were paying county officials at or above the minimum salary recommendation for 2019. This is a noteworthy increase in those counties paying a salary at or above the minimum salary recommendation as reflected from the 2017 report when 50 of 93 counties were paying county officials at or above the recommended minimum salary.

These observations played a significant factor in the Salary Committee determining that a salary range was appropriate for the 2023 Salary Recommendations report.

SALARY RANGES BY COUNTY

Included within the information reviewed by the Committee was a chart showing the differences between the actual salaries for 2021 and the minimum salary recommendations for the term of office beginning in 2023. From this chart, it was determined there were counties that did not meet the 2019 recommended minimum salary by as much as \$6,334. At the same time, there was a county that exceeded the recommended minimum salary by just over \$8,000 when comparing the county clerk's minimum recommended salary. The salaries of treasurers in 2021 ranged from \$100 to \$2,158 under the 2019 minimum salary recommendation within the counties' identified range. The offices of clerk and treasurer were selected because while differences in the workload in the various counties, each county has the office of clerk and treasurer.



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 that would ideally retain and attract knowledgeable and skilled county officials. 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 5, 2023.

70% Pop./ 30% Val. Range	Category	County	2020 Population	2020 Taxable Value	2020 Tax Rate	2020 Taxes Levied	Weighted 70% Pop./30% Val.
0-225,000,000	1	ARTHUR	434	229,740,977	0.26454600	607,771.65	68,922,597
0-225,000,000	1	BANNER	674	277,944,826	0.40817500	1,134,504.57	83,383,920
0-225,000,000	1	MCPHERSON	399	296,202,957	0.29107500	862,175.56	88,861,166
0-225,000,000	1	GRANT	611	299,648,082	0.30547500	915,353.33	89,894,852
0-225,000,000	1	THOMAS	669	309,486,955	0.28509100	882,321.82	92,846,555
0-225,000,000	1	LOUP	607	314,915,120	0.23570000	742,255.88	94,474,961
0-225,000,000	1	HOOKER	711	323,963,786	0.24149300	782,352.46	97,189,634
0-225,000,000	1	LOGAN	716	325,374,262	0.35173400	1,144,454.40	97,612,780
0-225,000,000	1	BLAINE	431	333,148,462	0.25214400	840,014.04	99,944,840
0-225,000,000	1	DEUEL	1,838	407,517,347	0.48560000	1,978,908.04	122,256,491
0-225,000,000	1	GARFIELD	1,813	440,153,731	0.28831000	1,269,012.85	132,047,388
0-225,000,000	1	HAYES	856	467,491,587	0.20989100	981,226.08	140,248,075
0-225,000,000	1	KEYA PAHA	769	479,014,845	0.19983700	957,252.42	143,704,992
0-225,000,000	1	BOYD	1,810	584,497,744	0.33249000	1,943,401.26	175,350,590
0-225,000,000	1	WHEELER	774	588,185,177	0.29089900	1,711,028.47	176,456,095
0-225,000,000	1	ROCK	1,262	658,972,069	0.43570500	2,871,180.85	197,692,504
0-225,000,000	1	SIOUX	1,135	660,464,765	0.21962200	1,450,531.03	198,140,224
0-225,000,000	1	KIMBALL	3,434	700,668,868	0.44969100	3,150,852.10	210,203,064
0-225,000,000	1	HITCHCOCK	2,616	702,491,059	0.27687800	1,945,048.28	210,749,149



70% Pop./30% Val. Range	Category	County	2020 Population	2020 Taxable Value	2020 Tax Rate	2020 Taxes Levied	Weighted 70% Pop./30% Val.
225,000,001-650,000,000	2	GARDEN	1,874	762,996,720	0.41365300	3,156,167.13	228,900,328
225,000,001-650,000,000	2	PAWNEE	2,544	767,180,377	0.25985400	1,993,553.20	230,155,894
225,000,001-650,000,000	2	BROWN	2,903	831,214,414	0.29986900	2,492,559.70	249,366,356
225,000,001-650,000,000	2	FRONTIER	2,519	850,960,452	0.25002200	2,127,598.76	255,289,899
225,000,001-650,000,000	2	GOSPER	1,893	852,399,274	0.24121500	2,056,117.07	255,721,107
225,000,001-650,000,000	2	DUNDY	1,654	874,025,701	0.22199600	1,940,307.22	262,208,868
225,000,001-650,000,000	2	VALLEY	4,059	904,966,200	0.33000000	2,986,393.58	271,492,701
225,000,001-650,000,000	2	SHERMAN	2,959	924,012,682	0.28799500	2,661,114.76	277,205,876
225,000,001-650,000,000	2	GREELEY	2,188	939,332,622	0.24372700	2,289,411.17	281,801,318
225,000,001-650,000,000	2	FURNAS	4,636	946,318,616	0.36911000	3,492,963.67	283,898,830
225,000,001-650,000,000	2	WEBSTER	3,395	962,674,076	0.38370100	3,693,795.22	288,804,599
225,000,001-650,000,000	2	DAWES	8,199	963,054,205	0.41275300	3,975,046.43	288,922,001
225,000,001-650,000,000	2	JOHNSON	5,290	963,994,045	0.27033400	2,606,010.59	289,201,917
225,000,001-650,000,000	2	HARLAN	3,073	967,345,712	0.23518800	2,275,092.54	290,205,865
225,000,001-650,000,000	2	FRANKLIN	2,889	972,874,680	0.28831600	2,804,958.53	291,864,426
225,000,001-650,000,000	2	THURSTON	6,773	995,345,073	0.41104100	4,091,281.68	298,608,263
225,000,001-650,000,000	2	NANCE	3,380	1,065,933,380	0.22722500	2,422,070.72	319,782,380
225,000,001-650,000,000	2	SHERIDAN	5,127	1,088,836,864	0.38888400	4,234,322.16	326,654,648
225,000,001-650,000,000	2	MORRILL	4,555	1,102,248,208	0.34499800	3,802,742.54	330,677,651
225,000,001-650,000,000	2	NUCKOLLS	4,095	1,112,172,827	0.26703500	2,969,895.55	333,654,715
225,000,001-650,000,000	2	NEMAHA	7,074	1,126,977,818	0.34526300	3,891,048.51	338,098,297
225,000,001-650,000,000	2	PERKINS	2,858	1,172,793,492	0.27217900	3,192,102.95	351,840,048
225,000,001-650,000,000	2	RED WILLOW	10,702	1,263,445,048	0.33145700	4,187,786.71	379,041,006
225,000,001-650,000,000	2	CHEYENNE	9,468	1,367,994,255	0.40672700	5,564,013.66	410,404,904
225,000,001-650,000,000	2	CHASE	3,893	1,368,051,798	0.23945500	3,275,869.10	410,418,265
225,000,001-650,000,000	2	RICHARDSON	7,871	1,373,795,438	0.34140600	4,690,230.29	412,144,141
225,000,001-650,000,000	2	HOWARD	6,475	1,378,796,714	0.16792300	2,315,318.07	413,643,547
225,000,001-650,000,000	2	DIXON	5,606	1,391,435,820	0.27724000	3,857,622.49	417,434,670
225,000,001-650,000,000	2	BOX BUTTE	10,842	1,456,358,003	0.37833500	5,509,919.53	436,914,990
225,000,001-650,000,000	2	STANTON	5,842	1,575,634,677	0.31578400	4,975,608.82	472,694,493
225,000,001-650,000,000	2	MERRICK	7,668	1,748,805,849	0.24590200	4,300,355.47	524,647,122
225,000,001-650,000,000	2	POLK	5,214	1,784,183,441	0.21995200	3,924,353.19	535,258,682
225,000,001-650,000,000	2	BURT	6,722	1,784,390,229	0.25974400	4,634,861.85	535,321,774
225,000,001-650,000,000	2	JEFFERSON	7,240	1,814,523,119	0.37307800	6,769,597.55	544,362,004
225,000,001-650,000,000	2	KEARNEY	6,688	1,820,602,907	0.25271300	4,600,906.85	546,185,554
225,000,001-650,000,000	2	THAYER	5,034	1,863,012,669	0.14939200	2,783,196.49	558,907,325
225,000,001-650,000,000	2	DAKOTA	21,582	1,881,213,724	0.36651100	6,894,850.93	564,379,225
225,000,001-650,000,000	2	KEITH	8,335	1,892,581,711	0.26377100	4,992,090.65	567,780,348
225,000,001-650,000,000	2	PIERCE	7,317	1,911,141,351	0.24566300	4,694,973.41	573,347,527
225,000,001-650,000,000	2	COLFAX	10,582	1,922,217,879	0.28474800	5,473,484.22	576,672,771
225,000,001-650,000,000	2	WAYNE	9,697	1,941,946,630	0.25812400	5,012,636.51	582,590,777
225,000,001-650,000,000	2	CLAY	6,104	2,069,839,654	0.26205100	5,424,042.26	620,956,169
225,000,001-650,000,000	2	CHERRY	5,455	2,121,822,335	0.20190100	4,283,993.53	636,550,519



