

## **RESOLUTION NO. 07-03-23-52**

### **A RESOLUTION ESTABLISHING PAYROLL PROCEDURES FOR THE FISCAL YEAR THAT BEGINS ON JULY 1, 2023, AND ENDS ON JUNE 30, 2024**

**WHEREAS**, Chickasaw County has ten elected officials, including the Auditor, Attorney, Recorder, Sheriff, Treasurer, Supervisor – District 1, Supervisor – District 2, Supervisor – District 3, Supervisor – District 4, and Supervisor – District 5; and

**WHEREAS**, pursuant to *Iowa Code* section 331.907 each elected official shall be paid a salary during the fiscal year that begins on July 1, 2023, and ends on June 30, 2024, as set forth in Resolution No. 12-27-22-72; and

**WHEREAS**, the salary for each elected official shall only be paid for the actual time the elected official holds office; and

**WHEREAS**, non-elected officials who are employees of Chickasaw County shall only be paid for the actual hours worked; and

**WHEREAS**, the Chickasaw County Auditor manages payroll for several departments that are governed by an autonomous board; and

**WHEREAS**, in order to comply with new payroll auditing standards and to bring consistency to the overall payroll process, the Chickasaw County Board of Supervisors desires to establish formal payroll procedures for the fiscal year that begins on July 1, 2023, and ends on June 30, 2024.

**NOW, THEREFORE, BE IT RESOLVED** that effective immediately the Chickasaw County Board of Supervisors establishes the following formal payroll procedures for the fiscal year that begins on July 1, 2023, and ends on June 30, 2024, and directs the Chickasaw County Auditor to administer and comply with the same:

- A. The schedule of payroll periods and pay dates for ***ELECTED OFFICIALS*** is as follows (based upon 260 “working days” [Monday-Friday, including holidays]):

<u>Start Date</u>	<u>End Date</u>	<u>Pay Date</u>
07/01/23	07/14/23	07/14/23
07/15/23	07/28/23	07/28/23
07/29/23	08/11/23	08/11/23
08/12/23	08/25/23	08/25/23
08/26/23	09/08/23	09/08/23
09/09/23	09/22/23	09/22/23

09/23/23	10/06/23	10/06/23
10/07/23	10/20/23	10/20/23
10/21/23	11/03/23	11/03/23
11/04/23	11/17/23	11/17/23
11/18/23	12/01/23	12/01/23
12/02/23	12/15/23	12/15/23
12/16/23	12/29/23	12/29/23
12/30/23	01/12/24	01/12/24
01/13/24	01/26/24	01/26/24
01/27/24	02/09/24	02/09/24
02/10/24	02/23/24	02/23/24
02/24/24	03/08/24	03/08/24
03/09/24	03/22/24	03/22/24
03/23/24	04/05/24	04/05/24
04/06/24	04/19/24	04/19/24
04/20/24	05/03/24	05/03/24
05/04/24	05/17/24	05/17/24
05/18/24	05/31/24	05/31/24
06/01/24	06/14/24	06/14/24
06/15/24	06/28/24	06/28/24

- B. If an elected official leaves office prior to June 30, 2024, the elected official shall be paid a pro rata portion of their salary for every “working day” the elected official actually held office using the following formula: payment per “working day” = salary ÷ 260 “working days.” For example, if an elected official left office after 10/31/23, the elected official would be paid on 11/03/23 for seven “working days” (10/23/23-10/31/23).
- C. If a new elected official takes office by virtue of appointment or an election before June 30, 2024, the new elected official shall be paid a pro rata portion of their salary for every “working day” the elected official actually holds office using the same formula and beginning on the first “working day” the elected official holds office. For example, if a new elected official takes office on 11/01/23, the new elected official would be paid on 11/03/23 for three “working days” (11/01/23-11/03/23).
- D. These procedures assure (1) an elected official is not paid in advance, but only paid for the actual time the elected official holds office; (2) the elected official will be paid their entire salary during the fiscal year that begins on July 1, 2023, and ends on June 30, 2024; and (3) the budgeted amount for the salary of each elected official within each department is sufficient to cover a situation where a new elected official immediately replaces a departing elected official.


- E. The schedule of payroll periods and pay dates for all ***NON-ELECTED OFFICIALS*** who are employees of Chickasaw County is as follows:

Start Date	End Date	Pay Date
06/26/23	07/09/23	07/14/23
07/10/23	07/23/23	07/28/23
07/24/23	08/06/23	08/11/23
08/07/23	08/20/23	08/25/23
08/21/23	09/03/23	09/08/23
09/04/23	09/17/23	09/22/23
09/18/23	10/01/23	10/06/23
10/02/23	10/15/23	10/20/23
10/16/23	10/29/23	11/03/23
10/30/23	11/12/23	11/17/23
11/13/23	11/26/23	12/01/23
11/27/23	12/10/23	12/15/23
12/11/23	12/24/23	12/29/23
12/25/23	01/07/24	01/12/24
01/08/24	01/21/24	01/26/24
01/22/24	02/04/24	02/09/24
02/05/24	02/18/24	02/23/24
02/19/24	03/03/24	03/08/24
03/04/24	03/17/24	03/22/24
03/18/24	03/31/24	04/05/24
04/01/24	04/14/24	04/19/24
04/15/24	04/28/24	05/03/24
04/29/24	05/12/24	05/17/24
05/13/24	05/26/24	05/31/24
05/27/24	06/09/24	06/14/24
06/10/24	06/23/24	06/28/24
06/24/24	06/30/24 (FY End)	07/12/24


- F. The Land Use Administrator shall be paid a salary of \$7,500.00 during the fiscal year that begins on July 1, 2023, and ends on June 30, 2024; said salary shall be paid pursuant to the same schedule and rules that apply to elected officials.
- G. The Chickasaw County Auditor shall pay persons working in the following departments that are governed by an autonomous board as follows:
- a. Assessor.
    - i. The Assessor shall be paid pursuant to the same schedule and rules that apply to elected officials.
    - ii. All other persons working in this department shall be paid pursuant to the same schedule and rules that apply to non-elected officials.

- b. Conservation. All persons working in this department shall be paid pursuant to the same schedule and rules that apply to non-elected officials.
- c. Emergency Management Commission. All persons working in this department shall be paid pursuant to the same schedule and rules that apply to non-elected officials.
- d. Public Health. All persons working in this department shall be paid pursuant to the same schedule and rules that apply to non-elected officials.
- e. Veterans' Affairs. All persons working in this department shall be paid pursuant to the same schedule and rules that apply to non-elected officials.

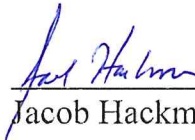
**HEREBY RESOLVED** by the Chickasaw County Board of Supervisors this 3<sup>rd</sup> day of July, 2023.

  
\_\_\_\_\_  
Matthew Kuhn, Chair

☒ Yes / ☐ No

  
\_\_\_\_\_  
Scott Cerwinske, Vice Chair


☒ Yes / ☐ No

  
\_\_\_\_\_  
Jacob Hackman

☒ Yes / ☐ No

\_\_\_\_\_  
Steven Breitbach

☐ Yes / ☐ No

  
\_\_\_\_\_  
Travis Suckow

☒ Yes / ☐ No

  
\_\_\_\_\_  
ATTEST: Sheila Shekleton, Auditor