

**Idaho Association of Counties  
Annual Salary Survey Trend Analysis  
Report**

By

Dept. of Public Policy and Administration  
Boise State University

Elly Davis, Graduate MPA Student  
Heather Luff, Graduate MPA Student

Supervisor: Gregory C. Hill, Ph.D.

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# Introduction

## Study Approach

Every year, as a service to their constituents, the Idaho Association of Counties (IAC) conducts a survey of all salaries paid to county employees in Idaho. In 2014, IAC asked us to conduct the salary survey on their behalf through electronic media and collate the returned data into a format their constituents would find easy to use. As part of this project, we also completed a trend analysis of portions of the returned salary survey data from 2005 to present.

In conducting this trend analysis, we were most interested to discover:

- The trends in salaries over time, whether increasing or decreasing, across all counties in Idaho.
- Whether the recession of 2008 and 2009 affected county employee salary levels.
- How county employee salaries compared between counties of similar size.
- How county employee salaries compared between counties in the same geographical region.
- Whether county employee salaries generally kept pace with inflation.

It is our hope that this report proves useful to IAC in communicating with their constituents and the Idaho Legislature about county employee salary levels, as well as useful to county governments across the state seeking to make their salary levels competitive within their population size or geographical region.

## Methodology

### Data Collection by Idaho Association of Counties

From 2005 to 2013, the IAC conducted salary surveys in various ways. Some years, the surveys were distributed to all county departments by U.S. Mail in paper format. Other years, IAC used electronic media to distribute the surveys in the form of targeted emails or an online survey engine. In all years, surveys were sent to the heads of all county departments. Participation in the survey was entirely voluntary.

## **Selection of Positions for Analysis**

Due to the time constraints of this project, we were required to limit the number of county positions chosen for trend analysis. We chose five positions for analysis that we believed properly represented a fair mix of elected and non-elected positions in an array of different departments. These positions include:

- Commissioner
- Sheriff
- Prosecuting Attorney
- Road and Bridge Department Director
- Welfare/Indigent Services Department Director

We also analyzed the cost of premiums paid for health insurance coverage for qualifying county employees.

## **Challenges and Missing Data**

Because participation in the IAC salary survey was entirely voluntary, response rates varied greatly each year in unpredictable patterns. Some counties consistently failed to participate, and in other cases certain departments in a particular county consistently failed to participate. Most often, however, there was no consistency in who responded or how thoroughly. Accordingly, there is a great deal of missing data across most surveyed positions during the nine-year time period.

When choosing positions for analysis, our decisions were often informed by the likelihood of being able to find enough consistent data for the position to avoid error in our analysis. This is why the positions chosen include only elected CEO-level positions and department heads. Unfortunately, this limits the conclusions we can ultimately draw from the analysis.

Even the positions chosen for analysis often had missing data points. To avoid error, we determined to run analysis only if our data set had six of the nine required data points (*i.e.* if a county had provided the salary data for the position in question for six of the nine surveyed years from 2005 to 2013). Where data points were still missing within an analysis, data from the year prior was carried forward to the missing year. This occasionally creates the impression that salary levels flat-lined over a number of years when in fact, they did not.

Most often for the positions surveyed, salary data was presented as a single annual salary number (*e.g.* \$50,000). Occasionally, however, it was presented as a range from “lowest possible salary for this position” to “highest possible salary for this position.” In these cases, the low and high numbers were averaged to create one salary number. Rarely, data was presented as an hourly rate for a full-time employee in the position in question. In these cases, the hourly rate was multiplied by the number of hours likely worked by a full-time employee over the course of the year in that position.

Throughout the analysis, there are anomalous, outlying data points. Where these occur, they are still included in the analysis since there is no readily available method for confirming the data. We determined that it must be taken at face value.

Where other assumptions were made, notes are included in the report below.

# Salary Survey Trend Analysis

## Descriptive Statistical Analysis of Salary Data

### Commissioner

For the position of Commissioner, analysis was completed on all but one of the counties (Camas), which was omitted due to missing data.

Commissioner salaries in Idaho vary widely from county to county. In 2013, the lowest paid commissioner in Idaho received a salary of \$13,000 while the highest paid received a salary of \$97,000. The wide variance in salary can be attributed frequently to the lower amount of hours that commissioners are required to work in some counties, typically in counties with lower populations. The majority of counties (32) provide commissioner salaries of \$40,000 or below while only two counties paid their commissioners at or above \$80,000.

Of the 43 counties analyzed, 42 showed commissioner salaries increasing over time. Only Lewis County showed declining commissioner salary levels. However, the downward salary trend in Lewis County is minimal and represents a decrease of only \$300 or 2% since 2005.

After adjusting for inflation, 20 of the 44 counties showed declining salary levels (Ada, Bannock, Benewah, Bonner, Canyon, Caribou, Cassia, Clark, Custer, Clearwater, Franklin, Idaho, Kootenai, Lewis, Lincoln, Madison, Oneida, Owyhee, Payette, and Power).

## Sheriff

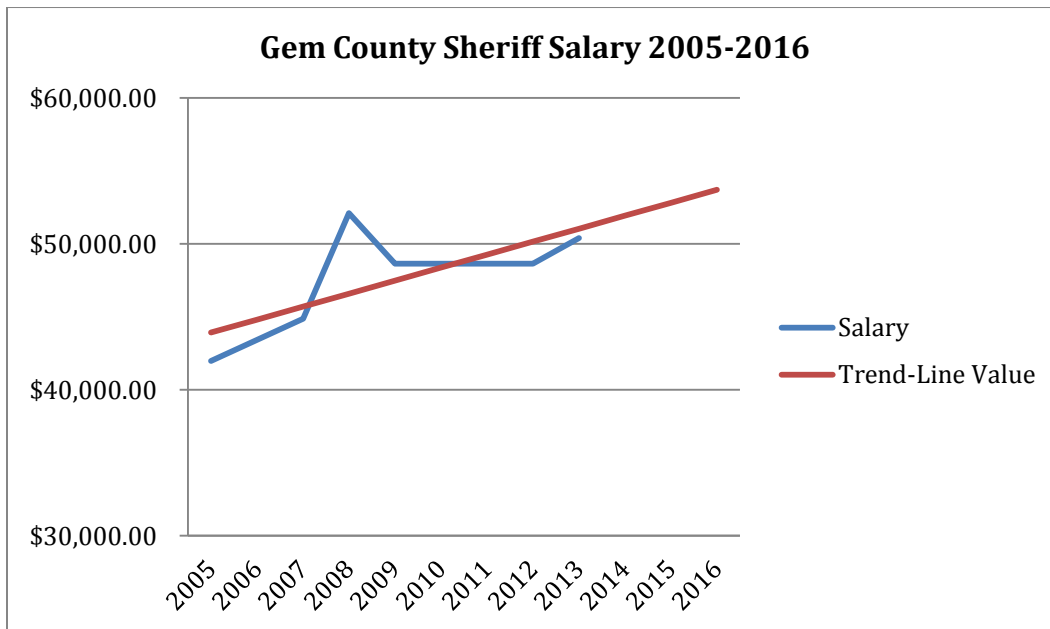
For the position of Sheriff, analysis was completed on all but one of the counties (Jerome), which was omitted due to missing data.

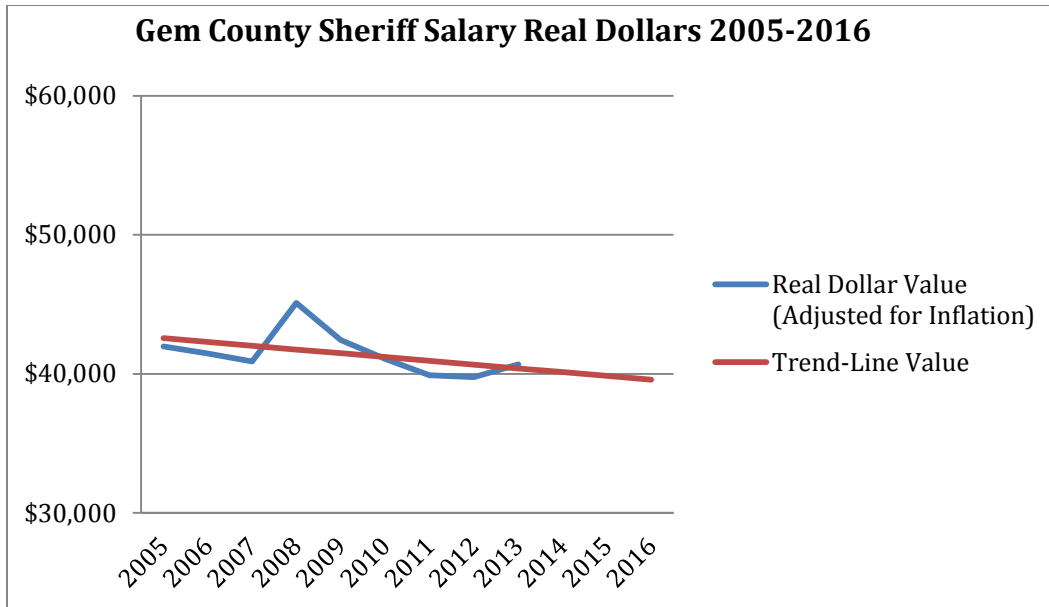
Sheriff salaries in Idaho vary widely from county to county. In 2013, the lowest paid sheriff in Idaho received a salary of \$41,000 while the highest paid received a salary of \$115,000. In 25 counties, sheriffs earned below \$60,000 while only 4 counties paid their sheriffs over \$80,000.

Of the 43 counties analyzed, 41 showed sheriff salaries increasing over time. Only Oneida, and Owyhee Counties showed declining salary levels.

However, after adjusting for inflation, 24 of the 44 counties showed declining salary levels (Adams, Bannock, Bear Lake, Bonner, Boise, Boundary, Butte, Canyon, Caribou, Clark, Custer, Franklin, Gem, Idaho, Kootenai, Latah, Lewis, Madison, Minidoka, Oneida, Owyhee, Payette, Power, and Washington).