70% Pop./ 30% Val. Range	Category	County	2020 Pop.	2020 Taxable Value	2020 Tax Rate	2020 Taxes Levied	Weighted 70% Pop./30% Val.
650,000,001-825,000,000	3	KNOX	8,391	2,249,934,216	0.16229700	3,651,560.19	674,986,139
650,000,001-825,000,000	3	PHELPS	8,968	2,288,627,460	0.18913500	4,328,602.57	686,594,516
650,000,001-825,000,000	3	BOONE	5,379	2,307,747,541	0.19207600	4,432,634.62	692,328,028
650,000,001-825,000,000	3	SALINE	14,292	2,358,058,400	0.32278500	7,611,456.58	707,427,524
650,000,001-825,000,000	3	OTOE	15,912	2,389,635,271	0.33604700	8,030,295.22	716,901,720
650,000,001-825,000,000	3	BUTLER	8,369	2,391,475,579	0.17619300	4,213,613.51	717,448,532
650,000,001-825,000,000	3	FILLMORE	5,551	2,403,673,572	0.20497800	4,927,008.84	721,105,957
650,000,001-825,000,000	3	ANTELOPE	6,295	2,425,893,938	0.25170700	6,106,154.83	727,772,588
650,000,001-825,000,000	3	CEDAR	8,380	2,500,511,534	0.24431500	6,109,134.98	750,159,326
650,000,001-825,000,000	3	CUMING	9,013	2,715,705,727	0.12520700	3,400,258.98	814,718,027
825,000,001-1,100,000,000	4	HAMILTON	9,429	2,899,671,599	0.18660300	5,410,880.34	869,908,080
825,000,001-1,100,000,000	4	SCOTTS BLUFF	36,084	3,058,412,928	0.42255900	12,923,622.05	917,549,137
825,000,001-1,100,000,000	4	HOLT	10,127	3,122,055,316	0.31851200	9,944,152.72	936,623,684
825,000,001-1,100,000,000	4	GAGE	21,704	3,131,851,169	0.38969900	12,204,788.48	939,570,544
825,000,001-1,100,000,000	4	SEWARD	17,609	3,152,552,994	0.29562300	9,319,694.73	945,778,225
825,000,001-1,100,000,000	4	DAWSON	24,111	3,367,679,894	0.32301000	10,877,955.92	1,010,320,846
825,000,001-1,100,000,000	4	YORK	14,125	3,397,453,264	0.21609900	7,341,902.54	1,019,245,867
825,000,001-1,100,000,000	4	WASHINGTON	20,865	3,436,449,514	0.34526400	11,864,836.29	1,030,949,460
825,000,001-1,100,000,000	4	CUSTER	10,545	3,478,266,385	0.20087600	6,987,001.62	1,043,487,297
1,100,000,001-5,000,000,000	5	CASS	26,598	3,801,412,013	0.36465100	13,861,881.60	1,140,442,223
1,100,000,001-5,000,000,000	5	ADAMS	31,205	3,856,273,818	0.29517100	11,382,630.26	1,156,903,989
1,100,000,001-5,000,000,000	5	SAUNDERS	22,278	4,122,910,611	0.22133200	9,125,365.90	1,236,888,778
1,100,000,001-5,000,000,000	5	MADISON	35,585	4,252,847,737	0.35996000	15,308,580.89	1,275,879,231
1,100,000,001-5,000,000,000	5	DODGE	37,167	4,766,118,749	0.22910100	10,919,315.85	1,429,861,642
1,100,000,001-5,000,000,000	5	LINCOLN	34,676	5,030,463,126	0.34954100	17,583,605.24	1,509,163,211
1,100,000,001-5,000,000,000	5	HALL	62,895	5,666,604,866	0.39055400	22,131,264.67	1,700,025,486
1,100,000,001-5,000,000,000	5	PLATTE	34,296	5,680,561,884	0.21053800	11,959,758.40	1,704,192,572
1,100,000,001-5,000,000,000	5	BUFFALO	50,084	6,400,355,352	0.32083100	20,534,347.88	1,920,141,664
5,000,000,001-20,000,000,000	6	SARPY	190,604	18,003,273,136	0.29690000	53,451,669.40	5,401,115,364
5,000,000,001-20,000,000,000	6	LANCASTER	322,608	29,360,798,500	0.28157600	82,672,999.11	8,808,465,376
5,000,000,001-20,000,000,000	6	DOUGLAS	584,526	50,943,488,085	0.29559000	150,583,896.85	15,283,455,594

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 \$850,000,000 valuation. County B has 4 county officials, excluding county board members, whose salaries need adjusted by approximately an additional \$5,000/official. Thus, the budget would increase by \$20,000/year which equals approximately an additional \$.0024 levy.
- **Example C** has a \$1,000,000,000 valuation. County C has 6 county officials, excluding county board members, whose salaries need adjusted by approximately an additional \$5,500/official. Thus, the budget would increase by \$33,000/year which equals approximately an additional \$.0033 levy.
- **Example D** has a \$1,800,000,000,000 valuation. County D has 6 county officials, excluding county board members, whose salaries need adjusted by approximately an additional \$4000/official. Thus, the budget would increase by \$24,000/year which equals approximately an additional \$.0013 levy.
- **Example E** has a \$3,500,000,000 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 \$.0007 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 additional workload and issues a multiple officeholder encounters daily. The committee further recommends that additional staffing may ease the workload somewhat, additional compensation should be considered for the elected official since the ultimate responsibility for the offices rest on their shoulders.

Shifting and Combined 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. combined assessors/register of deeds, clerk/register of deeds). 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.

Non-statutory 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.

