

RESOLUTION 24-011

**RESOLUTION OF THE COLUSA COUNTY BOARD OF SUPERVISORS ESTABLISHING
THE SALARY AND BENEFITS FOR ELECTED DEPARTMENT HEADS**

WHEREAS, the Board of Supervisors is authorized to prescribe and set compensation amounts for County officers and County employees;

WHEREAS, Chapter 2, Article I, Section 2-14 of the Colusa County Code requires that, except as otherwise provided by law, the compensation paid to County employees shall be fixed by resolution adopted by a majority of the Board of Supervisors;

WHEREAS, the Board of Supervisors now wants to establish the compensation amounts to be paid to the County's Elected Department Heads effective March 26, 2024, with no expiration date.

NOW, THEREFORE BE IT RESOLVED, the Colusa County Board of Supervisors hereby approves the wages and benefits for the unrepresented County employees who are elected or appointed to an elected position, identified as Assessor, Auditor-Controller, Clerk-Recorder, District Attorney, Sheriff-Coroner and Treasurer-Tax Collector as described in Attachment A; and

BE IT FURTHER RESOLVED, the Colusa County Board of Supervisors retains the authority to modify the salary and benefits compensation package outlined in Attachment A at any time by resolution adopted by a majority of the Board of Supervisors; and

BE IT FURTHER RESOLVED, this Resolution shall nullify any prior Resolutions of the Board of Supervisors with regard to wages and benefits for the unrepresented County employees referenced above.

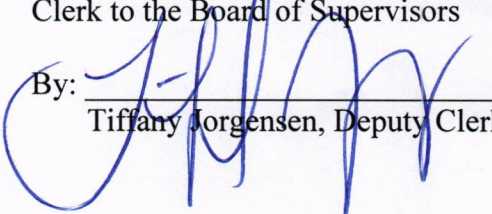
RESOLUTION PASSED AND ADOPTED this 26th day of March, 2024 by the following vote:

AYES: Supervisor Janice A. Bell, J. Merced Corona, Daurice K. Smith,
Kent S. Boes and Gary J. Evans.

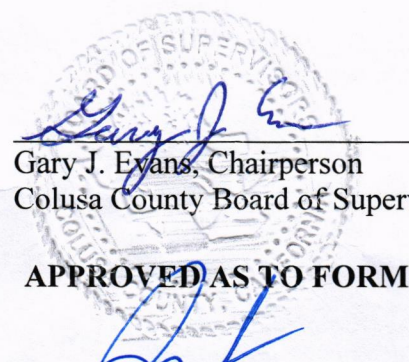
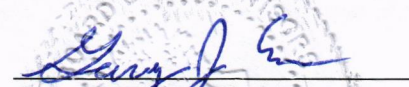
NOES: None.

ABSENT: None.

ATTEST: Wendy G. Tyler
Clerk to the Board of Supervisors

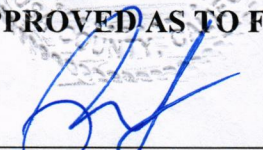
By: 

Tiffany Jorgensen, Deputy Clerk

Gary J. Evans, Chairperson
Colusa County Board of Supervisors

APPROVED AS TO FORM:



Richard Stout, County Counsel

Attachment A

This Attachment A to the Resolution adopted March 26, 2024 sets forth the wages and benefits for the unrepresented County employees who are elected or appointed to an elected position – Assessor, Auditor-Controller, Clerk-Recorder, District Attorney, Sheriff-Coroner, and Treasurer-Tax Collector. For the purposes of this document, they will be referred to collectively as “Covered Employees” or “Employees”. The positions of Assessor, Auditor-Controller, Clerk-Recorder, District Attorney and Treasurer-Tax Collector will be designated as “Non-Safety” and the position of Sheriff-Coroner will be designated as “Safety”.

Section 1 Salaries

A. Salaries

1. Effective January 1, 2024 the wages of all Covered Employees shall be brought to Median Mid-point as documented in the March 2024 update of the December 2023 Salary Survey attached as Appendix A. The current salary step system for elected officials and all prior resolutions shall be nullified upon adoption of a resolution containing these provisions.
2. Effective January 1, 2024 incumbent Elected Officials will receive an experience base salary adjustment based on their years of “relevant public service.” Relevant public service shall mean time spent in California County/City/State service, prior to initially assuming or being elected to office, with a strong nexus to the office. Time in elected office shall *not* apply to any experience adjustments.

The years of service thresholds are as stipulated below:

- Minimum 5 years – 2.5% of base salary
- Minimum 10 years – 5.0% of base salary
- Minimum 15 years – 7.5% of base salary

3. The receipt of the base salary adjustment shall require a subsequent Board action (brought forth as an agenda item by HR), following an individual’s initial assumption or election to office.
4. If an incumbent’s salary is greater than the base salary, plus any relevant experience base salary adjustment, no adjustments to salary will be made.
5. Commencing January 2026, each elected position’s base salary shall be adjusted at the same percentage and time as the Board of Supervisors salary adjustments occur

B. Executive Management Incentive Pay

1. Each Covered Employee who was hired before January 1, 2013 shall receive additional compensation entitled, “Executive Management Incentive Pay,” of \$435.00 per month.
2. Employees who are hired or promoted into or who leave a position covered by this document shall have this benefit pro-rated according to the period of time they were actually assigned to the covered position.
3. Executive Management Incentive Pay, which recognizes the unique nature of management positions, is Special Compensation as that term is defined in Section 571 of

Attachment A

the California Code of Regulations (CCR). As such, Management Incentive Pay will be reported to PERS. If, during the life of this document, Section 571 CCR is modified in such a manner that Executive Management Incentive Pay is no longer treated as Special Compensation by PERS, Covered Employees may request to explore the possible restructuring of this benefit.