The charts below illustrate the difference between real and nominal dollar trend analysis.





Additional real dollar trend analyses are included in the appendix.

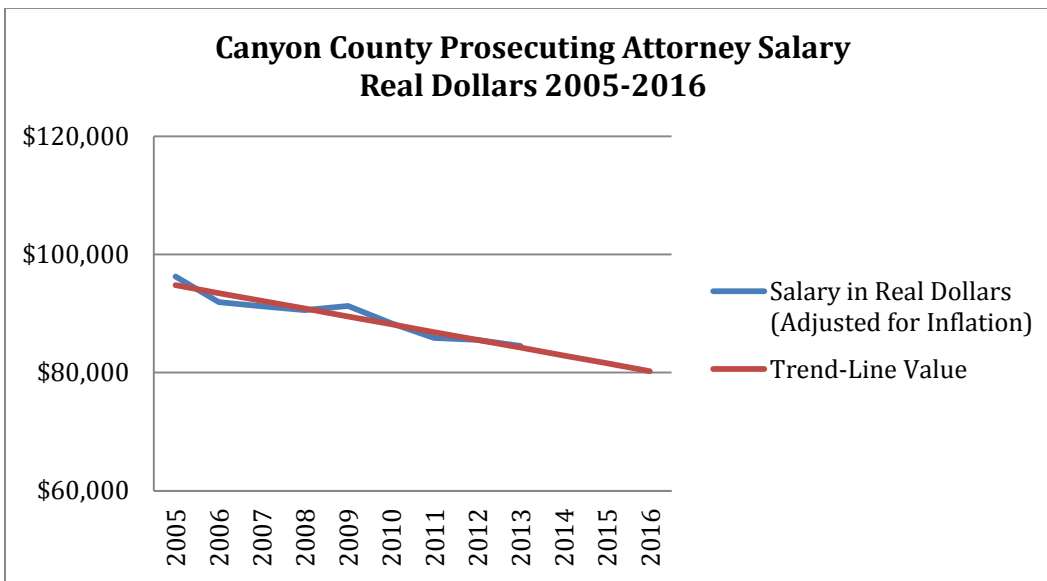
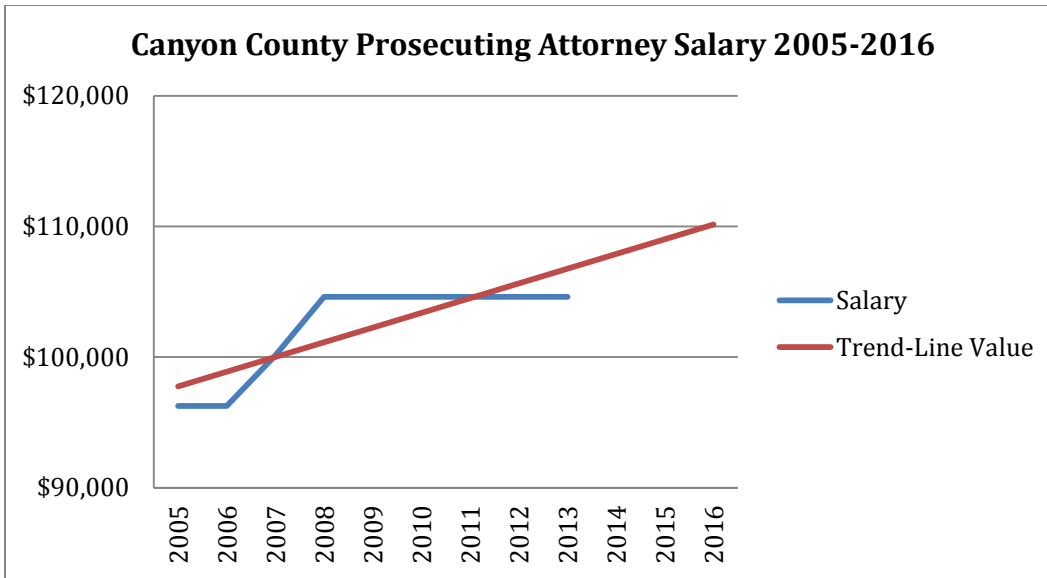
### Prosecuting Attorney

For the Prosecuting Attorney position, analysis was completed on all but four of the counties (Camas, Jefferson, Lincoln and Shoshone), which were omitted due to missing data. Salary levels varied greatly from under \$20,000 in Clark County to nearly \$140,000 in Ada County, but most were in the range of \$40,000 to \$90,000.

Of the 40 counties analyzed, 37 showed salaries increasing over time for the Prosecuting Attorney position. Only Benewah, Clark and Power Counties showed declining salary levels.

After adjusting for inflation, however, the picture is much different. Of the 40 counties analyzed, 17 actually show a decrease in salary (Adams, Benewah, Boise, Boundary, Canyon, Cassia, Clark, Clearwater, Custer, Idaho, Jerome, Kootenai, Latah, Lewis, Payette, Power and Washington).

The charts below demonstrate the stark difference between analyzing the salary data in nominal dollars and real dollars.



### Road and Bridge Department Director

For the Road and Bridge Department Director position, analysis was completed on only 17 of the counties due to missing data. Salary levels varied somewhat from \$30,000 in Cassia County to over \$80,000 in Blaine County, but most were in the range of \$35,000 to \$55,000.

Of the 17 counties analyzed, 14 showed salaries increasing steadily over time for the Road and Bridge Department Director position. Only Bannock, Bingham and Clearwater Counties showed declining salary levels.

After adjusting for inflation, 13 of the 17 counties analyzed showed declining salary levels (Adams, Bannock, Bear Lake, Bingham, Butte, Canyon, Cassia, Clearwater, Custer, Gem, Nez Perce, Shoshone and Washington).

### **Welfare/Indigent Services Department Director**

For the Welfare/Indigent Services Department Director position, analysis was completed on only 18 of the counties due to missing data. Salary levels varied greatly from \$16,000 in Fremont County to \$98,000 in Ada County, but most were in the range of \$35,000 to \$55,000.

Of the 18 counties analyzed, 16 showed salaries increasing steadily over time for the Welfare/Indigent Services Department Director position. Only Bannock and Bingham Counties showed declining salary levels.

After adjusting for inflation, 10 of the 18 counties analyzed showed declining salary levels (Bannock, Bingham, Blaine, Bonner, Clearwater, Elmore, Idaho, Jerome, Nez Perce and Payette).

### **County Provided Monthly Medical Premiums**

Analysis was completed on county provided monthly medical premiums for individual employees in 38 of the counties. County provided monthly medical premiums for families were not included in this analysis. Additionally, analysis of medical premiums did not consider dental, prescription, or vision coverage as this data was entered separately and not commonly reported.

In 2013, the lowest county provided monthly medical premium in Idaho was \$39 (Kootenai) while the highest was \$802 (Caribou). In 23 counties, the monthly medical premium was above \$500, in 13 counties the monthly medical premium was between \$200 and \$500, while only two counties (Kootenai and Gooding) provided a monthly medical premium less than \$200.

Of the 38 counties analyzed, 35 showed county provided monthly medical premiums increasing steadily over time. Only Kootenai, Gooding and Bonneville Counties showed declining monthly medical premiums.

After adjusting for inflation, 7 of the 38 counties analyzed showed declining monthly medical premiums (Ada, Bonneville, Canyon, Gooding, Idaho, Kootenai, and Twin Falls).

## Observations Across Positions

Across all counties and positions under review, county salary levels have generally increased, but have typically not kept pace with inflation.

|   | Nominal Dollars  |  | Real Dollars   |  |
|---|--|--|--|--|
|   | % of Counties with Salary Increasing From 2005 to 2013 | % of Counties with Salary Decreasing From 2005 to 2013 | % of Counties with Salary Increasing From 2005 to 2013 | % of Counties with Salary Decreasing From 2005 to 2013 |
| Commissioner                                  | 97.7   | 2.3  | 54.5   | 45.5   |
| Sheriff                                       | 95.3   | 4.7  | 45.5   | 54.5   |
| Prosecuting Attorney                          | 92.5   | 7.5  | 57.5   | 42.5   |
| Road and Bridge Department Director           | 82.4   | 17.6   | 23.5   | 76.5   |
| Welfare/Indigent Services Department Director | 88.9   | 11.1   | 44.4   | 55.6   |
| Premiums for Health Insurance                 | 92.1   | 7.9  | 81.6   | 18.4   |
| Average for all Positions                     | 91.5   | 8.5  | 51.2   | 48.8   |

Also observable across most positions and counties is the trend of stagnating salary levels. The recession of 2008 and 2009 appears to have affected county salary levels by either causing them to decrease, flat-line/plateau for several years, or simply increase more slowly than in the years before the recession. Some positions show further stagnation around 2011 and 2012.

## Comparison of Counties in the Same Geographical Region

IAC informed us that their constituents most often request the results of the county salary survey when hiring for a vacant position or when preparing an annual budget to determine whether the salaries being offered for county positions are competitive within their region or in counties of similar size. We were therefore interested in comparing salary trends for each of the selected positions to determine whether salary levels have historically been competitive.