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 ... or officers elected or appointed to a board ... 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 ... such ... board may be increased or diminished at the beginning of the full term of any member. Neb. Const. art. III, § 19. Therefore, county boards may choose to adjust their salaries every other year when a new term of office begins for new members of the board.

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

An Accountability and Disclosure Opinion, adopted by the Commission June 2017, addressed 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.*

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.

Based on a June 2017 map published by the Attorney Services Division of the Nebraska Supreme Court, 12 counties had 0 attorneys and 34 counties had 1-5 attorneys.

In some cases, the office of county attorney is a full-time position, curtailing the opportunity for private practice. It is suggested county boards consider the availability of potential county attorneys to fill the position of county attorney based on the qualifications required for the position.

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.

Neb. Const. Art. III, §19 applies to county offices and provides in part:

The compensation of any public officer, including any officer whose compensation is fixed by the Legislature, shall not be increased or diminished during his or her term of office ...

However, Neb. Rev. Stat. §23-1201.01(2) provides:

If there is no county attorney elected pursuant to section 32-522 or if a *vacancy* occurs for any other reason, the county board of such county may appoint a qualified attorney from any Nebraska county to the office of county attorney. In making such appointment, the county board shall *negotiate a contract with the attorney*, such contract to specify the terms and conditions of the appointment, including the compensation of the attorney, which compensation shall not be subject to sections 23-1114.02 to 23-1114.06.



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.

Engineers, Surveyors

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

Budget Preparation

While some county officials can be paid an additional amount for preparing the budget, if there is no reference in the salary resolution established prior to the election, the resolution should include some reference to paying the county clerk or other elected county officials for performing such duties. During the 2002 legislative session, LB 1018 passed so that county clerks are provided the same eligibility to receive payment for preparing the county budget as other county officials.⁸ (See sample resolutions for budget preparation.)

⁸ Neb. Rev. Stat. §§23-906 and 23-1302.



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.⁹ 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.

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.

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.

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, January 1, 2022, each sheriff must attend an increased number of continuing education hours each year following the first year of such sheriff's term of office. Thirty-

⁹ 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.



two hours (currently 20 hours) of education are required beginning January 1, 2023 on a variety of topics. Section 23-1701.01.

The county treasurer must annually complete continuing education through a program approved by the Auditor of Public Accounts, and proof of completion of such program shall be submitted to the Auditor of Public Accounts. Section 23-1601(6).

Caseloads

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

CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (CSLFRF) AND ELECTED OFFICIALS' COMPENSATION

[Frequently asked question](#) 10.5 of the Treasury Department related to Coronavirus State and Local Recovery Funds (CSLRF) provides, “Recipients may use funds for administering the CSFRF/CLFRF program”. Related to this issue and as a result of the passage of the CSLRF, some individuals have questioned whether various county officials can receive additional funds for performing duties required under CSLRF.

As previously described, [Nebraska Constitution Art. III, § 19](#) prohibits the Legislature from “increasing or decreasing the compensation of any public officer, including any officer whose compensation is fixed by the Legislature, during his term of office ...” If the individual is an elected official, the constitutional provisions referenced would be applicable to compensation for specific statutory duties assigned to the clerk of the district court’s office. Additionally, [NEB. REV. STAT. § 23-1114](#) provides in pertinent part:

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.

Based upon the above-mentioned constitutional and statutory provision and the statutes outlining the duties of the various elected county officials, the salary of the elected county officials cannot be increased or diminished during his or her term of office if the duties which he or she is to assume are already statutorily required for the that office. Therefore, the provisions within the salary resolution setting the salary for the county treasurer’s position would be effective until his or her term of office expires with respect to the responsibilities of the county office.

If there are duties outside an elected county officials statutory duties related to the CSLRF, not just an increased workload, then they could potentially receive compensation not as an elected county official, but for the compensation provided for the performance of the other duties of administering the CSLRF.



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 Act (Affordable Care Act) that become effective beginning in 2014 are designed to expand access to affordable health coverage.

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

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..

Although not the Eighth Circuit court that establishes precedent in Nebraska law, a court in 2016 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, cert. denied 137 Sup. Ct. 2117 (2017)). 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." Following the 2016 *Flores* decision the City petitioned the Supreme Court for review and certiorari was denied.

This court decision, prior discussions with representatives from the State Auditor's office, 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, 34 counties did not include any type of a cost-of-living provision for elected officials in the resolutions for salaries beginning in 2021. This is a slight increase in the counties that did not provide cost of living provisions for elected officials based on the 2017 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. Incorporating language to provide for a cost-of-living increase within the county officials’ salary resolution for a term of office is 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 (may be U.S. or Midwest) and may include a limit on percentage used;
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. Additionally, county boards may wish to consider limiting the maximum cost-of-living percentage in the event the percentage of CPI would escalate to a higher than anticipated percentage over time.

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

The University of Nebraska at Omaha Center for Public Affairs Research prepared a document titled, “Nebraska County Census Populations with Decade Changes and Percent Changes: 1980 to 2020,” with information from the Decennial Censuses, U.S. Census Bureau. A copy of this document is provided in Appendix E at the back of this report.

Although the initial reaction to a population loss in some counties would be a reduction in services required for 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 2023. 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 2024 shall be \$_____, for the calendar year 2025 shall be \$_____, and for the calendar year 2026 shall be \$_____.

Sample 2: (Flat Dollar Amount)

The annual salary for the office of _____ be established at \$_____ for the calendar year 2023. 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 2024 shall be \$_____, for the calendar year 2025 shall be \$_____, and for the calendar year 2026 shall be \$_____.

Sample 3: (Consumer Price Index (CPI))

The annual salary for the office of _____ be established at \$_____ for the calendar year 2023, plus an annual increase during the term of office (2024, 2025, 2026) based on the Consumer Price Index (CPI) as established by the Bureau of Labor Statistics, U.S. Department of Labor (may wish to add Midwest Index as source for CPI). 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 (CPI) with fixed ceiling)

The annual salary for the office of _____ be established at \$_____ for the calendar year 2023, plus an annual increase during the term of office (2024, 2025, 2026) based on the Consumer Price Index (CPI) as established by the Bureau of Labor Statistics, U.S. Department of Labor (may wish to add Midwest Index as source for CPI), 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 (CPI))

The annual salary for the office of _____ be established at \$_____ for the calendar year 2023, plus an annual increase during the term of office (2024, 2025, 2026) based on ___% of the Consumer Price Index (CPI), as established by the Bureau of Labor Statistics, U.S. Department of Labor (may wish to add Midwest Index as source for CPI). 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.



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 2023 and \$ _____ for 2024, \$_____ for 2025 and \$_____ for 2026.