4. Covered Employees hired after December 31, 2012 shall not be eligible to receive Executive Management Incentive Pay.

Section 2 Health and Welfare

The County provides the health and welfare benefits identified in the Colusa County Personnel Rules to all Covered Employees subject to the terms which follow:

A. Medical Insurance

1. The County will contract with the Public Employees' Retirement System (PERS) for the purpose of providing medical insurance benefits for active employees and eligible retired employees in accordance with the Public Employees Medical and Hospital Care Act ("PEMHCA"). Eligibility of active and retired employees and the dependents of active and retired employees to participate in this program shall be in accordance with regulations promulgated by CalPERS.
2. Pursuant to Government Code section 22892 (a) the County will contribute the statutory minimum employer contribution (MEC) on behalf of each active employee and each retiree who subscribes for coverage.
3. Except as provided herein, Covered Employees shall purchase medical insurance through the CalPERS Medical Program.
 - a. Covered Employees who have alternative medical insurance coverage from another source, which provides "Minimum Essential Coverage" as that term is defined by the agencies responsible for the administration of the Affordable Care Act, may, by providing written proof of such alternative coverage to the County, opt out of the CalPERS Medical Program. Covered Employees who opt out of the CalPERS Medical Program shall be required to provide written confirmation of alternative Minimum Essential Coverage annually thereafter, during the CalPERS open enrollment period. If such confirmation is not provided, the employee shall be required to enroll in the PERS Medical Program.

B. Dental Insurance

1. The County will continue to make dental insurance available to active employees and the eligible dependents of active employees through the County sponsored dental plans. The County's contributions toward such dental insurance shall be capped at \$45.00 per month.
2. Except as provided herein, Covered Employees shall be required to purchase dental

Attachment A

insurance through the County sponsored plan. Covered Employees who have dental insurance coverage from another source may, by providing written proof of such alternative coverage to the County, opt out of the dental plan. Covered Employees who opt out of the dental plan shall be required to provide written confirmation of alternative coverage annually thereafter, during the dental plan open enrollment period. If such confirmation is not provided, the employee shall be required to enroll in the dental plan.

- a. Covered Employees who were hired prior to January 1, 2013 and who opt out of the dental plan pursuant to Section B.2. above, shall be provided a \$45.00 per month cash-in-lieu benefit which the employee may deposit into an appropriate account within the County Cafeteria Plan or may be taken as a cash payment that will be applied to the employee's monthly paycheck. Amounts taken as cash will be treated as taxable income.

C. Cafeteria Plan

1. The County will make Cafeteria Plan available to all Covered Employees. At a minimum, the County Cafeteria Plan will provide non-elective County contributions that may be used to pay all or a portion of the monthly premium for county-sponsored group health insurance, and the pre-tax payments of the employee share of county-sponsored group health insurance premiums. The County Cafeteria Plan will also include a Flexible Spending Account and a Dependent Care Account into which employees may make pre-tax contributions through the execution of Salary Reduction Agreements. Participation in the County Cafeteria Plan shall be pursuant to the terms, conditions and restrictions of the Plan Administrator and shall be subject to the terms that follow
2. Employees Hired Before January 1, 2013.
 - a. Effective with the December 1, 2023 paycheck, the County will make the below listed non-elective contributions into the Cafeteria Plan on behalf of each Covered Employee who is enrolled in the CalPERS medical plan pursuant to Section A.3., sufficient that when combined with the MEC totals the following:
 - i. For employees who are enrolled in employee only coverage, the County will contribute a maximum of \$482.75 a month.
 - ii. For employees who are enrolled in employee plus one coverage, the County will contribute a maximum of \$1,400.49 a month.
 - iii. For employees who are enrolled in family coverage, the County will contribute a maximum of \$1,951.14 a month.
 - b. Effective December 1, 2024 the County will make non-elective contributions into the Cafeteria Plan on behalf of each Covered Employee who is enrolled in the CalPERS medical plan pursuant to Section A.3., sufficient that when combined with the MEC totals the following:
 - i. For employees who are enrolled in employee only coverage, the County will contribute the greater of \$482.75 a month or a dollar amount sufficient that when

Attachment A

combined with the MEC is equivalent to the actual premium, minus \$435, for employee only coverage based on CalPERS select.

- ii. For employees who are enrolled in employee plus one coverage, the County will contribute the greater of \$1,400.49 a month or a dollar amount sufficient that when combined with the MEC is equivalent to the actual premium, minus \$435, for employee plus one coverage based on CalPERS select.
- iii. For employees who are enrolled in family coverage, the County will contribute the greater of \$1,951.14 a month or a dollar amount sufficient that when combined with the MEC is equivalent to the actual premium, minus \$435, for family coverage based on CalPERS select.

3. Employees Hired After December 31, 2012 Covered Employees.

- a. Effective with the December 1, 2023 paycheck, the County will make non-elective contributions into the Cafeteria Plan on behalf of each Covered Employee who is enrolled in the CalPERS medical plan pursuant to Section A.3., sufficient that when combined with the MEC totals the following:
 - i. For employees who are enrolled in employee only coverage, the County will contribute a maximum of \$917.75 a month.
 - ii. For employees who are enrolled in employee plus one coverage, the County will contribute a maximum of \$1,835.49 a month.
 - iii. For employees who are enrolled in family coverage, the County will contribute a maximum of \$2,386.14 a month.
- 4. In the event an employee has excess County Cafeteria contributions (before or after AFLAC or Colonial), the dollar equivalent thereof shall be contributed to the employee's Health Reimbursement Account (HRA) to the extent allowable by law.
- 5. In subsequent years, the Cafeteria plan offered to the Elected Officials will be equivalent to the Appointed Department Heads, excluding executive management incentive pay. .