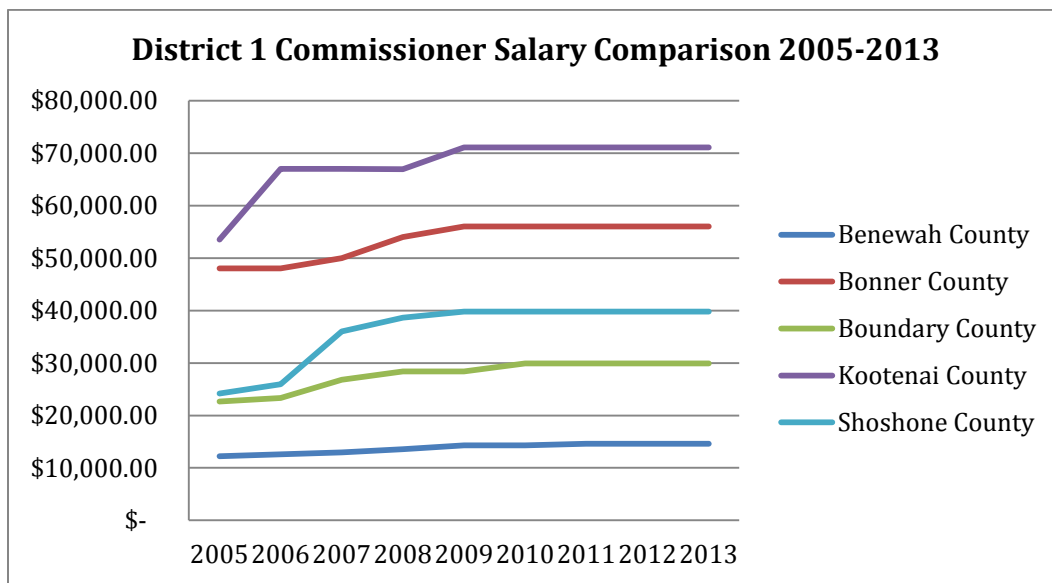
We divided the state into geographical regions based on IAC's district determinations as follows:

|            |  |
|------------|--|
| District 1 | Benewah, Bonner, Boundary, Kootenai and Shoshone                               |
| District 2 | Clearwater, Idaho, Latah, Lewis and Nez Perce                                  |
| District 3 | Ada, Adams, Boise, Canyon, Elmore, Gem, Owyhee, Payette, Valley and Washington |
| District 4 | Blaine, Camas, Cassia, Gooding, Jerome, Lincoln, Minidoka and Twin Falls       |
| District 5 | Bannock, Bear Lake, Bingham, Caribou, Franklin, Oneida and Power               |
| District 6 | Bonneville, Butte, Clark, Custer, Fremont, Jefferson, Lemhi, Madison and Teton |

## Commissioner

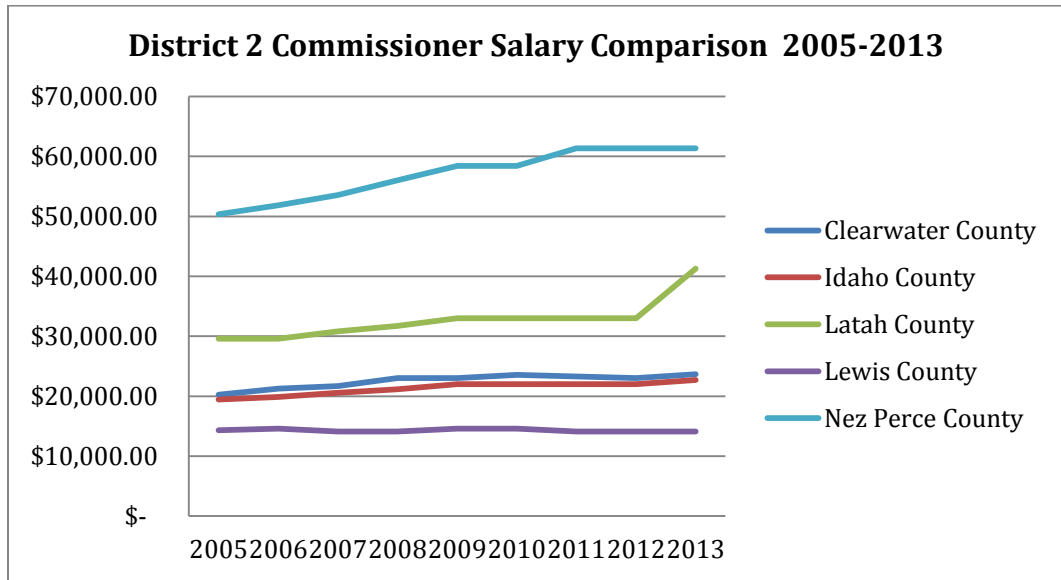
In District 1, commissioner salaries are not competitive regionally as they range from \$13,000 to \$70,000 with differences of \$10,000 to \$15,000 between each county. The difference between the county with the highest salary level (Kootenai) and the lowest salary level (Benewah) was roughly \$55,000 in most years.

The chart below illustrates that commissioner salaries in all counties in District 1 remained relatively flat between 2009 and 2013. However, 2013 commissioner salaries in all counties were higher than in 2008.



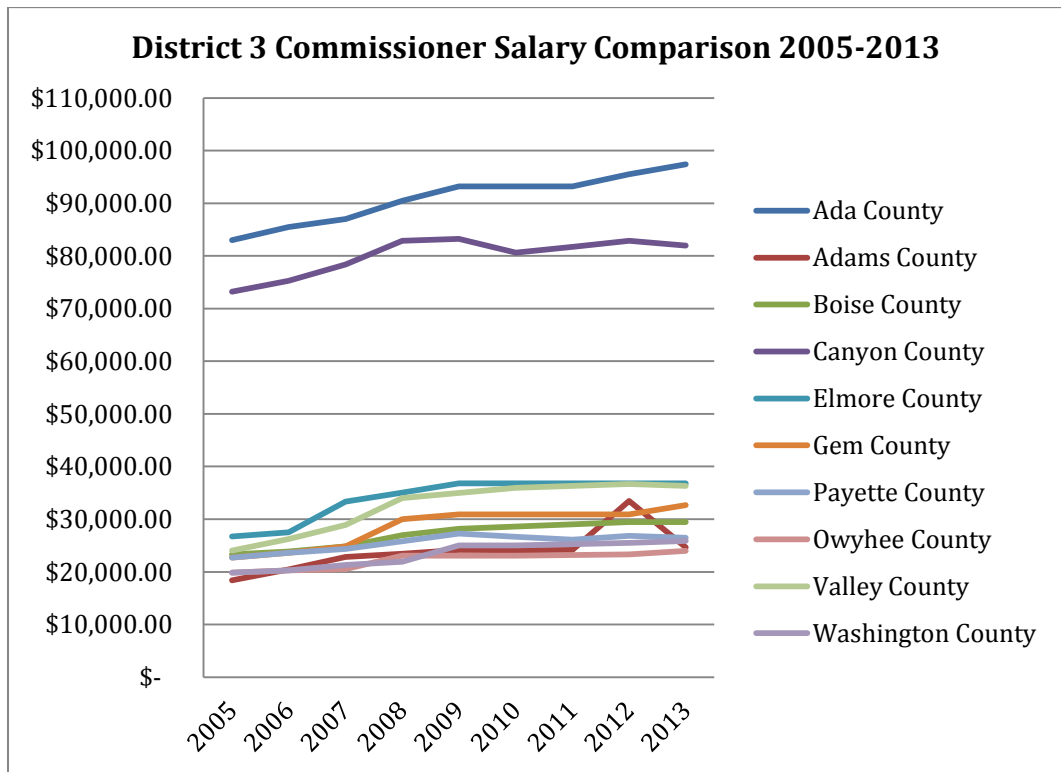
In District 2, Lewis and Idaho County offer commissioner salaries that are competitive with one another. However, the remainder of commissioner salaries in this region are widely distributed ranging from \$15,000 to \$50,000 with differences of \$10,000 to \$20,000 between each county. The difference between the county with the highest salary level (Nez Perce) and the lowest salary level (Lewis) was roughly \$40,000 in most years.

The chart below illustrates that commissioner salaries in all but one county in District 2 remained relatively flat between 2009 and 2012. Latah County has seen the most growth in commissioner salary since 2012. Commissioner salaries in all counties in 2013 were equal to or greater than 2008 salaries.



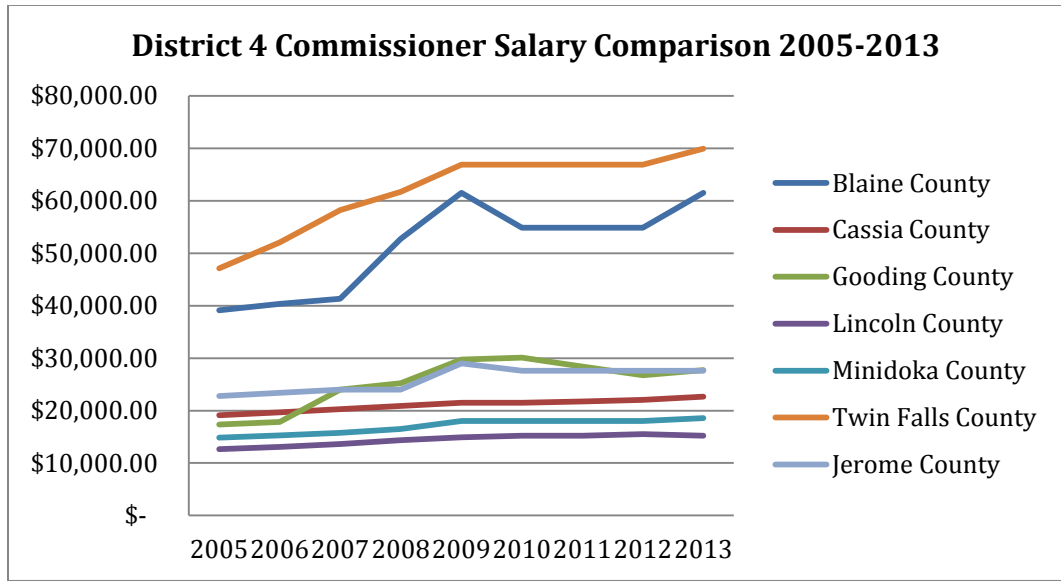
In District 3, the majority of counties offer commissioner salaries that are competitive with one another. As indicated in the graph below, 8 of the 10 counties offer commissioner salaries between roughly \$25,000 and \$35,000. However, Ada and Canyon Counties offer significantly higher commissioner salaries at \$90,000 and \$80,000 respectively. The higher salary level in Ada and Canyon Counties can be attributed to their larger populations which exceed 50,000. The difference between the county with the highest salary level (Ada) and the lowest salary level (Owyhee) was roughly \$65,000 in most years.

The chart below illustrates that commissioner salaries in a majority of the counties in District 3 exhibited flat or decreasing salary lines between 2009 and 2011. However, commissioner salaries in all counties in 2013 were equal to or greater than 2008 salary levels.