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 Listing⁵

	2020 Pop.	2020 Taxable Value	2020 Tax Rate	2020 Taxes Levied	Counties	2020 Pop.	2020 Taxable Value	2020 Tax Rate	2020 Taxes Levied
Adams	31,205	\$3,856,273,818	0.29517100	\$11,382,630	Jefferson	7,240	\$1,814,523,119	0.37307800	\$6,769,598
Antelope	6,295	\$2,425,893,938	0.25170700	\$6,106,155	Johnson	5,290	\$963,994,045	0.27033400	\$2,606,011
Arthur	434	\$229,740,977	0.26454600	\$607,772	Kearney	6,688	\$1,820,602,907	0.25271300	\$4,600,907
Banner	674	\$277,944,826	0.40817500	\$1,134,505	Keith	8,335	\$1,892,581,711	0.26377100	\$4,992,091
Blaine	431	\$333,148,462	0.25214400	\$840,014	Keya Paha	769	\$479,014,845	0.19983700	\$957,252
Boone	5,379	\$2,307,747,541	0.19207600	\$4,432,635	Kimball	3,434	\$700,668,868	0.44969100	\$3,150,852
Box Butte	10,842	\$1,456,358,003	0.37833500	\$5,509,920	Knox	8,391	\$2,249,934,216	0.16229700	\$3,651,560
Boyd	1,810	\$584,497,744	0.33249000	\$1,943,401	Lancaster	322,608	\$29,360,798,500	0.28157600	\$82,672,999
Brown	2,903	\$831,214,414	0.29986900	\$2,492,560	Lincoln	34,676	\$5,030,463,126	0.34954100	\$17,583,605
Buffalo	50,084	\$6,400,355,352	0.32083100	\$20,534,348	Logan	716	\$325,374,262	0.35173400	\$1,144,454
Burt	6,722	\$1,784,390,229	0.25974400	\$4,634,862	Loup	607	\$314,915,120	0.23570000	\$742,256
Butler	8,369	\$2,391,475,579	0.17619300	\$4,213,614	Madison	35,585	\$4,252,847,737	0.35996000	\$15,308,581
Cass	26,598	\$3,801,412,013	0.36465100	\$13,861,882	McPherson	399	\$296,202,957	0.29107500	\$862,176
Cedar	8,380	\$2,500,511,534	0.24431500	\$6,109,135	Merrick	7,668	\$1,748,805,849	0.24590200	\$4,300,355
Chase	3,893	\$1,368,051,798	0.23945500	\$3,275,869	Morrill	4,555	\$1,102,248,208	0.34499800	\$3,802,743
Cherry	5,455	\$2,121,822,335	0.20190100	\$4,283,994	Nance	3,380	\$1,065,933,380	0.22722500	\$2,422,071
Cheyenne	9,468	\$1,367,994,255	0.40672700	\$5,564,014	Nemaha	7,074	\$1,126,977,818	0.34526300	\$3,891,049
Clay	6,104	\$2,069,839,654	0.26205100	\$5,424,042	Nuckolls	4,095	\$1,112,172,827	0.26703500	\$2,969,896
Colfax	10,582	\$1,922,217,879	0.28474800	\$5,473,484	Otoe	15,912	\$2,389,635,271	0.33604700	\$8,030,295
Cuming	9,013	\$2,715,705,727	0.12520700	\$3,400,259	Pawnee	2,544	\$767,180,377	0.25985400	\$1,993,553
Custer	10,545	\$3,478,266,385	0.20087600	\$6,987,002	Perkins	2,858	\$1,172,793,492	0.27217900	\$3,192,103
Dakota	21,582	\$1,881,213,724	0.36651100	\$6,894,851	Phelps	8,968	\$2,288,627,460	0.18913500	\$4,328,603
Dawes	8,199	\$963,054,205	0.41275300	\$3,975,046	Pierce	7,317	\$1,911,141,351	0.24566300	\$4,694,973
Dawson	24,111	\$3,367,679,894	0.32301000	\$10,877,956	Platte	34,296	\$5,680,561,884	0.21053800	\$11,959,758
Deuel	1,838	\$407,517,347	0.48560000	\$1,978,908	Polk	5,214	\$1,784,183,441	0.21995200	\$3,924,353
Dixon	5,606	\$1,391,435,820	0.27724000	\$3,857,622	Red Willow	10,702	\$1,263,445,048	0.33145700	\$4,187,787
Dodge	37,167	\$4,766,118,749	0.22910100	\$10,919,316	Richardson	7,871	\$1,373,795,438	0.34140600	\$4,690,230
Douglas	584,526	\$50,943,488,085	0.29559000	\$150,583,897	Rock	1,262	\$658,972,069	0.43570500	\$2,871,181
Dundy	1,654	\$874,025,701	0.22199600	\$1,940,307	Saline	14,292	\$2,358,058,400	0.32278500	\$7,611,457
Fillmore	5,551	\$2,403,673,572	0.20497800	\$4,927,009	Sarpy	190,604	\$18,003,273,136	0.29690000	\$53,451,669
Franklin	2,889	\$972,874,680	0.28831600	\$2,804,959	Saunders	22,278	\$4,122,910,611	0.22133200	\$9,125,366
Frontier	2,519	\$850,960,452	0.25002200	\$2,127,599	Scotts Bluff	36,084	\$3,058,412,928	0.42255900	\$12,923,622
Furnas	4,636	\$946,318,616	0.36911000	\$3,492,964	Seward	17,609	\$3,152,552,994	0.29562300	\$9,319,695
Gage	21,704	\$3,131,851,169	0.38969900	\$12,204,788	Sheridan	5,127	\$1,088,836,864	0.38888400	\$4,234,322
Garden	1,874	\$762,996,720	0.41365300	\$3,156,167	Sherman	2,959	\$924,012,682	0.28799500	\$2,661,115
Garfield	1,813	\$440,153,731	0.28831000	\$1,269,013	Sioux	1,135	\$660,464,765	0.21962200	\$1,450,531
Gosper	1,893	\$852,399,274	0.24121500	\$2,056,117	Stanton	5,842	\$1,575,634,677	0.31578400	\$4,975,609
Grant	611	\$299,648,082	0.30547500	\$915,353	Thayer	5,034	\$1,863,012,669	0.14939200	\$2,783,196
Greeley	2,188	\$939,332,622	0.24372700	\$2,289,411	Thomas	669	\$309,486,955	0.28509100	\$882,322
Hall	62,895	\$5,666,004,866	0.39055400	\$22,131,265	Thurston	6,773	\$995,345,073	0.41104100	\$4,091,282
Hamilton	9,429	\$2,899,671,599	0.18660300	\$5,410,880	Valley	4,059	\$904,966,200	0.33000000	\$2,986,394
Harlan	3,073	\$967,345,712	0.23518800	\$2,275,093	Washington	20,865	\$3,436,449,514	0.34526400	\$11,864,836
Hayes	856	\$467,491,587	0.20989100	\$981,226	Wayne	9,697	\$1,941,946,630	0.25812400	\$5,012,637
Hitchcock	2,616	\$702,491,059	0.27687800	\$1,945,048	Webster	3,395	\$962,674,076	0.38370100	\$3,693,795
Holt	10,127	\$3,122,055,316	0.31851200	\$9,944,153	Wheeler	774	\$588,185,177	0.29089900	\$1,711,028
Hooker	711	\$323,963,786	0.24149300	\$782,352	York	14,125	\$3,397,453,264	0.21609900	\$7,341,903
Howard	6,475	\$1,378,796,714	0.16792300	\$2,315,318	Totals	1,041,729	\$135,948,025,545		\$390,268,712