D. Cash-In-Lieu of Medical Coverage

- 1. Subject to Section D.2 below, Covered Employees who, pursuant to Section A.3.a, above elect not to receive County-sponsored PERS health benefits, the County will provide monthly cash-in-lieu benefit which the employee may deposit into an appropriate account within the County Cafeteria Plan or may be taken as a cash payment that will be applied to the employee's monthly paycheck. Amounts taken as cash will be treated as taxable income.
 - a. Covered Employees hired prior to January 1, 2013 and who qualify for the above-described cash-in-lieu benefit shall receive \$435 per month.
 - b. Employees hired after December 31, 2012 and who qualify for the above-described cash-in-lieu benefit shall receive \$374 per month for Non-Safety Covered Employees

Attachment A

and \$274.00 per month for Safety Covered Employees. Effective January 1, 2025 all Employees will receive \$400 per month.

2. It is specifically understood that the cash-in-lieu benefits provided pursuant to this Agreement are subject to the ACA compliance provision detailed in Section G, below.

E. Vision Care and Employee Assistance Plans

1. Vision insurance shall be provided in accordance with the Vision Plan and shall include at a minimum an annual examination and the replacement of lenses and frames every twelve (12) months. The County will contribute one-hundred percent (100%) of the monthly premium for employee-only coverage. Covered Employees may enroll eligible family members at the employee's expense and subject to the rules of the insurance provider.
2. The County shall provide to each Covered Employee an Employee Assistance Plan that includes up to six (6) visits during each calendar year with a designated Health Care Provider. Such Employee Assistance shall be strictly confidential and the employee need only show proof of employment with Colusa County to receive this benefit.

F. Health Reimbursement Arrangement

1. The County will make an IRS qualified Health Reimbursement Arrangement ("HRA") available for eligible Covered Employees who retire from the County and enroll in the County-Sponsored Health Plan. Subject to the conditions described below, the County will make monthly contributions into the HRA on behalf of each eligible retiree.
 - a. For employees hired before January 1, 2013 and who retired prior to the execution of this document, the County will continue to contribute \$128.26 per month to the retiree's HRA. This retiree HRA contribution is separate from and in addition to the PEMHCA Minimum Employer Contribution (MEC).
 - b. For Employees hired before January 1, 2013 and who retire following the execution of this document, the County will contribute \$128.26 per month, less any future increases to the MEC, to the retiree's HRA, so that the combination of the MEC and the retiree HRA contribution does not exceed \$267.26 per month. This retiree HRA contribution is separate from the MEC.
 - c. Employees hired after January 1, 2013 and who subsequently retire are not eligible for the \$128.26 retiree HRA contribution provided herein. Such retirees receive only the MEC.
2. County will contribute \$50 per month into individual IRS qualified Health Reimbursement Arrangement (HRA) accounts for each active employee. This contribution is in addition to any excess cafeteria funds. Employees will be responsible for any administrative fees associated with their HRA account. Upon retirement the remaining balance of an active employee's HRA will be rolled into the employee's retiree HRA.

G. Health Care Compliance

1. It is the intent of the Parties to comply with legislative and regulatory requirements for the provision of health care. If, during the period covered by this document, it is determined

Attachment A

that the County is out of compliance with any health care related mandate or mandates, the County will take the steps necessary to comply.

2. If the actions deemed necessary to comply with the legislative and regulatory requirements impact benefits provided to Covered Employees, the County will meet with Covered Employees regarding these impacts.

Section 3 Retirement

A. Retirement Plans

1. Miscellaneous Employees

- a. Subject to all rules and procedural requirements of PERS, Covered Miscellaneous Employees who are hired after December 31, 2012 who are "New Members" as that term is defined by PERS, shall be enrolled in the 2% at age 62 Plan pursuant to California Government Code (Government Code) Section 7522.20, with final compensation based on the highest average annual compensation paid over a consecutive three-year period.
- b. For Covered Miscellaneous Employees hired prior to January 1, 2013 the County will continue to contract with PERS for the 3% at age 60 Plan pursuant to Government Code Section 21354.3, with final compensation based on the highest paid consecutive twelve (12) months pursuant to Government Code Section 20042.

2. Safety Employees

- a. Subject to all rules and procedural requirements of California Public Employees' Retirement System (PERS), Covered Safety Employees hired after December 31, 2012 who are "New Members" as that term is defined by PERS, shall be enrolled in the 2.5% at age 57 Plan pursuant to Government Code Section 7522.25(c), with final compensation based on the highest average annual compensation paid over a consecutive three-year period.
- b. Subject to all rules and procedural requirements of PERS, including those that require certain optional benefits be made available to members of pooled plans, for Covered Safety Employees hired prior to January 1, 2013, the County will continue to contract with PERS for the 3% at age 50 Plan pursuant to Government Code Section 21362.2, with final compensation based on the highest paid consecutive twelve (12) months pursuant to Government Code Section 20042.

3. Optional Benefits

- a. To the extent allowable by PERS, the County will continue to provide the optional retirement enhancement, Military Service Credit as Public Service for Miscellaneous and Safety employees pursuant to Government Code Section 21024.
- b. To the extent allowable by PERS, the County will continue to provide the Pre-Retirement Option 2W Death Benefit pursuant to Government Code Section 21548.