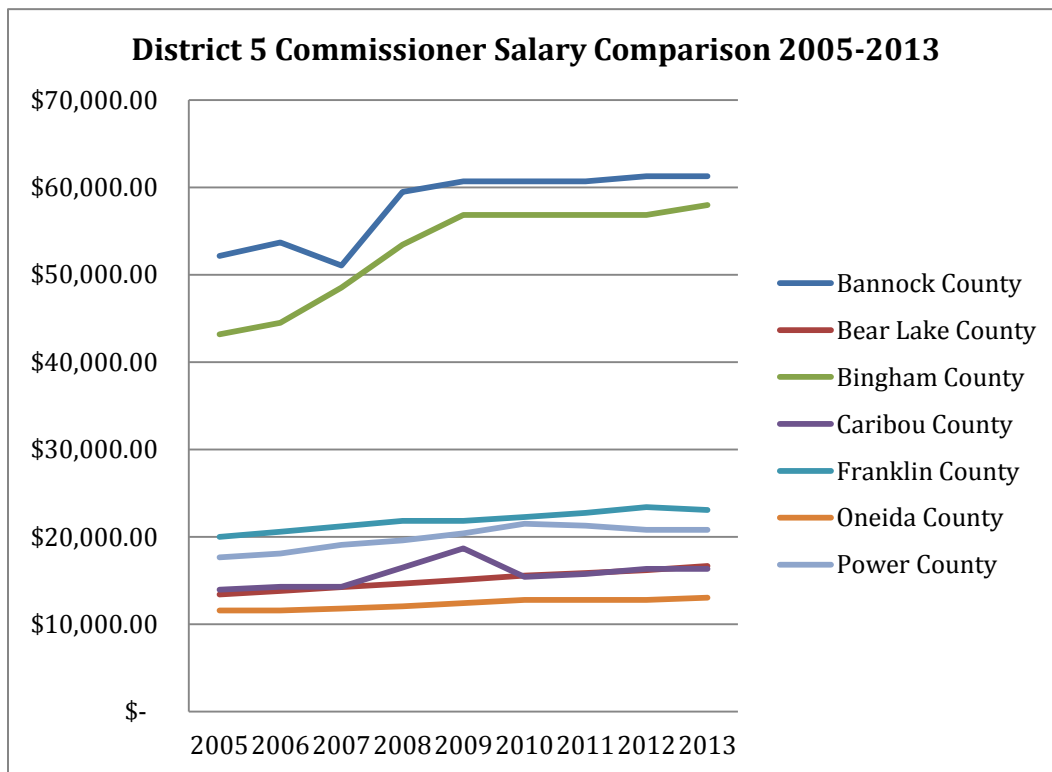
In District 4, there are two salary clusters within which counties are competitive with one another. Three counties offer salaries between roughly \$15,000 and \$20,000 (Lincoln, Minidoka, and Cassia). Two counties offer salaries around \$30,000 (Jerome and Gooding). Twin Falls and Blaine County offer higher commissioner salaries at \$70,000 and \$55,000 respectively. The difference between the county with the highest salary level (Twin Falls) and the lowest salary level (Lincoln) was roughly \$45,000 in most years.

The chart below illustrates that commissioner salaries in all of the counties in District 4 exhibited flat or decreasing salary lines between 2009 and 2012. However, commissioner salaries in all counties in 2013 were equal to or greater than 2008 salary levels. Twin Falls and Blaine Counties have demonstrated the most growth in commissioner salary since 2012 at \$3,000 and \$6,000 respectively.



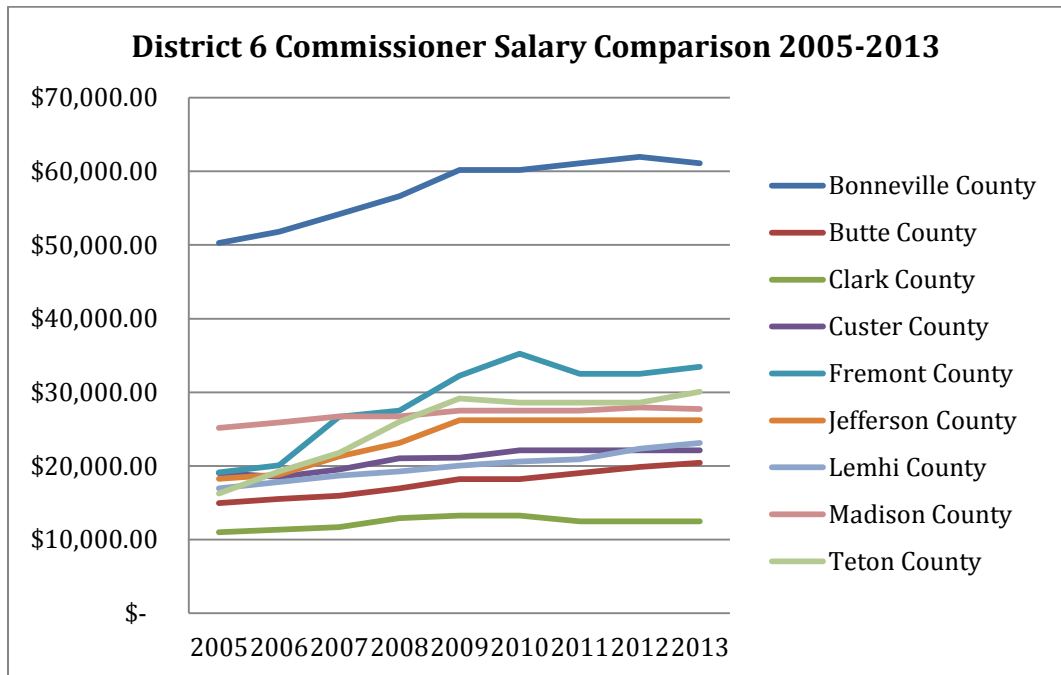
In District 5, there are three salary clusters within which counties are competitive with one another. Three counties offer salaries between \$13,000 and \$18,000 (Oneida, Bear Lake and Caribou). Two counties offer salaries between \$20,000 and \$25,000 (Franklin and Power); and two counties offer salaries around roughly \$55,000 and \$60,000 (Bannock and Bingham). The difference between the county with the highest salary level (Bannock) and the lowest salary level (Oneida) was roughly \$45,000 in most years.

The chart below illustrates that commissioner salaries in most of the counties in District 5 exhibited flat or decreasing salary lines between 2008 and 2012. However, commissioner salaries in all but one county in 2013 were equal to or greater than 2008 salary levels. Caribou County's 2013 commissioner salary remains slightly lower (\$150) than the 2008 salary.



In District 6, commissioner salaries vary widely from \$13,000 to \$65,000. However, there are two salary clusters within which the majority of the counties fall. Counties that fall in the same cluster have salaries that are competitive with one another. Three counties offer salaries between \$18,000 and \$25,000 (Butte, Lemhi and Custer). Three counties offer salaries between \$25,000 and \$30,000 (Jefferson, Madison and Teton). Bonneville, Fremont and Clark Counties are outliers in this region with Bonneville and Fremont offering higher salaries and Clark offering a lower salary. The difference between the county with the highest salary level (Bonneville) and the lowest salary level (Clark) was roughly \$45,000 in most years. Not only do Clark and Bonneville County represent the smallest and largest commissioner salary respectively, but they also represent the smallest and largest county based on population.

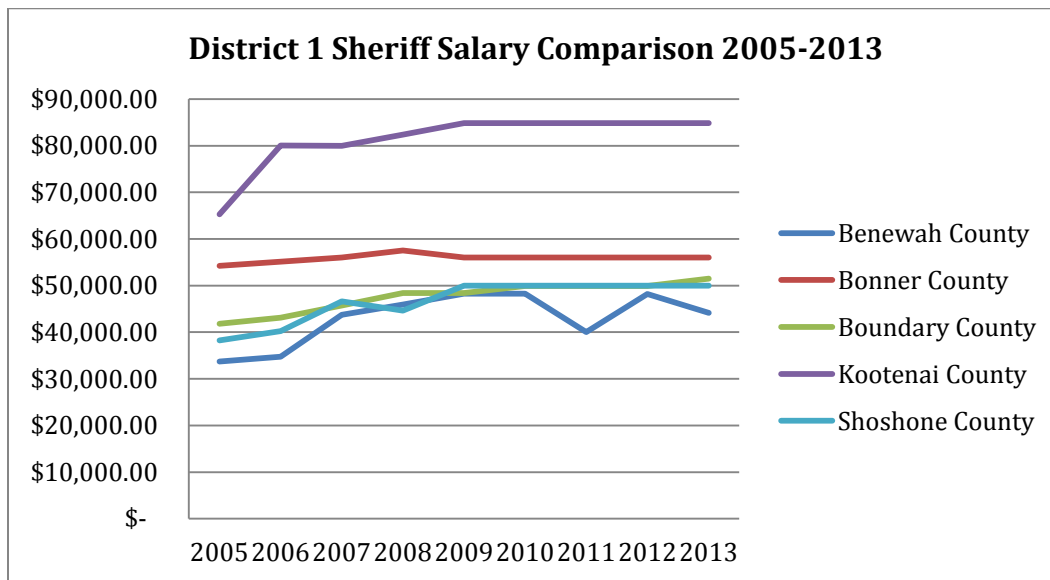
The chart below illustrates that commissioner salaries in most of the counties in District 6 exhibited gradually increasing salary lines between 2008 and 2012. Commissioner salaries in all but one county in 2013 were equal to or greater than 2008 salary levels. Clark County’s 2013 commissioner salary remains \$400 lower than the 2008 salary. Contrary to expectations, Fremont County increased their commissioner salary by \$7,000 between 2008 and 2010, but has experienced a decreased salary since 2010.