Appendix B -- County Populations, Valuations by Population⁵

	2020 Population	2020 Taxable Value	2020 Tax Rate	2020 Taxes Levied	Counties	2020 Population	2020 Taxable Value	2020 Tax Rate	2020 Taxes Levied
McPherson	399	\$296,202,957	0.29107500	\$862,176	Antelope	6,295	\$2,425,893,938	0.25170700	\$6,106,155
Blaine	431	\$333,148,462	0.25214400	\$840,014	Howard	6,475	\$1,378,796,714	0.16792300	\$2,315,318
Arthur	434	\$229,740,977	0.26454600	\$607,772	Kearney	6,688	\$1,820,602,907	0.25271300	\$4,600,907
Loup	607	\$314,915,120	0.23570000	\$742,256	Burt	6,722	\$1,784,390,229	0.25974400	\$4,634,862
Grant	611	\$299,648,082	0.30547500	\$915,353	Thurston	6,773	\$995,345,073	0.41104100	\$4,091,282
Thomas	669	\$309,486,955	0.28509100	\$882,322	Nemaha	7,074	\$1,126,977,818	0.34526300	\$3,891,049
Banner	674	\$277,944,826	0.40817500	\$1,134,505	Jefferson	7,240	\$1,814,523,119	0.37307800	\$6,769,598
Hooker	711	\$323,963,786	0.24149300	\$782,352	Pierce	7,317	\$1,911,141,351	0.24566300	\$4,694,973
Logan	716	\$325,374,262	0.35173400	\$1,144,454	Merrick	7,668	\$1,748,805,849	0.24590200	\$4,300,355
Keya Paha	769	\$479,014,845	0.19983700	\$957,252	Richardson	7,871	\$1,373,795,438	0.34140600	\$4,690,230
Wheeler	774	\$588,185,177	0.29089900	\$1,711,028	Dawes	8,199	\$963,054,205	0.41275300	\$3,975,046
Hayes	856	\$467,491,587	0.20989100	\$981,226	Keith	8,335	\$1,892,581,711	0.26377100	\$4,992,091
Sioux	1,135	\$660,464,765	0.21962200	\$1,450,531	Butler	8,369	\$2,391,475,579	0.17619300	\$4,213,614
Rock	1,262	\$658,972,069	0.43570500	\$2,871,181	Cedar	8,380	\$2,500,511,534	0.24431500	\$6,109,135
Dundy	1,654	\$874,025,701	0.22199600	\$1,940,307	Knox	8,391	\$2,249,934,216	0.16229700	\$3,651,560
Boyd	1,810	\$584,497,744	0.33249000	\$1,943,401	Phelps	8,968	\$2,288,627,460	0.18913500	\$4,328,603
Garfield	1,813	\$440,153,731	0.28831000	\$1,269,013	Cuming	9,013	\$2,715,705,727	0.12520700	\$3,400,259
Deuel	1,838	\$407,517,347	0.48560000	\$1,978,908	Hamilton	9,429	\$2,899,671,599	0.18660300	\$5,410,880
Garden	1,874	\$762,996,720	0.41365300	\$3,156,167	Cheyenne	9,468	\$1,367,994,255	0.40672700	\$5,564,014
Gosper	1,893	\$852,399,274	0.24121500	\$2,056,117	Wayne	9,697	\$1,941,946,630	0.25812400	\$5,012,637
Greeley	2,188	\$939,332,622	0.24372700	\$2,289,411	Holt	10,127	\$3,122,055,316	0.31851200	\$9,944,153
Frontier	2,519	\$850,960,452	0.25002200	\$2,127,599	Custer	10,545	\$3,478,266,385	0.20087600	\$6,987,002
Pawnee	2,544	\$767,180,377	0.25985400	\$1,993,553	Colfax	10,582	\$1,922,217,879	0.28474800	\$5,473,484
Hitchcock	2,616	\$702,491,059	0.27687800	\$1,945,048	Red Willow	10,702	\$1,263,445,048	0.33145700	\$4,187,787
Perkins	2,858	\$1,172,793,492	0.27217900	\$3,192,103	Box Butte	10,842	\$1,456,358,003	0.37833500	\$5,509,920
Franklin	2,889	\$972,874,680	0.28831600	\$2,804,959	York	14,125	\$3,397,453,264	0.21609900	\$7,341,903
Brown	2,903	\$831,214,414	0.29986900	\$2,492,560	Saline	14,292	\$2,358,058,400	0.32278500	\$7,611,457
Sherman	2,959	\$924,012,682	0.28799500	\$2,661,115	Otoe	15,912	\$2,389,635,271	0.33604700	\$8,030,295
Harlan	3,073	\$967,345,712	0.23518800	\$2,275,093	Seward	17,609	\$3,152,552,994	0.29562300	\$9,319,695
Nance	3,380	\$1,065,933,380	0.22722500	\$2,422,071	Washington	20,865	\$3,436,449,514	0.34526400	\$11,864,836
Webster	3,395	\$962,674,076	0.38370100	\$3,693,795	Dakota	21,582	\$1,881,213,724	0.36651100	\$6,894,851
Kimball	3,434	\$700,668,868	0.44969100	\$3,150,852	Gage	21,704	\$3,131,851,169	0.38969900	\$12,204,788
Chase	3,893	\$1,368,051,798	0.23945500	\$3,275,869	Saunders	22,278	\$4,122,910,611	0.22133200	\$9,125,366
Valley	4,059	\$904,966,200	0.33000000	\$2,986,394	Dawson	24,111	\$3,367,679,894	0.32301000	\$10,877,956
Nuckolls	4,095	\$1,112,172,827	0.26703500	\$2,969,896	Cass	26,598	\$3,801,412,013	0.36465100	\$13,861,882
Morrill	4,555	\$1,102,248,208	0.34499800	\$3,802,743	Adams	31,205	\$3,856,273,818	0.29517100	\$11,382,630
Furnas	4,636	\$946,318,616	0.36911000	\$3,492,964	Platte	34,296	\$5,680,561,884	0.21053800	\$11,959,758
Thayer	5,034	\$1,863,012,669	0.14939200	\$2,783,196	Lincoln	34,676	\$5,030,463,126	0.34954100	\$17,583,605
Sheridan	5,127	\$1,088,836,864	0.38888400	\$4,234,322	Madison	35,585	\$4,252,847,737	0.35996000	\$15,308,581
Polk	5,214	\$1,784,183,441	0.21995200	\$3,924,353	Scotts Bluff	36,084	\$3,058,412,928	0.42255900	\$12,923,622
Johnson	5,290	\$963,994,045	0.27033400	\$2,606,011	Dodge	37,167	\$4,766,118,749	0.22910100	\$10,919,316
Boone	5,379	\$2,307,747,541	0.19207600	\$4,432,635	Buffalo	50,084	\$6,400,355,352	0.32083100	\$20,534,348
Cherry	5,455	\$2,121,822,335	0.20190100	\$4,283,994	Hall	62,895	\$5,666,604,866	0.39055400	\$22,131,265
Fillmore	5,551	\$2,403,673,572	0.20497800	\$4,927,009	Sarpy	190,604	\$18,003,273,136	0.29690000	\$53,451,669
Dixon	5,606	\$1,391,435,820	0.27724000	\$3,857,622	Lancaster	322,608	\$29,360,798,500	0.28157600	\$82,672,999
Stanton	5,842	\$1,575,634,677	0.31578400	\$4,975,609	Douglas	584,526	\$50,943,488,085	0.29559000	\$150,583,897
Clay	6,104	\$2,069,839,654	0.26205100	\$5,424,042					