Attachment A

B. Retirement Plan Contributions

1. County Contributions

- a. Subject to all rules and procedural requirements of California Public Employees' Retirement System (PERS) the County will pay the employer's share of PERS contributions, pursuant to the provisions of Sections 2 and 3, below.

2. Employee Contributions - New Members

- a. Covered Employees who are "New Members" as that term is defined by PERS, shall contribute to PERS an amount equal to one-half of the normal cost of the Plan to which they are enrolled.

3. Employee Contributions - Classic Members

- a. Classic Safety Member employees shall contribute twelve percent (12%) to PERS. The employee member contribution is 9%. An additional cost sharing pension contribution of three percent (3%) shall initially be implemented outside of a CalPERS contract amendment as authorized by Government Code Section 20516(f). As soon as administratively feasible the County shall implement a PERS contract amendment to reflect a member contribution of twelve percent (12%). If the county fails to initiate the contract amendment before September 1, 2020, Classic Members shall discontinue paying the additional three percent (3%) contribution.
- b. Beginning on July 1, 2016, subject to all the rules and procedural requirements of PERS, Covered Employees who are Classic Members as that term is defined by PERS shall increase their contribution to PERS by an amount equal to one-half of any general wage increase provided to such employees not to exceed the cap on such contributions established by Government Code Section 20516.5 (b), with such increase in PERS contributions to be effective on the same date as the general wage increase. This provision will then be applied to each subsequent general wage increase provided to the Classic Members of this bargaining unit until such time that employees are contributing an amount equal to one-half of the normal cost of the PERS Plan to which they are enrolled, not to exceed the cap on such contributions established by Government Code Section 20516.5 (b). It is understood that the final application of this Section could result in an increased employee contribution that is less than one-half of the corresponding general wage increase. It is further understood that this provision shall not be applied to classification-specific equity adjustments.

C. Federal Insurance Contribution Act (FICA) Tax

1. The County shall pay the employer share of FICA taxes and Covered Employees shall pay the employee share of FICA taxes.

D. Internal Revenue Code Section 457 Deferred Compensation Plans

1. The County will continue to make IRC section 457 deferred compensation plans (IRC 457 Plans) available to Covered Employees, subject to the terms and conditions of plan

Attachment A

sponsors which, in some cases, may require minimum employee contributions. Employee participation in such plans is voluntary.

- a. Except for the matching contributions provided below, the County shall not make contributions on behalf of Covered Employees. Effective January 1, 2024, the County will match employee contributions to a county-offered IRC 457 Plan as follows:
 - i. For Elected Department Officials up to \$100.00 per month. To qualify for matching contributions, elected department officials must contribute an amount equal to or greater than the plan minimum contribution.
- b. Specific information regarding each of the available IRC 457 Plans may be obtained from the Human Resources Department.

Section 4 Miscellaneous

A. Required Licenses.

1. Covered Employees are responsible for meeting the requirements and for paying any fees involved in obtaining necessary licenses, certificates, permits, and registrations. However, where such licenses, certificates, permits, and registrations are required in order for the employee to maintain his/her current position, reimbursement may be sought from his/her employer upon proof of successful completion of tests or other requirements.

B. Vehicle Allowance.

1. Effective January 1, 2024 the County shall contribute a \$250.00 per month vehicle allowance for in-county travel. Any elected official that is assigned a County take home vehicle will not receive a vehicle allowance.

Section 5 PERSONNEL RULES

Any terms and conditions of employment not specifically discussed herein shall be governed by the provisions of Colusa County Personnel Rules.



County of Colusa

Elected Department Head Salary Survey Report

Revised March 2024

Prepared by:

Kim Catacutan
Human Resources Consultant
Catacutan Consulting, LLC



Table of Contents

INTRODUCTION 1

SALARY SURVEY RESULTS 2

OBSERVATIONS..... 5

APPENDIX A: SALARY SURVEY SUMMARY 6

APPENDIX B: SALARY SURVEY DETAILS BY CLASSIFICATION 7

INTRODUCTION

Colusa County engaged the services of Catacutan Consulting, LLC, to conduct a salary survey of their elected department heads. The primary goal of this project was to compare the base salaries of the County's six elected department heads to the relevant labor market, which consists of nine predetermined comparator counties: Amador, Butte, Glenn, Lake, Shasta, Sutter, Tehama, Yolo, and Yuba.

The salary data for each comparator county was found online, including a review of their class specifications, salary schedules, budgets, and organizational charts. Colusa County's classifications were matched to the most similar classifications at the comparator counties. The comparator median was calculated for each classification because it is less likely to be affected by outliers and extreme values.

Elected department head classifications have 23 salary steps, and new employees are placed at step 6 when they start working with the County. For elected department head classifications, steps 1 and 6 were compared to the labor market minimum salary, and steps 6, 10, and 23 were compared to the labor market maximum salary. The incumbents' actual salaries on August 15, 2023, were also compared to the labor market minimum and maximum salaries.

All of the elected department head classifications are compensated for 37.5 hours per week, with the exception of the Sheriff/Coroner, which is compensated for 40 hours per week. For a 37.5-hour classification, there are typically three options to ensure that the survey compares apples to apples, so to speak, at the comparator agencies: (1) compare hourly salaries at all agencies; (2) if monthly or annual salaries are compared, convert the comparator salaries to 162.5 hours per month or 1950 hours per year; or (3) convert the County's salary to 173.33 hours per month or 2080 hours per year. This salary survey compared hourly salaries rather than monthly or annual salaries.