## Sheriff

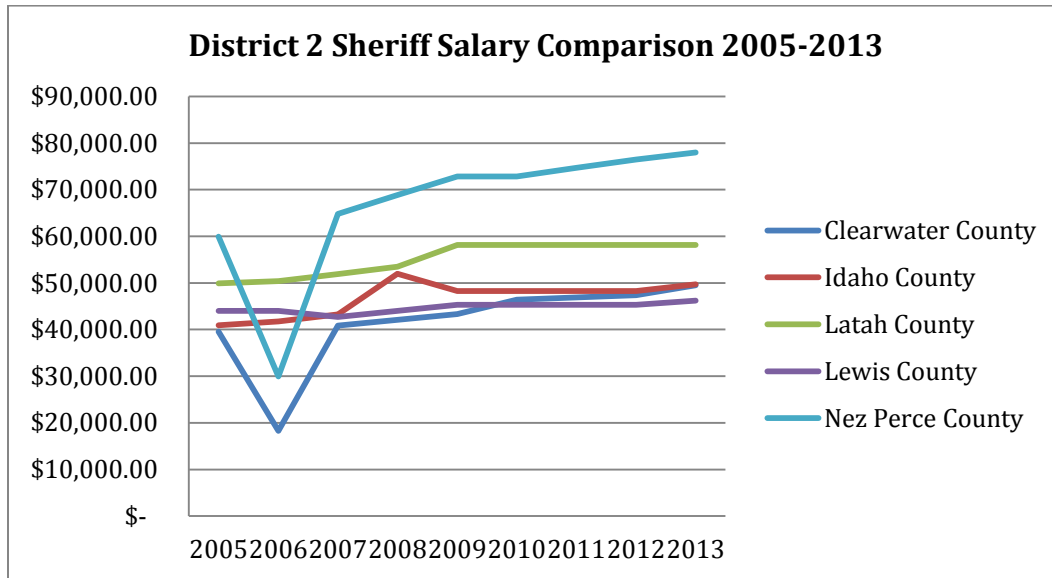
In District 1, salaries are relatively competitive regionally as three of the five counties offer salaries near the low \$50,000s. The difference between the county with the highest salary level (Kootenai) and the lowest salary level (Benewah) was roughly \$40,000 in most years.

The chart below illustrates that sheriff salaries in the majority of counties in District 1 were trending upwards until around 2008, however between 2008 and 2010, sheriff salaries in all counties in this region either decreased or reached a plateau. In several of the counties (Kootenai, Bonner, and Shoshone) the sheriff salaries remained stagnant from 2009 to 2013. However, in all but two counties, 2013 sheriff salaries were higher than 2008 salaries. Sheriff salaries in Benewah and Bonner Counties remain roughly \$2,000 and \$1,000 lower in 2013 than in 2008.



In District 2, sheriff salaries are relatively competitive as the majority of counties offer salaries in the mid to upper \$40,000s. The difference between the county with the highest salary level (Nez Perce in most years) and the lowest salary level (Lewis or Clearwater depending on the year) was roughly \$25,000.

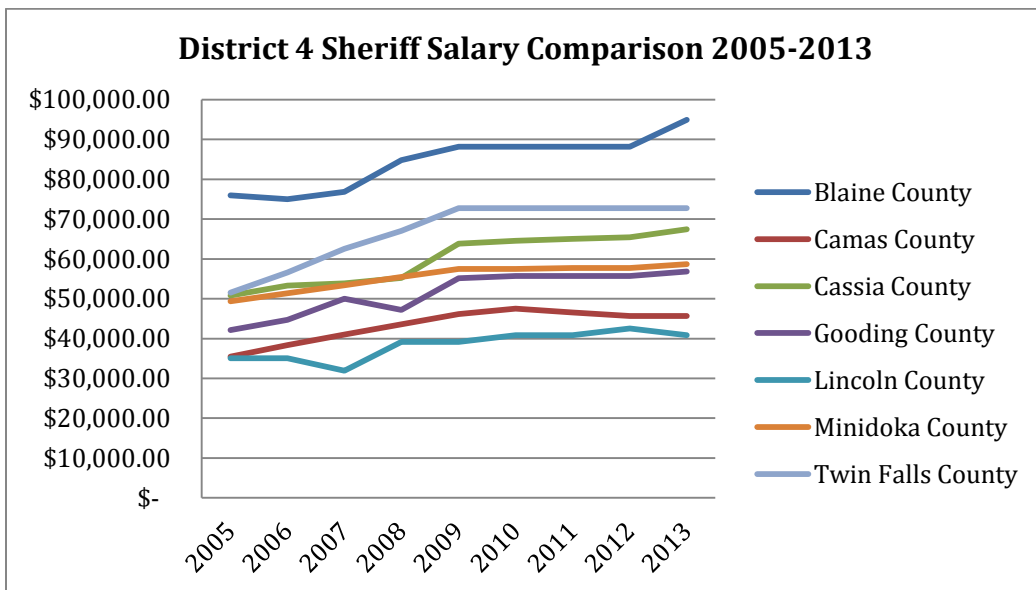
The chart below illustrates that sheriff salaries in all but one county (Clearwater) in District 2 decreased or became stagnant between 2008 and 2010. Additionally, several counties in this district have experienced relatively flat salary lines from 2009 to 2013 (Latah, Idaho, and Lewis). Sheriff salaries in 2013 in all counties except Idaho County were equal to or greater than 2008 salary levels. Idaho County's sheriff salary in 2013 remains roughly \$2,000 less than in 2008.





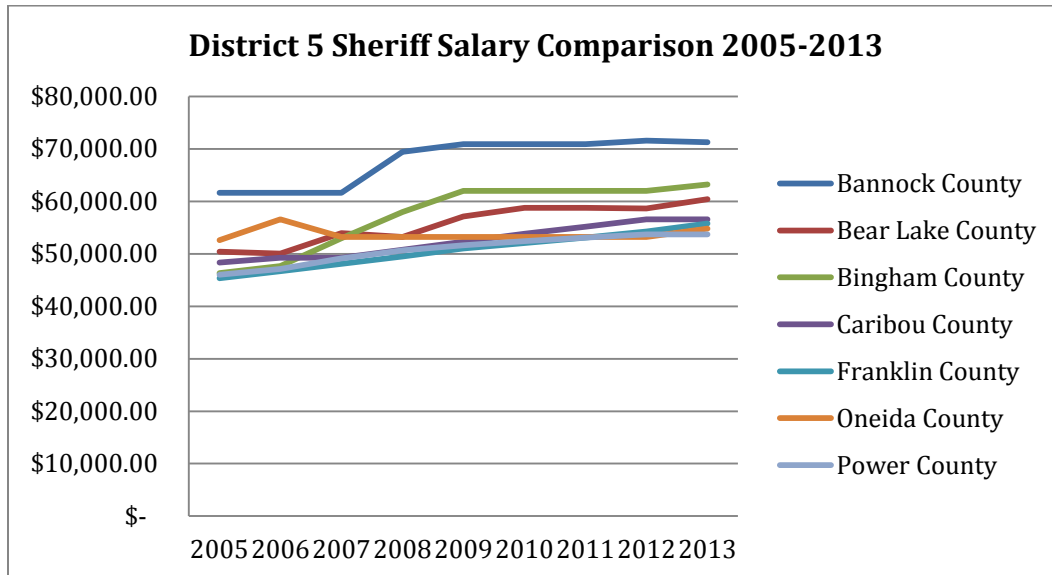
District 4, has a wide distribution of salaries ranging from \$40,000 to \$95,000. Sheriff salaries in this district fall within three competitive salary clusters. Two counties (Lincoln and Camas) offer salaries that are competitive with one another ranging from \$40,000 to \$45,000. Two counties (Minidoka and Gooding) offer salaries that are competitive with one another ranging from \$55,000 to \$60,000. Two counties (Cassia and Twin Falls) offer salaries that are competitive with one another ranging from \$65,000 to \$75,000. Blaine County is an outlier that does not fall within any salary cluster. The difference between the county with the highest salary level (Blaine) and the lowest salary level (Lincoln) was roughly \$45,000 in most years.

The chart below illustrates that sheriff salaries in a majority of the counties in District 4 exhibited relatively flat salary lines between 2009 and 2012. However, 2013 sheriff salaries in all counties were equal to or greater than 2008 salary levels.



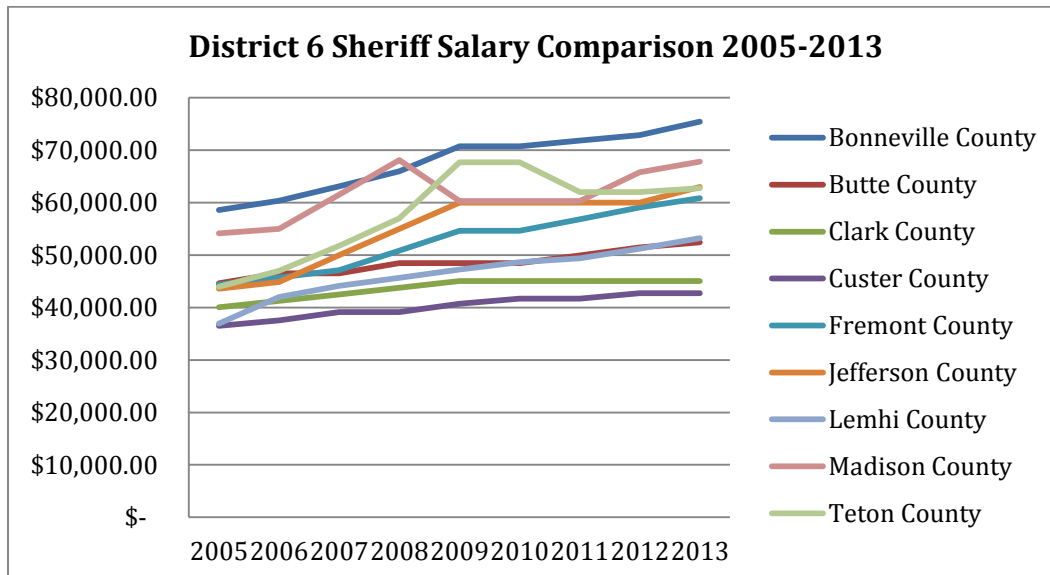
In four of the seven counties in District 5 (Power, Oneida, Franklin and Caribou), sheriff salaries are competitive ranging within only \$3,000 of each other. Bingham and Bear Lake Counties offer salaries that are competitive with each other (within \$3,000) but slightly above that of the aforementioned counties. Bannock County offers the highest salary in the district, near \$70,000, likely as a result of having a larger population base of 50,000 or more. The difference between the county with the highest salary (Bannock) and the lowest salary (Power or Franklin depending on the year) was roughly \$15,000 in most years.

