

HB 23-1139
Fiscal Impacts

Position	Data				2025 Salary Increase					2027 Salary Increase					2025/2027 Total Salary Increase				
	Current Salary	Second Charge Salary	In-Charge Salary	Favorable (Unfavorable) Variance	I-A Salary	I-B Salary	\$ Change 2025	% Change I-A	\$ Change 2025 B	% Change I-B	\$ Change I-A 2027	% Change I-A 2027	\$ Change I-B 2027	% Change I-B 2027	\$ Change I-A 2025/2027	% Change I-A 2025/2027	\$ Change I-B 2025/2027	% Change I-B 2025/2027	
	Commissioner	\$ 109,374	NA	NA	NA	\$ 131,701	\$ 121,570	\$ -	-	\$ -	-	\$ 22,327	20%	\$ 12,196	11%	\$ 22,327	20%	\$ 12,196	11%
Commissioner	104,567	NA	NA	NA	131,701	121,570	27,134	26%	17,003	16%	-	-	-	-	27,134	26%	17,003	16%	
Commissioner	104,567	NA	NA	NA	131,701	121,570	27,134	26%	17,003	16%	-	-	-	-	27,134	26%	17,003	16%	
Assessor	109,374	130,410	(21,036)		131,701	121,570	-	-	-	-	22,327	20%	12,196	11%	22,327	20%	12,196	11%	
Treasurer	109,374	107,949	1,425		131,701	121,570	-	-	-	-	22,327	20%	12,196	11%	22,327	20%	12,196	11%	
Surveyor	6,638	NA	NA		8,297	7,659	-	-	-	-	1,659	25%	1,021	15%	1,659	25%	1,021	15%	
Clerk	109,374	87,973	21,401		131,701	121,570	-	-	-	-	22,327	20%	12,196	11%	22,327	20%	12,196	11%	
Sheriff	132,304	176,445	(44,141)		167,606	154,713	-	-	-	-	35,302	27%	22,409	17%	35,302	27%	22,409	17%	
Coroner	109,374	NA	NA		131,701	121,570	-	-	-	-	22,327	20%	12,196	11%	22,327	20%	12,196	11%	
Total	894,946	NA	NA		1,097,810	1,013,362	54,268	6%	34,006	4%	148,596	17%	84,410	9%	202,864	23%	118,416	13%	
Variable benefits	125,292				153,693	141,871	7,598	6%	4,761	4%	20,803	17%	11,817	9%	28,401	23%	16,578	13%	
Total	1,020,238				1,251,503	1,155,233	61,866	6%	38,767	4%	169,399	17%	96,227	9%	231,265	23%	134,994	13%	

Additional Information

Variable benefits include items such as FICA and retirement. Variable benefits are approximately 14% of the salary.
 An inflation adjustment will take effect in 2025 and 2027.
 The 2025 Budget will be planned and adopted in 2024.

Treasurer/Public Trustee Combined

Treasurer	\$ 109,374	\$ 107,949	\$ 1,425	\$ 131,701	\$ 121,570	\$ 22,327	20%	\$ 12,196	11%
Public Trustee	12,500	-	12,500	12,500	12,500	-	0%	-	0%
Treasurer Total	\$ 121,874	\$ 107,949	\$ 13,925	\$ 144,201	\$ 134,070	\$ 22,327	18%	\$ 12,196	10%

Revenue Forecast

1% increase in Base property tax	\$ 201,644	What are the future restriction to property tax given the significant change in assessed valuation?
1% increase in sales tax	101,518	How harsh will the recession be? Increases may not happen.
1% increase in auto use tax	6,097	How harsh will the recession be? Increases may not happen.
1% increase in building use tax	16,706	How harsh will the recession be? Increases may not happen.
1% increase in Assessor fees	-	How harsh will the recession be? Increases may not happen.
1% increase in Clerk fees	9,316	How harsh will the recession be? Real Estate fees are continuing to decrease.
1% increase in Treasurer fees	8,862	What are the future restriction to property tax given the significant change in assessed valuation?
1% increase in Sheriffs	-	
1% increase in Detention fees	\$ -	

Financial Statement Information

	Assessor	Clerk	Treasurer	Public Trustee	Surveyor	Sheriff	Detention Center	Coroner
Revenue	\$ 6,500	\$ 931,646	\$ 886,165	\$ 65,000	\$ -	\$ 156,100	\$ 311,126	\$ -
Expense	1,362,025	1,164,699	677,486	87,775	7,197	5,174,524	3,999,455	280,000
Net	\$ (1,355,525)	\$ (233,053)	\$ 208,679	(22,775)	(7,197)	(5,018,424)	(3,688,329)	(280,000)