Appendix C -- County Populations, Valuations by Valuation⁵

	2020 Population	2020 Taxable Value	2020 Tax Rate	2020 Taxes Levied	Counties	2020 Population	2020 Taxable Value	2020 Tax Rate	2020 Taxes Levied
Arthur	434	\$229,740,977	0.26454600	\$607,772	Box Butte	10,842	\$1,456,358,003	0.37833500	\$5,509,920
Banner	674	\$277,944,826	0.40817500	\$1,134,505	Stanton	5,842	\$1,575,634,677	0.31578400	\$4,975,609
McPherson	399	\$296,202,957	0.29107500	\$862,176	Merrick	7,668	\$1,748,805,849	0.24590200	\$4,300,355
Grant	611	\$299,648,082	0.30547500	\$915,353	Polk	5,214	\$1,784,183,441	0.21995200	\$3,924,353
Thomas	669	\$309,486,955	0.28509100	\$882,322	Burt	6,722	\$1,784,390,229	0.25974400	\$4,634,862
Loup	607	\$314,915,120	0.23570000	\$742,256	Jefferson	7,240	\$1,814,523,119	0.37307800	\$6,769,598
Hooker	711	\$323,963,786	0.24149300	\$782,352	Kearney	6,688	\$1,820,602,907	0.25271300	\$4,600,907
Logan	716	\$325,374,262	0.35173400	\$1,144,454	Thayer	5,034	\$1,863,012,669	0.14939200	\$2,783,196
Blaine	431	\$333,148,462	0.25214400	\$840,014	Dakota	21,582	\$1,881,213,724	0.36651100	\$6,894,851
Deuel	1,838	\$407,517,347	0.48560000	\$1,978,908	Keith	8,335	\$1,892,581,711	0.26377100	\$4,992,091
Garfield	1,813	\$440,153,731	0.28831000	\$1,269,013	Pierce	7,317	\$1,911,141,351	0.24566300	\$4,694,973
Hayes	856	\$467,491,587	0.20989100	\$981,226	Colfax	10,582	\$1,922,217,879	0.28474800	\$5,473,484
Keya Paha	769	\$479,014,845	0.19983700	\$957,252	Wayne	9,697	\$1,941,946,630	0.25812400	\$5,012,637
Boyd	1,810	\$584,497,744	0.33249000	\$1,943,401	Clay	6,104	\$2,069,839,654	0.26205100	\$5,424,042
Wheeler	774	\$588,185,177	0.29089900	\$1,711,028	Cherry	5,455	\$2,121,822,335	0.20190100	\$4,283,994
Rock	1,262	\$658,972,069	0.43570500	\$2,871,181	Knox	8,391	\$2,249,934,216	0.16229700	\$3,651,560
Sioux	1,135	\$660,464,765	0.21962200	\$1,450,531	Phelps	8,968	\$2,288,627,460	0.18913500	\$4,328,603
Kimball	3,434	\$700,668,868	0.44969100	\$3,150,852	Boone	5,379	\$2,307,747,541	0.19207600	\$4,432,635
Hitchcock	2,616	\$702,491,059	0.27687800	\$1,945,048	Saline	14,292	\$2,358,058,400	0.32278500	\$7,611,457
Garden	1,874	\$762,996,720	0.41365300	\$3,156,167	Otoe	15,912	\$2,389,635,271	0.33604700	\$8,030,295
Pawnee	2,544	\$767,180,377	0.25985400	\$1,993,553	Butler	8,369	\$2,391,475,579	0.17619300	\$4,213,614
Brown	2,903	\$831,214,414	0.29986900	\$2,492,560	Fillmore	5,551	\$2,403,673,572	0.20497800	\$4,927,009
Frontier	2,519	\$850,960,452	0.25002200	\$2,127,599	Antelope	6,295	\$2,425,893,938	0.25170700	\$6,106,155
Gosper	1,893	\$852,399,274	0.24121500	\$2,056,117	Cedar	8,380	\$2,500,511,534	0.24431500	\$6,109,135
Dundy	1,654	\$874,025,701	0.22199600	\$1,940,307	Cuming	9,013	\$2,715,705,727	0.12520700	\$3,400,259
Valley	4,059	\$904,966,200	0.33000000	\$2,986,394	Hamilton	9,429	\$2,899,671,599	0.18660300	\$5,410,880
Sherman	2,959	\$924,012,682	0.28799500	\$2,661,115	Scotts Bluff	36,084	\$3,058,412,928	0.42255900	\$12,923,622
Greeley	2,188	\$939,332,622	0.24372700	\$2,289,411	Holt	10,127	\$3,122,055,316	0.31851200	\$9,944,153
Furnas	4,636	\$946,318,616	0.36911000	\$3,492,964	Gage	21,704	\$3,131,851,169	0.38969900	\$12,204,788
Webster	3,395	\$962,674,076	0.38370100	\$3,693,795	Seward	17,609	\$3,152,552,994	0.29562300	\$9,319,695
Dawes	8,199	\$963,054,205	0.41275300	\$3,975,046	Dawson	24,111	\$3,367,679,894	0.32301000	\$10,877,956
Johnson	5,290	\$963,994,045	0.27033400	\$2,606,011	York	14,125	\$3,397,453,264	0.21609900	\$7,341,903
Harlan	3,073	\$967,345,712	0.23518800	\$2,275,093	Washington	20,865	\$3,436,449,514	0.34526400	\$11,864,836
Franklin	2,889	\$972,874,680	0.28831600	\$2,804,959	Custer	10,545	\$3,478,266,385	0.20087600	\$6,987,002
Thurston	6,773	\$995,345,073	0.41104100	\$4,091,282	Cass	26,598	\$3,801,412,013	0.36465100	\$13,861,882
Nance	3,380	\$1,065,933,380	0.22722500	\$2,422,071	Adams	31,205	\$3,856,273,818	0.29517100	\$11,382,630
Sheridan	5,127	\$1,088,836,864	0.38888400	\$4,234,322	Saunders	22,278	\$4,122,910,611	0.22133200	\$9,125,366
Morrill	4,555	\$1,102,248,208	0.34499800	\$3,802,743	Madison	35,585	\$4,252,847,737	0.35996000	\$15,308,581
Nuckolls	4,095	\$1,112,172,827	0.26703500	\$2,969,896	Dodge	37,167	\$4,766,118,749	0.22910100	\$10,919,316
Nemaha	7,074	\$1,126,977,818	0.34526300	\$3,891,049	Lincoln	34,676	\$5,030,463,126	0.34954100	\$17,583,605
Perkins	2,858	\$1,172,793,492	0.27217900	\$3,192,103	Hall	62,895	\$5,666,604,866	0.39055400	\$22,131,265
Red Willow	10,702	\$1,263,445,048	0.33145700	\$4,187,787	Platte	34,296	\$5,680,561,884	0.21053800	\$11,959,758
Cheyenne	9,468	\$1,367,994,255	0.40672700	\$5,564,014	Buffalo	50,084	\$6,400,355,352	0.32083100	\$20,534,348
Chase	3,893	\$1,368,051,798	0.23945500	\$3,275,869	Sarpy	190,604	\$18,003,273,136	0.29690000	\$53,451,669
Richardson	7,871	\$1,373,795,438	0.34140600	\$4,690,230	Lancaster	322,608	\$29,360,798,500	0.28157600	\$82,672,999
Howard	6,475	\$1,378,796,714	0.16792300	\$2,315,318	Douglas	584,526	\$50,943,488,085	0.29559000	\$150,583,897
Dixon	5,606	\$1,391,435,820	0.27724000	\$3,857,622					



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. County board members may vote for themselves for the position of chair of the county board even if the chair has a higher salary. There is no "financial gain" and no conflict of interest involved in such a vote where the enhanced compensation for the chair is compensation provided by law.