The chart below illustrates that sheriff salaries in four of the counties in District 5 (Bannock, Bingham, Bear Lake, and Oneida) exhibited periods of flat lines between 2009 and 2012. However, in three of the counties (Power, Franklin, and Caribou) sheriff salaries continued to gradually rise from 2005 to 2012. In 2013, sheriff salaries in all counties in District 5 were equal to or greater than 2008 salaries. However, Oneida County appears to have been impacted the most by the 2008 recession as their sheriff salary remained stagnant from 2007 to 2012.



In District 6, sheriff salaries are clustered around three salary ranges. Within these clusters, counties offer salaries that are competitive with one another. Two of the counties (Custer and Clark) offer salaries between \$40,000 and \$45,000. Two counties (Butte and Lemhi) offer salaries between \$50,000 and \$55,000. Four counties (Fremont, Jefferson, Teton and Madison) offer salaries between \$60,000 and \$70,000. Bonneville County offers the highest salary in the region at \$75,000, likely as a result of having a population base over 50,000. The difference between the county with the highest salary (Bonneville) and the lowest salary (Custer) was roughly \$25,000 in most years.

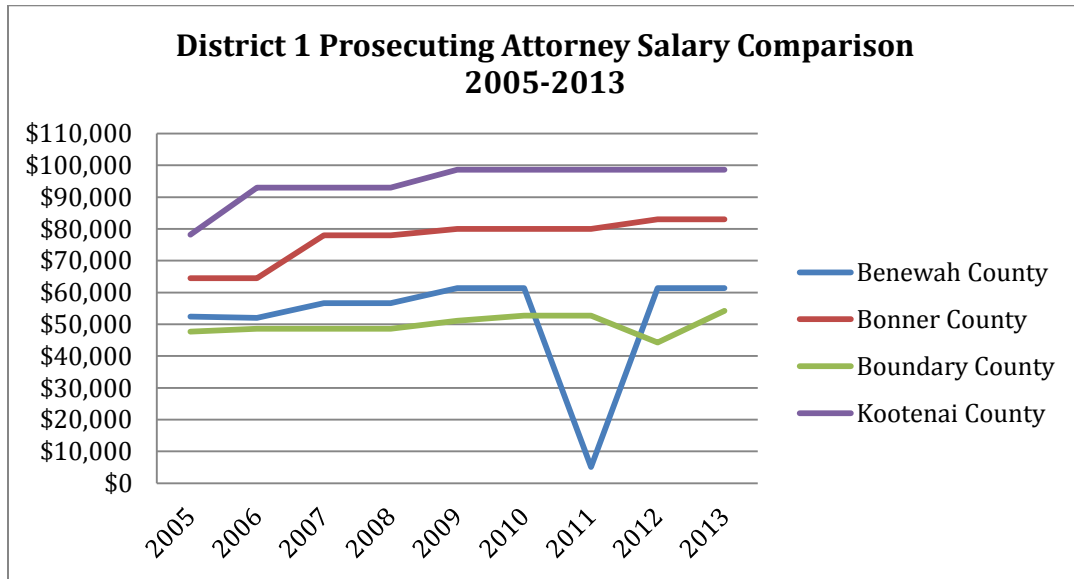
As indicated in the graph below, the majority of counties in District 6 experienced flat or decreasing sheriff salaries between 2009 and 2011. Madison County sheriff salaries were significantly and negatively impacted by the recession. Salaries dropped \$8,000 from 2008 to 2009, and remained at the decreased salary for three years. Although Madison County has begun to increase the sheriff salary in the last two years, salary levels in 2013 were still roughly \$300 lower than in 2008. Additionally, although most counties in the region have made salary increases since 2008, Clark County's sheriff salary has remained the same for the last five years. Teton County demonstrates an atypical trend for the region. Whereas most counties in the region either decreased or maintained salaries in 2008 and 2009, Teton County actually increased its sheriff salary by \$10,000 between 2008 and 2009, maintained that salary in 2010, but then significantly decreased it in 2011 when most counties were increasing salaries. In 2013, sheriff salaries for all counties, except for Madison County, were higher than in 2008.



## Prosecuting Attorney

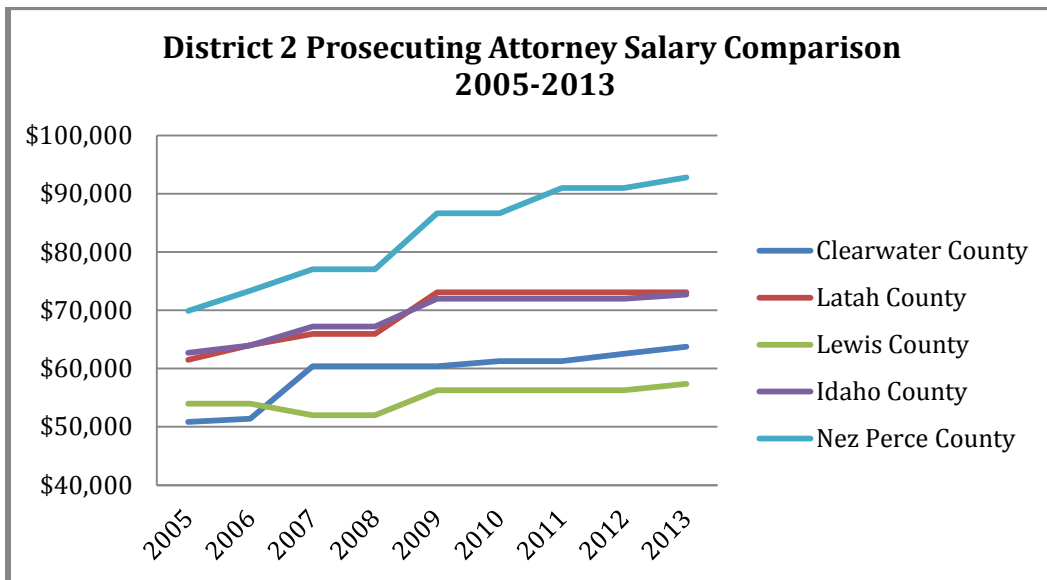
In District 1, the most populous county in the region (Kootenai County) had consistently higher salaries than the county with the lowest salaries (Boundary County), by roughly \$30,000 to \$45,000. Benewah and Bonner County fall between Kootenai and Boundary Counties for all years under analysis. Salaries are generally not competitive within this district.

As the chart below illustrates, all salaries in the district flat-lined after the 2008 recession.



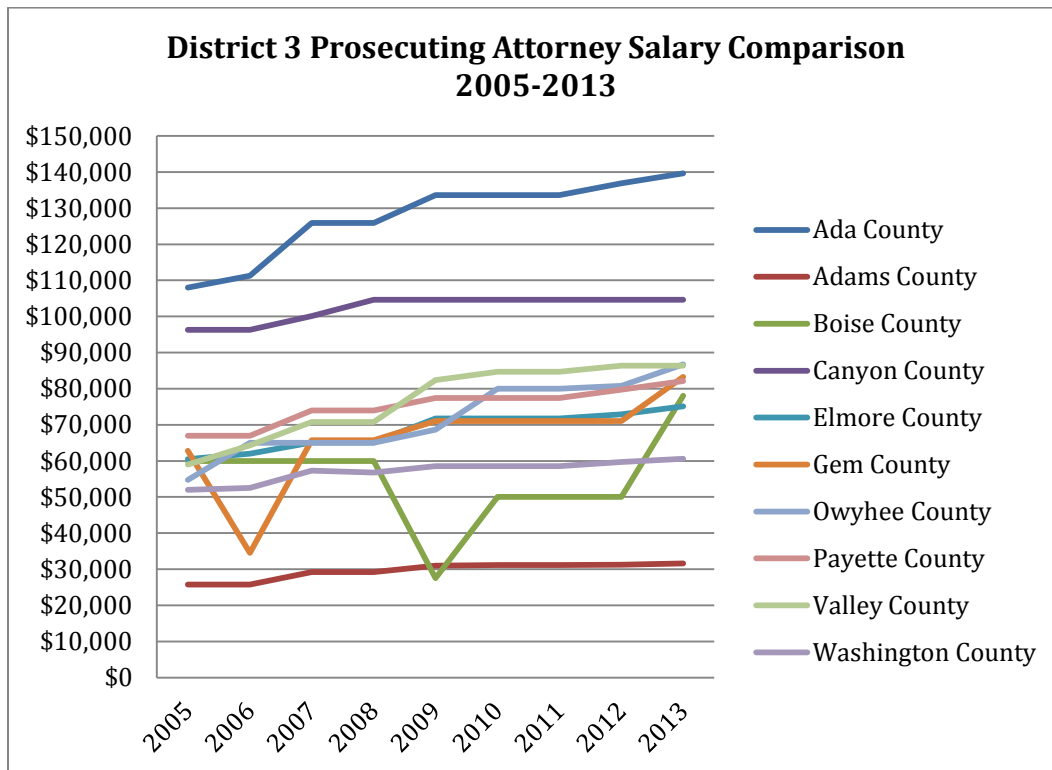
In District 2, the range between the lowest paid prosecuting attorneys in Lewis County and the highest paid prosecuting attorneys in Nez Perce County is roughly \$19,000 to \$35,000 over time, with all other counties falling somewhere in between. Like District 1, the county with the largest population in the district has the highest paid prosecuting attorneys. In fact, the salary levels for prosecuting attorneys in this district have a directly proportional relationship to the county's population size. The smaller the county in relation to the other counties in the district, the smaller the salary range for the prosecuting attorneys in that district. Counties of the same population size in the district tend to be competitive.