It should be noted that all of the comparator salaries appear to be based on a 40-hour work week. An FLSA-exempt, salaried employee is paid the same amount, whether they work 30 hours or 50 hours per week; therefore, an argument could be made to compare the monthly salaries, independent of the weekly working hours of the classification. That said, when other agencies include Colusa County in their salary surveys, they will likely account for the 37.5-hour work week displayed on the salary schedules. If the County expects employees in 37.5-hour classifications to work 40 hours per week, they should be categorized as 40-hour classifications.

SALARY SURVEY RESULTS

Summary of Results

Below is a brief summary of the salary survey results for the elected department head classifications:

- At step 1, all six classifications are at or below the labor market minimum.
- At step 6, two of the six classifications are more than 10% below the labor market maximum:
 1. Sheriff/Coroner (-15.57%)
 2. Treasurer/Tax Collector (-24.91%)
- At step 15, none of the classifications are more than 10% below the labor market maximum.
- All elected department head classifications are significantly below the labor market minimum at step 1 and significantly above the labor market maximum at step 23.

On the tables in this report, green font means the County's salary is **more than 10% above** the labor market; red font means it is **more than 10% below** the labor market; and black font means it is within 10% of the labor market.

Elected Department Head Salaries

The tables below show: (1) the percentage Colusa County's elected department head classifications are above or below the labor market at salary steps 1, 6, 10, 15, and 23; and (2) the percentage Colusa County's incumbents' salaries are above or below the labor market.

There is a clear pattern for all elected department head salary ranges: step 1 is significantly below the labor market minimum, and step 23 is significantly above the labor market maximum. For all elected department head classifications, there is only \$2 to \$3 per hour difference between the labor market median minimum and maximum salaries.

All elected department head incumbents, except Treasurer/Tax-Collector, have current actual salaries that are within 10% of the labor market maximum.

Classifications

Elected Department Head	Colusa Step 1: % Above or Below Median Minimum	Colusa Step 6: % Above or Below Median Minimum	Colusa Step 6: % Above or Below Median Maximum	Colusa Step 10: % Above or Below Median Maximum	Colusa Step 15: % Above or Below Median Maximum	Colusa Step 23: % Above or Below Median Maximum
ASSESSOR/DIRECT ASMT OFF	-24.92%	-3.82	-6.44%	3.30%	16.89%	42.45%
AUDITOR/CONTROLLER	-21.10%	1.07	-2.98%	7.11%	21.20%	47.71%
COUNTY CLERK/RECORDER	-26.87%	-6.31	-9.03%	0.46%	13.68%	38.56%
DISTRICT ATTORNEY	-24.44%	-3.54	-3.54%	6.50%	20.51%	46.87%
SHERIFF/CORONER	-31.57%	-12.64	-15.57%	-6.79%	5.47%	28.54%
TREAS/TAX COLL-PUB GUARD	-39.67%	-22.87	-24.91%	-17.09%	-6.16%	14.38%

Incumbents

Elected Department Head	Median Minimum	Median Maximum	Incumbent: Actual Salary	Incumbent: % Above or Below Median Minimum	Incumbent: % Above or Below Median Maximum
ASSESSOR/DIRECT ASMT OFF	\$71.70	\$73.71	\$76.14	6.19%	3.29%
AUDITOR/CONTROLLER	\$73.49	\$76.56	\$76.14	3.60%	-0.55%
COUNTY CLERK/RECORDER	\$70.04	\$72.13	\$65.62	-6.30%	-9.02%
DISTRICT ATTORNEY	\$95.71	\$95.71	\$92.32	-3.54%	-3.54%
SHERIFF/CORONER	\$95.51	\$98.83	\$92.12	-3.55%	-6.79%
TREAS/TAX COLL-PUB GUARD	\$71.54	\$73.49	\$102.44	43.19%	39.39%

Note: The maximum salary for the Treasurer/Tax Collector-Public Guardian classification is \$84.06 at step 23 (as shown on pages 7 and 23). The incumbent has been in his position at Colusa County for almost 37 years and has received a salary increase each year, resulting his current salary of \$102.44, which is 21.87% above step 23.

OBSERVATIONS

Several observations were made throughout this salary survey:

1. The 23-step salary range is too broad. The County should consider reducing the salary ranges to six steps with 5% between each step.
2. Overall, the County's minimum salaries for elected department heads are too low. At step 1, all elected department head classifications are more than 20% below the labor market minimum. The County should consider increasing the minimum salaries for elected department head classifications.
3. All elected department head classifications are above the labor market at the top of their respective salary ranges. The County should consider ensuring that salary ranges are more in line with the labor market.

Appropriate salary ranges are typically determined by analyzing a variety of information, such as labor market data, internal equity and classification relationships, recruitment and retention challenges, the agency's ability to pay, and community acceptance of the salaries. The Human Resources Department, the County Administrative Office, and employee organizations collaborate, negotiate, and agree upon the salary ranges that are recommended to the Board of Supervisors for final approval.

APPENDIX A: Salary Survey Summary

Colusa's Classifications: Percentage Salaries are Above or Below the Labor Market

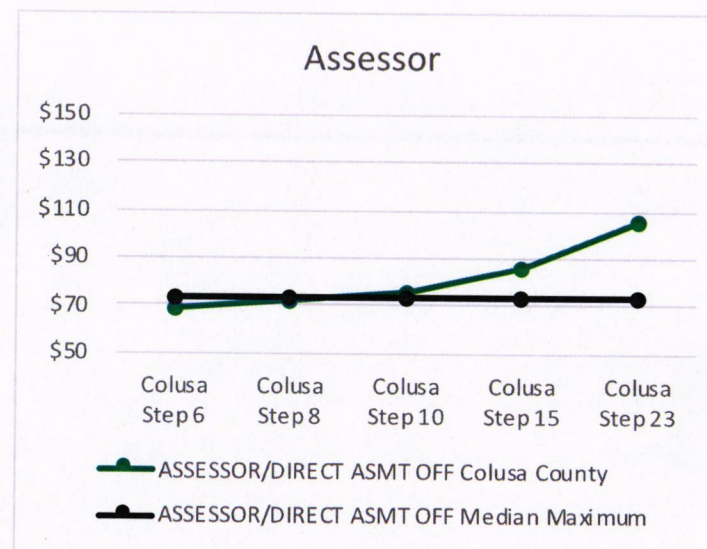
For each elected department head classification, the table below shows the labor market median minimum and maximum hourly salaries, and the percentage Colusa County is above or below the labor market median at various salary steps (1, 6, 10, 15, and 23).