Appendix E - Nebraska County Census Populations with Decade Changes and Percent Changes: 1980 to 2020⁶

Area	Total Population					Decade Population Change				Decade Percent Change (%)			
	1980	1990	2000	2010	2020	1980s	1990s	2000s	2010s	1980s	1990s	2000s	2010s
Nebraska	1,569,825	1,578,417	1,711,265	1,826,341	1,961,504	8,592	132,848	115,076	135,163	0.5	8.4	6.7	7.4
Adams	30,656	29,625	31,151	31,364	31,205	-1,031	1,526	213	-159	-3.4	5.2	0.7	-0.5
Antelope	8,675	7,965	7,452	6,685	6,295	-710	-513	-767	-390	-8.2	-6.4	-10.3	-5.8
Arthur	513	462	444	460	434	-51	-18	16	-26	-9.9	-3.9	3.6	-5.7
Banner	918	852	819	690	674	-66	-33	-129	-16	-7.2	-3.9	-15.8	-2.3
Blaine	867	675	583	478	431	-192	-92	-105	-47	-22.1	-13.6	-18.0	-9.8
Boone	7,391	6,667	6,259	5,505	5,379	-724	-408	-754	-126	-9.8	-6.1	-12.0	-2.3
Box Butte	13,696	13,130	12,158	11,308	10,842	-566	-972	-850	-466	-4.1	-7.4	-7.0	-4.1
Boyd	3,331	2,835	2,438	2,099	1,810	-496	-397	-339	-289	-14.9	-14.0	-13.9	-13.8
Brown	4,377	3,657	3,525	3,145	2,903	-720	-132	-380	-242	-16.4	-3.6	-10.8	-7.7
Buffalo	34,797	37,447	42,259	46,102	50,084	2,650	4,812	3,843	3,982	7.6	12.9	9.1	8.6
Burt	8,813	7,868	7,791	6,858	6,722	-945	-77	-933	-136	-10.7	-1.0	-12.0	-2.0
Butler	9,330	8,601	8,767	8,395	8,369	-729	166	-372	-26	-7.8	1.9	-4.2	-0.3
Cass	20,297	21,318	24,334	25,241	26,598	1,021	3,016	907	1,357	5.0	14.1	3.7	5.4
Cedar	11,375	10,131	9,615	8,852	8,380	-1,244	-516	-763	-472	-10.9	-5.1	-7.9	-5.3
Chase	4,758	4,381	4,068	3,966	3,893	-377	-313	-102	-73	-7.9	-7.1	-2.5	-1.8
Cherry	6,758	6,307	6,148	5,713	5,455	-451	-159	-435	-258	-6.7	-2.5	-7.1	-4.5
Cheyenne	10,057	9,494	9,830	9,998	9,468	-563	336	168	-530	-5.6	3.5	1.7	-5.3
Clay	8,106	7,123	7,039	6,542	6,104	-983	-84	-497	-438	-12.1	-1.2	-7.1	-6.7
Colfax	9,890	9,139	10,441	10,515	10,582	-751	1,302	74	67	-7.6	14.2	0.7	0.6
Cuming	11,664	10,117	10,203	9,139	9,013	-1,547	86	-1,064	-126	-13.3	0.9	-10.4	-1.4
Custer	13,877	12,270	11,793	10,939	10,545	-1,607	-477	-854	-394	-11.6	-3.9	-7.2	-3.6
Dakota	16,573	16,742	20,253	21,006	21,582	169	3,511	753	576	1.0	21.0	3.7	2.7
Dawes	9,609	9,021	9,060	9,182	8,199	-588	39	122	-983	-6.1	0.4	1.3	-10.7
Dawson	22,304	19,940	24,365	24,326	24,111	-2,364	4,425	-39	-215	-10.6	22.2	-0.2	-0.9
Deuel	2,462	2,237	2,098	1,941	1,838	-225	-139	-157	-103	-9.1	-6.2	-7.5	-5.3
Dixon	7,137	6,143	6,339	6,000	5,606	-994	196	-339	-394	-13.9	3.2	-5.3	-6.6
Dodge	35,847	34,500	36,160	36,691	37,167	-1,347	1,660	531	476	-3.8	4.8	1.5	1.3
Douglas	397,038	416,444	463,585	517,110	584,526	19,406	47,141	53,525	67,416	4.9	11.3	11.5	13.0
Dundy	2,861	2,582	2,292	2,008	1,654	-279	-290	-284	-354	-9.8	-11.2	-12.4	-17.6
Fillmore	7,920	7,103	6,634	5,890	5,551	-817	-469	-744	-339	-10.3	-6.6	-11.2	-5.8
Franklin	4,377	3,938	3,574	3,225	2,889	-439	-364	-349	-336	-10.0	-9.2	-9.8	-10.4
Frontier	3,647	3,101	3,099	2,756	2,519	-546	-2	-343	-237	-15.0	-0.1	-11.1	-8.6
Furnas	6,486	5,553	5,324	4,959	4,636	-933	-229	-365	-323	-14.4	-4.1	-6.9	-6.5
Gage	24,456	22,794	22,993	22,311	21,704	-1,662	199	-682	-607	-6.8	0.9	-3.0	-2.7
Garden	2,802	2,460	2,292	2,057	1,874	-342	-168	-235	-183	-12.2	-6.8	-10.3	-8.9
Garfield	2,363	2,141	1,902	2,049	1,813	-222	-239	147	-236	-9.4	-11.2	7.7	-11.5
Gosper	2,140	1,928	2,143	2,044	1,893	-212	215	-99	-151	-9.9	11.2	-4.6	-7.4
Grant	877	769	747	614	611	-108	-22	-133	-3	-12.3	-2.9	-17.8	-0.5