As illustrated in the chart below, salaries in Latah and Idaho Counties flat-lined after the recession, while salaries in the other three counties continued to increase steadily.



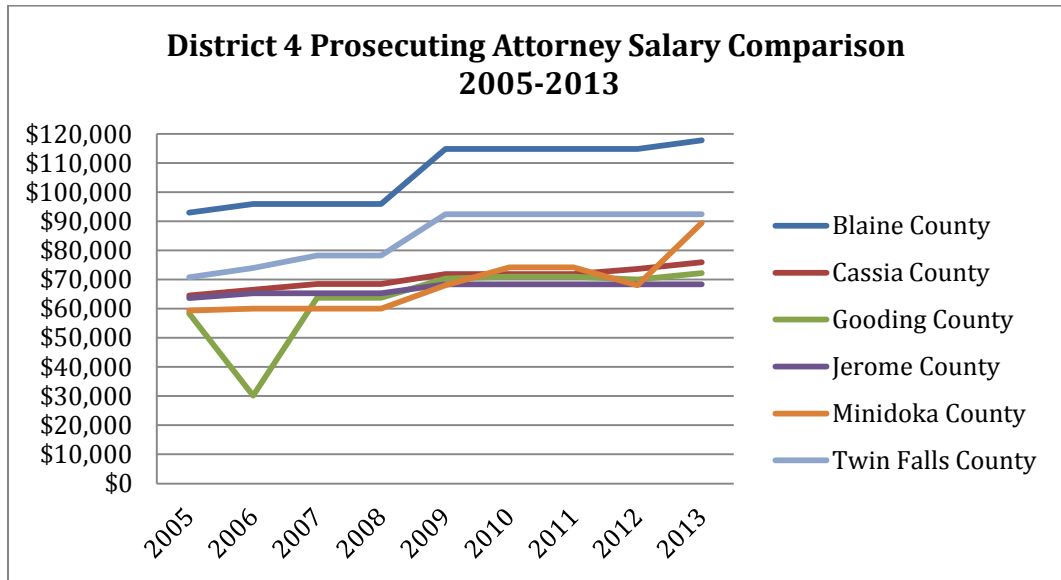
In District 3, it is no surprise that prosecuting attorney salaries in Ada County and Canyon County are much higher than any of the other counties. They surpass even the next highest salary levels by \$41,000 to \$53,000 (Ada County) and \$18,000 to \$29,000 (Canyon County). It is also not surprising the prosecuting attorney salaries are lowest in the county with the smallest population size – Adams County. All other counties in the region have competitive salaries that range no more than \$34,000 apart in any given year, excluding outlying data.

As the chart below illustrates, in most counties, salaries continued to increase after the recession, with the exception of Adams, Canyon and Washington Counties, which flat-lined.

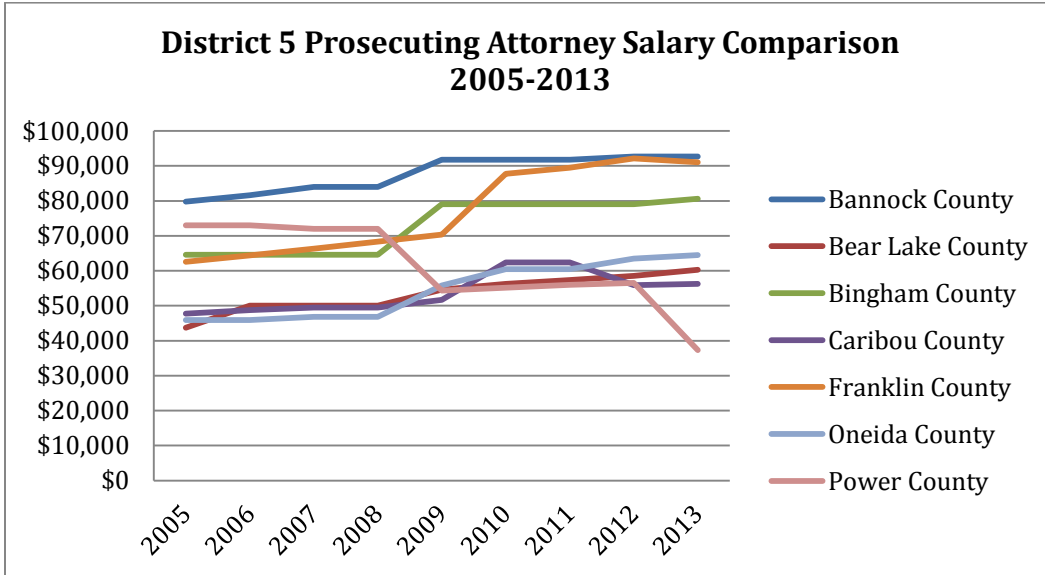


In District 4, the trends observable in relation to population size in other districts are absent. The most populous counties in the district are Twin Falls, Cassia and Blaine, in that order. However, the prosecuting attorney salaries rank in much different order. Blaine County provides the highest salaries, with Twin Falls and Cassia Counties far behind. Cassia County is even surpassed by the much smaller Minidoka County in many years. However, excluding outlying data, all counties except Blaine and Twin Falls have salaries that are competitive falling only \$5,000 to \$7,000 apart over time.

As the chart below demonstrates, all salaries flat-lined after 2009, excluding Minidoka County.

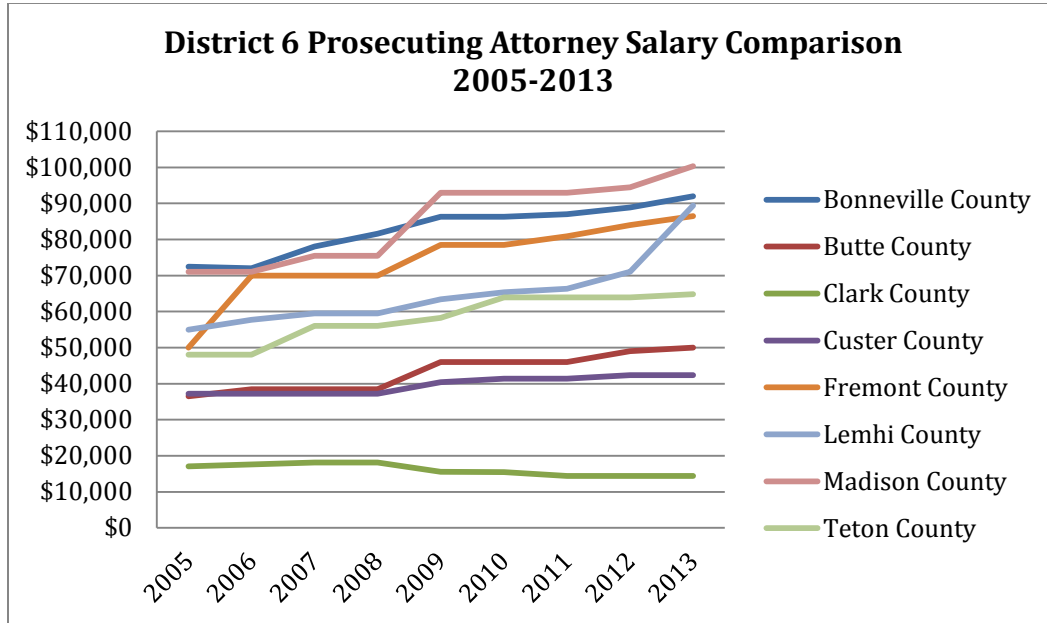


In District 5, the three most populous counties (Bannock, Bingham and Franklin) provide the three highest salaries in all years, when the somewhat unreliable data for Power County is excluded. Salaries in these three counties range from \$12,000 to \$21,000 apart over time. Salaries in the remaining counties of Caribou, Bear Lake and Oneida are all close in population size and provide competitive salaries that range only \$4,000 to \$8,000 apart.



In District 6, the salaries for prosecuting attorneys are not at all competitive and vary widely (from \$45,000 to \$86,000 apart in any given year), only roughly following population size rankings. Counties of similar population size rank closest together but are not necessarily competitive.

As the chart below illustrates, the recession affected each county differently. Salaries in Bonneville, Madison, Fremont and Lemhi Counties continued to increase steadily, while salaries in Teton, Butte and Custer Counties flat-lined, and salaries in Clark fell.

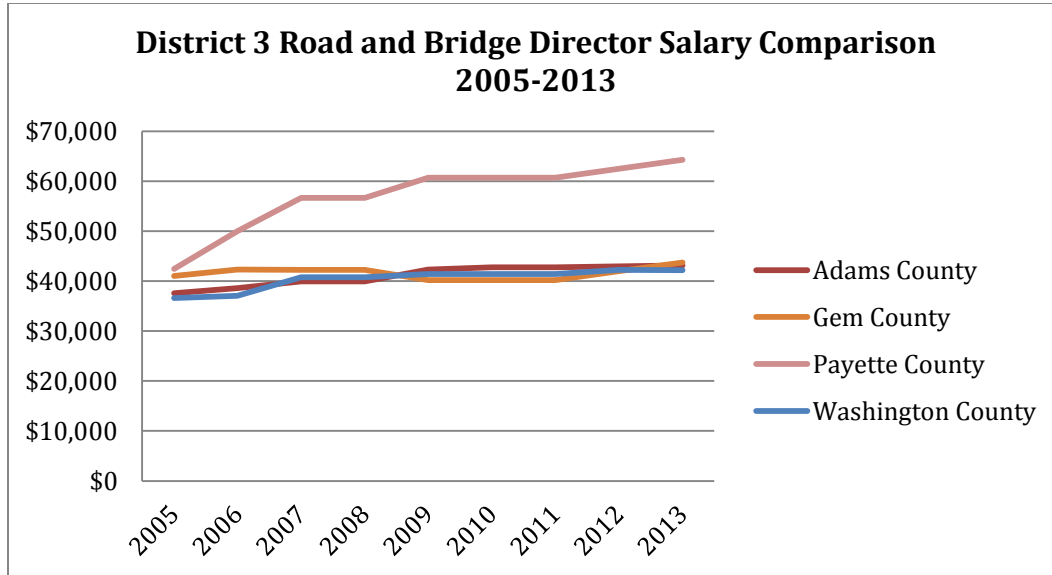


### Road and Bridge Department Director

As discussed above, due to missing data, we were only able to run analysis on 17 of the 44 counties, which presented difficulties when we attempted to compare counties in the same district. In District 1, we ran analysis on only one of the five counties in the district. In Districts 2 and 4, we ran analysis on only two of the counties in each district (five and eight counties, respectively). Therefore, it is impossible to do a meaningful comparison for these districts.