Department Head	Market Median		Step 1		Step 6		Step 10		Step 15		Step 23	
	Median Minimum	Median Maximum	Colusa Step 1	% +/- Median Minimum	Colusa Step 6	% +/- Median Maximum	Colusa Step 10	% +/- Median Maximum	Colusa Step 15	% +/- Median Maximum	Colusa Step 23	% +/- Median Maximum
ASSESSOR/DIRECT ASMT OFF	\$71.70	\$73.71	\$53.83	-24.92%	\$68.96	-6.44%	\$76.14	3.30%	\$86.16	16.89%	\$105.00	42.45%
AUDITOR/CONTROLLER	\$73.49	\$76.56	\$57.98	-21.10%	\$74.28	-2.98%	\$82.00	7.11%	\$92.79	21.20%	\$113.09	47.71%
COUNTY CLERK/RECORDER	\$70.04	\$72.13	\$51.22	-26.87%	\$65.62	-9.03%	\$72.46	0.46%	\$82.00	13.68%	\$99.94	38.56%
DISTRICT ATTORNEY	\$95.71	\$95.71	\$72.32	-24.44%	\$92.32	-3.54%	\$101.93	6.50%	\$115.34	20.51%	\$140.57	46.87%
SHERIFF/CORONER	\$95.51	\$98.83	\$65.36	-31.57%	\$83.44	-15.57%	\$92.12	-6.79%	\$104.24	5.47%	\$127.04	28.54%
TREAS/TAX COLL-PUB GUARD	\$71.54	\$73.49	\$43.16	-39.67%	\$55.18	-24.91%	\$60.93	-17.09%	\$68.96	-6.16%	\$84.06	14.38%

APPENDIX B: Salary Survey Details by Classification

Assessor/Director of Assessment Office

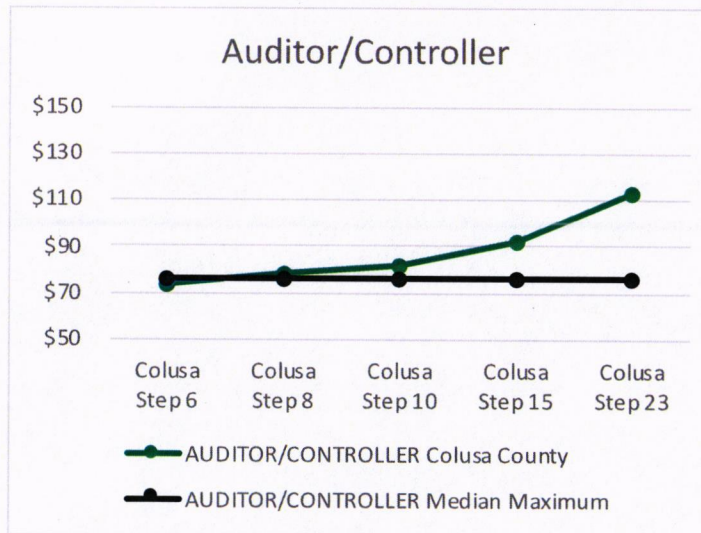
Comparator County	Classification Title	Minimum Salary	Maximum Salary
Amador	Assessor	\$73.71	\$73.71
Butte	Assessor	\$72.25	\$81.77
Glenn	Assessor/Clerk/Recorder	\$52.63	\$63.97
Lake	Assessor/Recorder	\$62.84	\$62.84
Shasta	Assessor/Recorder	\$78.43	\$78.43
Sutter	County Assessor	\$64.40	\$74.06
Tehama	Assessor	\$71.70	\$71.70
Yolo	Assessor/Clerk/Recorder/Registrar of Voters	\$98.98	\$98.98
Yuba	Assessor	\$69.21	\$69.21
Colusa	ASSESSOR/DIRECT ASMT OFF	\$53.83	\$105.00
Comparator Median		\$71.70	\$73.71
% Colusa is +/- Median		-24.92%	42.45%
% Median is +/- Colusa		33.20%	-29.80%
Number of Matches		9	9
Rank in Market		9	1



Note: If the Clerk, Recorder, or Registrar function is combined with another department, the match was made with the other department (e.g., Assessor or Auditor-Controller). If all four of the classifications above that include Clerk, Recorder, or Registrar were removed from the data, the median values and percentages would not change.