Appendix E (Cont'd)	Total Population					Decade Population Change				Decade Percent Change (%)			
	Area	1980	1990	2000	2010	2020	1980s	1990s	2000s	2010s	1980s	1990s	2000s
Greeley	3,462	3,006	2,714	2,538	2,188	-456	-292	-176	-350	-13.2	-9.7	-6.5	-13.8
Hall	47,690	48,925	53,534	58,607	62,895	1,235	4,609	5,073	4,288	2.6	9.4	9.5	7.3
Hamilton	9,301	8,862	9,403	9,124	9,429	-439	541	-279	305	-4.7	6.1	-3.0	3.3
Harlan	4,292	3,810	3,786	3,423	3,073	-482	-24	-363	-350	-11.2	-0.6	-9.6	-10.2
Hayes	1,356	1,222	1,068	967	856	-134	-154	-101	-111	-9.9	-12.6	-9.5	-11.5
Hitchcock	4,079	3,750	3,111	2,908	2,616	-329	-639	-203	-292	-8.1	-17.0	-6.5	-10.0
Holt	13,552	12,599	11,551	10,435	10,127	-953	-1,048	-1,116	-308	-7.0	-8.3	-9.7	-3.0
Hooker	990	793	783	736	711	-197	-10	-47	-25	-19.9	-1.3	-6.0	-3.4
Howard	6,773	6,057	6,567	6,274	6,475	-716	510	-293	201	-10.6	8.4	-4.5	3.2
Jefferson	9,817	8,759	8,333	7,547	7,240	-1,058	-426	-786	-307	-10.8	-4.9	-9.4	-4.1
Johnson	5,285	4,673	4,488	5,217	5,290	-612	-185	729	73	-11.6	-4.0	16.2	1.4
Kearney	7,053	6,629	6,882	6,489	6,688	-424	253	-393	199	-6.0	3.8	-5.7	3.1
Keith	9,364	8,584	8,875	8,368	8,335	-780	291	-507	-33	-8.3	3.4	-5.7	-0.4
Keya Paha	1,301	1,029	983	824	769	-272	-46	-159	-55	-20.9	-4.5	-16.2	-6.7
Kimball	4,882	4,108	4,089	3,821	3,434	-774	-19	-268	-387	-15.9	-0.5	-6.6	-10.1
Knox	11,457	9,564	9,374	8,701	8,391	-1,893	-190	-673	-310	-16.5	-2.0	-7.2	-3.6
Lancaster	192,884	213,641	250,291	285,407	322,608	20,757	36,650	35,116	37,201	10.8	17.2	14.0	13.0
Lincoln	36,455	32,508	34,632	36,288	34,676	-3,947	2,124	1,656	-1,612	-10.8	6.5	4.8	-4.4
Logan	983	878	774	763	716	-105	-104	-11	-47	-10.7	-11.8	-1.4	-6.2
Loup	859	683	712	632	607	-176	29	-80	-25	-20.5	4.2	-11.2	-4.0
McPherson	593	546	533	539	399	-47	-13	6	-140	-7.9	-2.4	1.1	-26.0
Madison	31,382	32,655	35,226	34,876	35,585	1,273	2,571	-350	709	4.1	7.9	-1.0	2.0
Merrick	8,945	8,049	8,204	7,845	7,668	-896	155	-359	-177	-10.0	1.9	-4.4	-2.3
Morrill	6,085	5,423	5,440	5,042	4,555	-662	17	-398	-487	-10.9	0.3	-7.3	-9.7
Nance	4,740	4,275	4,038	3,735	3,380	-465	-237	-303	-355	-9.8	-5.5	-7.5	-9.5
Nemaha	8,367	7,980	7,576	7,248	7,074	-387	-404	-328	-174	-4.6	-5.1	-4.3	-2.4
Nuckolls	6,726	5,786	5,057	4,500	4,095	-940	-729	-557	-405	-14.0	-12.6	-11.0	-9.0
Otoe	15,183	14,252	15,396	15,740	15,912	-931	1,144	344	172	-6.1	8.0	2.2	1.1
Pawnee	3,937	3,317	3,087	2,773	2,544	-620	-230	-314	-229	-15.7	-6.9	-10.2	-8.3
Perkins	3,637	3,367	3,200	2,970	2,858	-270	-167	-230	-112	-7.4	-5.0	-7.2	-3.8
Phelps	9,769	9,715	9,747	9,188	8,968	-54	32	-559	-220	-0.6	0.3	-5.7	-2.4
Pierce	8,481	7,827	7,857	7,266	7,317	-654	30	-591	51	-7.7	0.4	-7.5	0.7
Platte	28,852	29,820	31,662	32,237	34,296	968	1,842	575	2,059	3.4	6.2	1.8	6.4
Polk	6,320	5,668	5,639	5,406	5,214	-652	-29	-233	-192	-10.3	-0.5	-4.1	-3.6
Red Willow	12,615	11,705	11,450	11,055	10,702	-910	-255	-395	-353	-7.2	-2.2	-3.4	-3.2
Richardson	11,315	9,937	9,531	8,363	7,871	-1,378	-406	-1,168	-492	-12.2	-4.1	-12.3	-5.9
Rock	2,383	2,019	1,756	1,526	1,262	-364	-263	-230	-264	-15.3	-13.0	-13.1	-17.3
Saline	13,131	12,715	13,843	14,200	14,292	-416	1,128	357	92	-3.2	8.9	2.6	0.6
Sarpy	86,015	102,583	122,595	158,840	190,604	16,568	20,012	36,245	31,764	19.3	19.5	29.6	20.0
Saunders	18,716	18,285	19,830	20,780	22,278	-431	1,545	950	1,498	-2.3	8.4	4.8	7.2



Appendix E (Cont'd)	Total Population					Decade Population Change				Decade Percent Change (%)			
	Area	1980	1990	2000	2010	2020	1980s	1990s	2000s	2 010s	1980s	1990s	2000s
Scotts Bluff	38,344	36,025	36,951	36,970	36,084	-2,319	926	19	-886	-6.0	2.6	0.1	-2.4
Seward	15,789	15,450	16,496	16,750	17,609	-339	1,046	254	859	-2.1	6.8	1.5	5.1
Sheridan	7,544	6,750	6,198	5,469	5,127	-794	-552	-729	-342	-10.5	-8.2	-11.8	-6.3
Sherman	4,226	3,718	3,318	3,152	2,959	-508	-400	-166	-193	-12.0	-10.8	-5.0	-6.1
Sioux	1,845	1,549	1,475	1,311	1,135	-296	-74	-164	-176	-16.0	-4.8	-11.1	-13.4
Stanton	6,549	6,244	6,455	6,129	5,842	-305	211	-326	-287	-4.7	3.4	-5.1	-4.7
Thayer	7,582	6,635	6,055	5,228	5,034	-947	-580	-827	-194	-12.5	-8.7	-13.7	-3.7
Thomas	973	851	729	647	669	-122	-122	-82	22	-12.5	-14.3	-11.2	3.4
Thurston	7,186	6,936	7,171	6,940	6,773	-250	235	-231	-167	-3.5	3.4	-3.2	-2.4
Valley	5,633	5,169	4,647	4,260	4,059	-464	-522	-387	-201	-8.2	-10.1	-8.3	-4.7
Washington	15,508	16,607	18,780	20,234	20,865	1,099	2,173	1,454	631	7.1	13.1	7.7	3.1
Wayne	9,858	9,364	9,851	9,595	9,697	-494	487	-256	102	-5.0	5.2	-2.6	1.1
Webster	4,858	4,279	4,061	3,812	3,395	-579	-218	-249	-417	-11.9	-5.1	-6.1	-10.9
Wheeler	1,060	948	886	818	774	-112	-62	-68	-44	-10.6	-6.5	-7.7	-5.4
York	14,798	14,428	14,598	13,665	14,125	-370	170	-933	460	-2.5	1.2	-6.4	3.4



Appendix F – Additional Resources for Employment and Benefit Information

- Nebraska Association of County Officials (NACO) www.nebraskacounties.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)
([2021 Classification & Pay Plan – State of Nebraska](#))
- https://das.nebraska.gov/personnel/classcomp/payplan/docs/pay_plan_current.pdf 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>
- Iowa Association of County Officials Survey Information for Elected Officials, non-elected employees, benefit information
<https://www.iowacounties.org/member-resources/salary-survey/>
- [South Dakota](#) Association of County Commissioners (wage information on variety of county officials, employees)
<https://sdcountycommissioners.org/wp-content/uploads/2019/08/2019-Benefit-Survey-Result-Report.pdf>
- Society for Human Resource Management (SHRM) <https://www.shrm.org>