Auditor-Controller

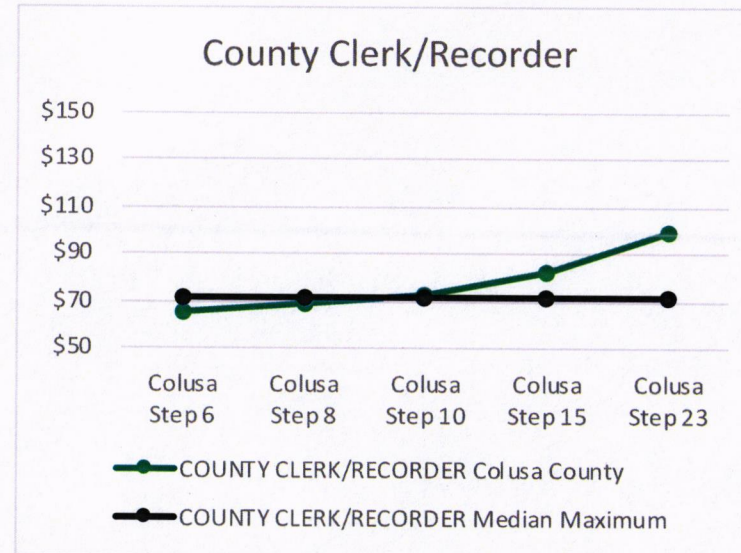
Comparator County	Classification Title	Minimum Salary	Maximum Salary
Amador	Auditor	\$73.71	\$73.71
Butte	Auditor-Controller	\$73.70	\$83.41
Glenn	Director of Finance ¹	\$63.00	\$76.56
Lake	Auditor-Controller/County Clerk	\$72.87	\$72.87
Shasta	Auditor-Controller	\$77.38	\$77.38
Sutter	Auditor-Controller	\$67.39	\$77.50
Tehama	Auditor-Controller	\$73.49	\$73.49
Yolo	Chief Financial Officer ¹	\$81.45	\$99.00
Yuba	Auditor-Controller	\$69.21	\$69.21
Colusa	AUDITOR/CONTROLLER	\$57.98	\$113.09
Comparator Median		\$73.49	\$76.56
% Colusa is +/- Median		-21.10%	47.71%
% Median is +/- Colusa		26.75%	-32.30%
Number of Matches		9	9
Rank in Market		10	1



¹ Glenn County's Director of Finance and Yolo County's Chief Financial Officer are over their Auditor-Controller and Treasurer-Tax Collector functions. Those classifications were determined to be the most similar to Colusa County's Auditor-Controller. If the classifications are removed from the data above, the minimum salary column would not change, and the median maximum salary would decrease to \$73.71, placing Colusa County 53.43% above the median.

County Clerk/Recorder

Comparator County	Classification Title	Minimum Salary	Maximum Salary
Amador	Clerk-Recorder	\$73.71	\$73.71
Butte	Clerk-Recorder	\$70.13	\$79.37
Glenn	No match ¹	n/a	n/a
Lake	No match ²	n/a	n/a
Shasta	County Clerk ³	\$70.56	\$70.56
Sutter	County Clerk-Recorder	\$63.64	\$73.76
Tehama	Clerk and Recorder	\$69.95	\$69.95
Yolo	No match ⁴	n/a	n/a
Yuba	County Clerk-Recorder	\$69.21	\$69.21
Colusa	COUNTY CLERK/RECORDER	\$51.22	\$99.94
Comparator Median		\$70.04	\$72.13
% Colusa is +/- Median		-26.87%	38.56%
% Median is +/- Colusa		36.74%	-27.83%
Number of Matches		6	6
Rank in Market		7	1



¹ Glenn County has an Assessor/Clerk/Recorder that was matched with Colusa County's Assessor classification. They have an Assistant Clerk-Recorder (\$39.02-\$47.42).

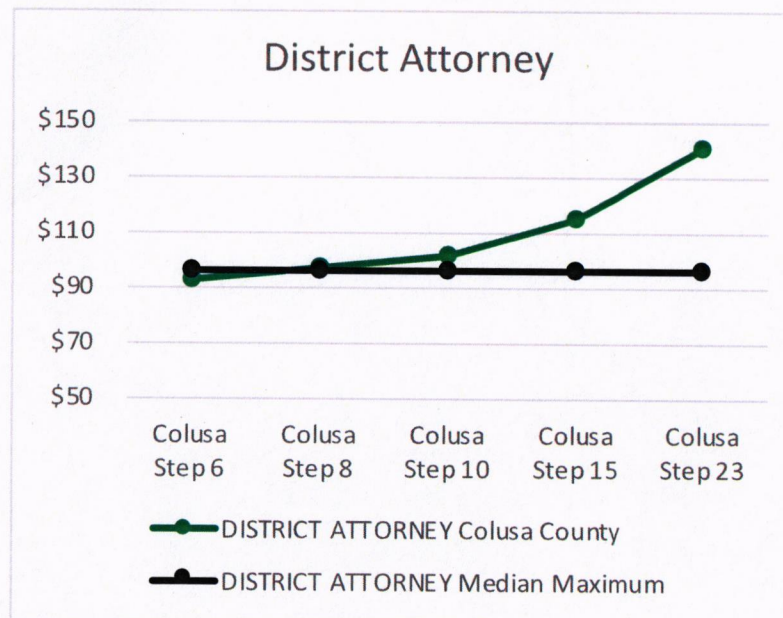
² Lake County has an Auditor-Controller/County Clerk that was matched with Colusa County's Auditor-Controller. They have a Registrar of Voters (\$44.47-\$54.05).

³ Shasta County's Recorder function is combined with their Assessor.

⁴ Yolo County has an Assessor/Clerk/Recorder/Registrar of Voters that was matched with Colusa County's Assessor.

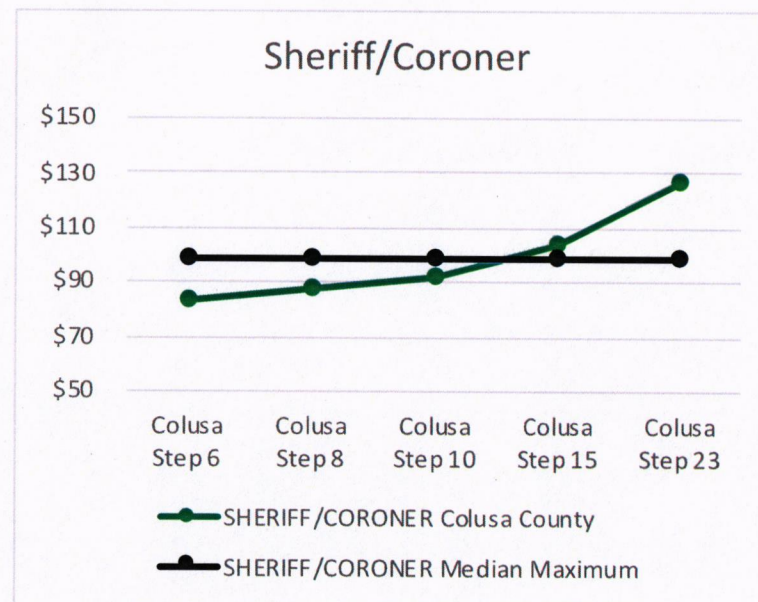
District Attorney

Comparator County	Classification Title	Minimum Salary	Maximum Salary
Amador	District Attorney	\$85.04	\$85.04
Butte	District Attorney	\$99.34	\$112.43
Glenn	District Attorney	\$72.08	\$87.60
Lake	District Attorney	\$80.44	\$80.44
Shasta	District Attorney	\$103.32	\$103.32
Sutter	District Attorney	\$81.88	\$94.16
Tehama	District Attorney	\$101.30	\$101.30
Yolo	District Attorney	\$127.26	\$127.26
Yuba	District Attorney	\$95.71	\$95.71
Colusa	DISTRICT ATTORNEY	\$72.32	\$140.57
Comparator Median		\$95.71	\$95.71
% Colusa is +/- Median		-24.44%	46.87%
% Median is +/- Colusa		32.34%	-31.91%
Number of Matches		9	9
Rank in Market		9	1



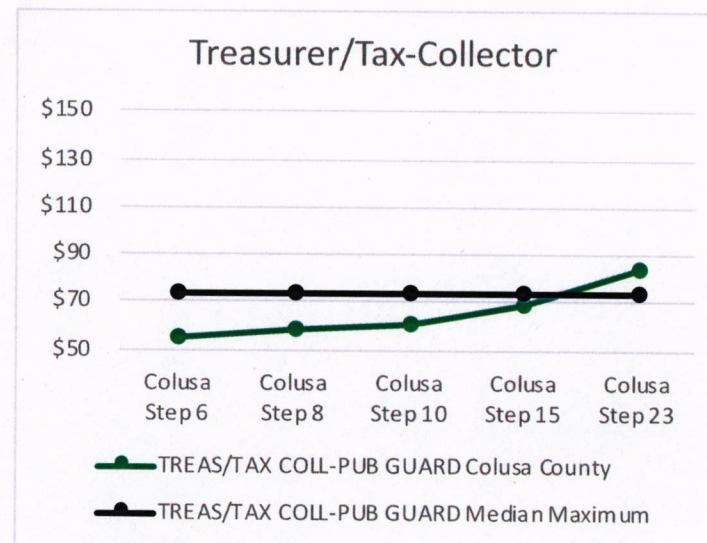
Sheriff/Coroner

Comparator County	Classification Title	Minimum Salary	Maximum Salary
Amador	Sheriff-Coroner	\$88.15	\$88.15
Butte	Sheriff-Coroner	\$97.19	\$109.99
Glenn	Sheriff/Coroner	\$72.80	\$88.48
Lake	Sheriff-Coroner	\$80.44	\$80.44
Shasta	Sheriff-Coroner	\$104.05	\$104.05
Sutter	Sheriff-Coroner	\$95.51	\$110.69
Tehama	Sheriff/Coroner	\$98.83	\$98.83
Yolo	Sheriff Coroner Public Administrator	\$121.36	\$121.36
Yuba	Sheriff-Coroner	\$91.51	\$91.51
Colusa	SHERIFF/CORONER	\$65.36	\$127.04
Comparator Median		\$95.51	\$98.83
% Colusa is +/- Median		-31.57%	28.54%
% Median is +/- Colusa		46.13%	-22.21%
Number of Matches		9	9
Rank in Market		10	1



Treasurer/Tax Collector-Public Guardian

Comparator County	Classification Title	Minimum Salary	Maximum Salary
Amador	Treasurer-Tax Collector	\$73.71	\$73.71
Butte	Treasurer-Tax Collector	\$71.54	\$80.96
Glenn	No match ¹	n/a	n/a
Lake	Treasurer-Tax Collector	\$61.30	\$61.30
Shasta	Treasurer-Tax Collector-Public Administrator	\$77.21	\$77.21
Sutter	Treasurer-Tax Collector	\$61.65	\$70.90
Tehama	Treasurer/Tax Collector	\$73.49	\$73.49
Yolo	No match ¹	n/a	n/a
Yuba	Treasurer-Tax Collector	\$69.21	\$69.21
Colusa	TREAS/TAX COLL-PUB GUARD	\$43.16	\$84.06
Comparator Median		\$71.54	\$73.49
% Colusa is +/- Median		-39.67%	14.38%
% Median is +/- Colusa		65.76%	-12.57%
Number of Matches		7	7
Rank in Market		8	1



¹ Glenn County's Director of Finance and Yolo County's Chief Financial Officer direct their Auditor-Controller and Treasurer-Tax Collector functions. Those classifications were determined to be the most similar to Colusa County's Auditor-Controller.