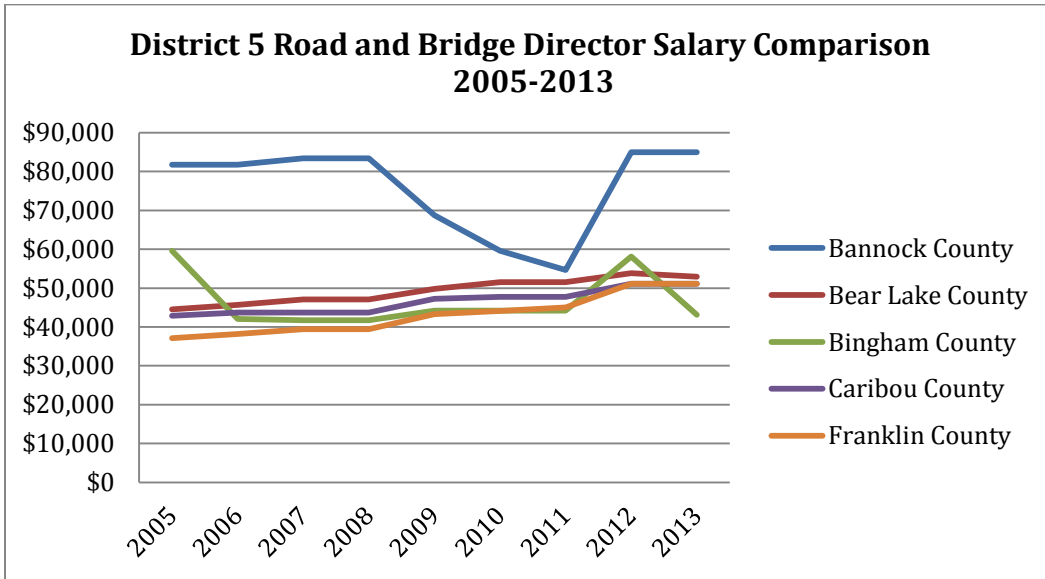
In District 3, we compared the four counties for which analysis was available – Adams, Gem, Payette and Washington. These four counties vary widely in population, however, the salaries for Road and Bridge Department Director are very competitive, only varying by \$21,000 at the most in any given year. When the data for the largest county (Payette) is excluded, the salaries vary only by \$5,000 for the remaining three counties.

As the chart below illustrates, the recession affected all counties, causing salaries to flat-line after 2009.

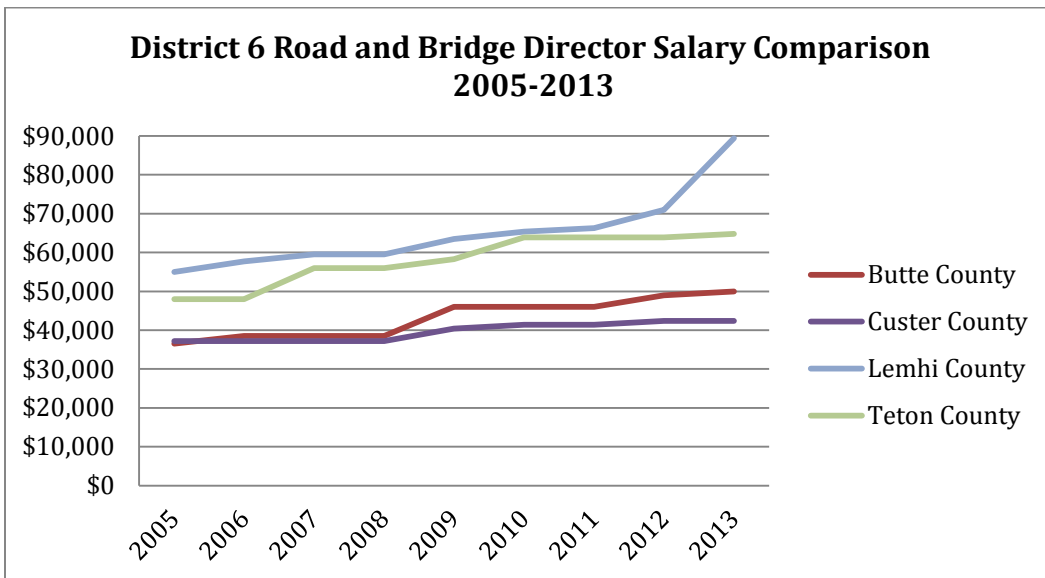


In District 5, Bannock County is by far the most populous and pays its Road and Bridge Department Director a great deal more than any of the other counties under analysis. In the remaining four counties, salaries are very competitive and range only \$1,000 to \$8,000 apart when outlying data is excluded.

As the chart below demonstrates, the recession did not seem to affect this district as salaries continued to increase steadily after 2008.



In District 6, four counties were available for comparison – Butte, Custer, Lemhi and Teton. Salaries are most competitive between Butte and Custer, and Lemhi and Teton, which are also closest in population size. The former two counties vary by \$8,000 at their widest point, as do the two latter.

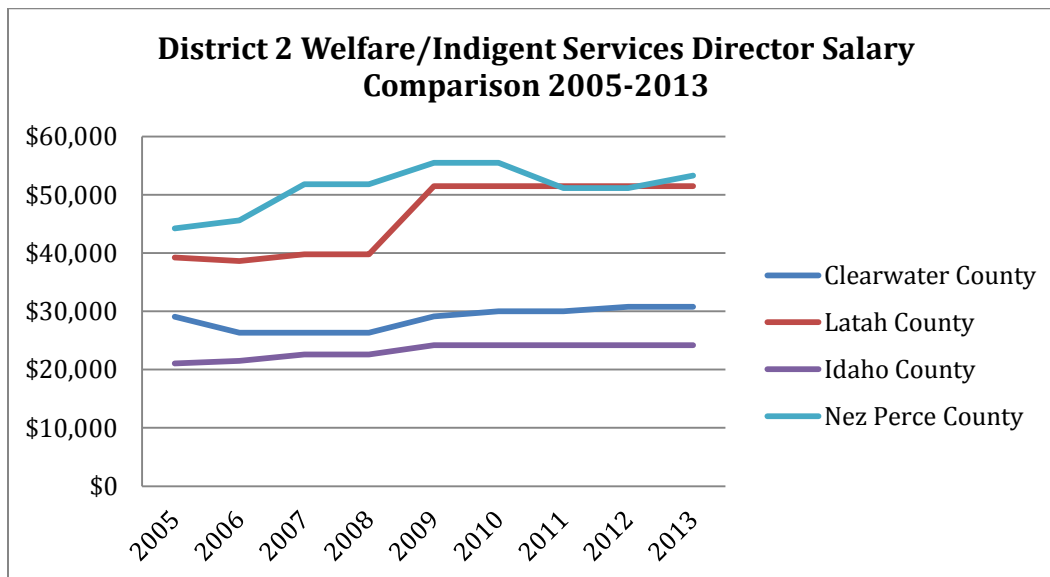


## Welfare/Indigent Services Department Director

As discussed above, due to missing data, we were only able to run analysis on 18 of the 44 counties, which presented difficulties when we attempted to compare counties in the same district. In District 1, we ran analysis on only one of the five counties in the district. In district 5, we ran analysis on only two of the seven counties in the district. Therefore, it is impossible to do a meaningful comparison for these districts.

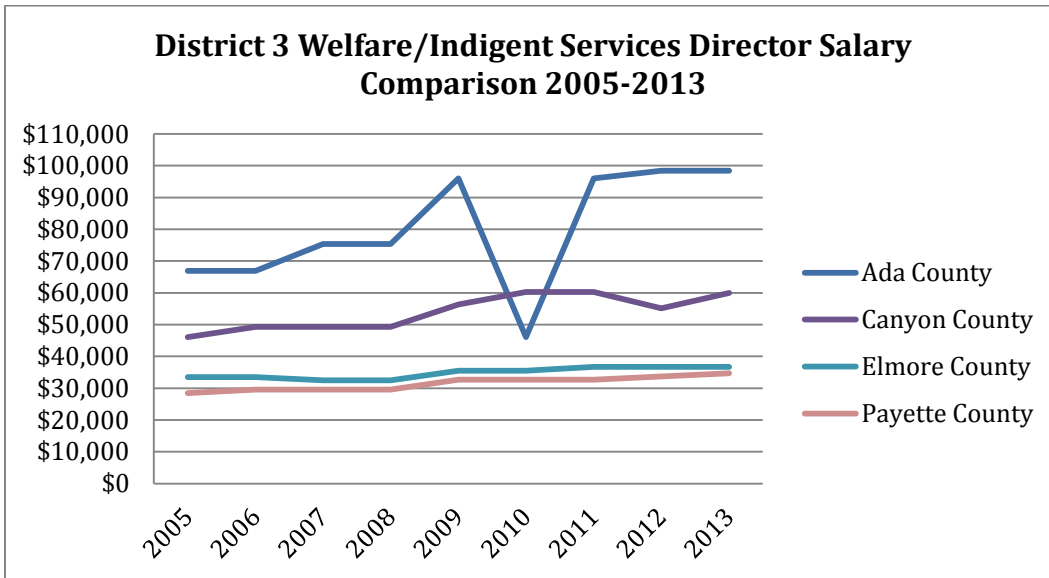
In District 2, four counties were available for analysis – Nez Perce, Latah, Clearwater and Idaho. Among these counties, salaries are generally competitive. The former two counties are close in population size, as are the latter two. The salary levels for the Welfare/Indigent Services Department Director vary by \$11,000 at the most between Nez Perce and Latah Counties, and by \$8,000 between Clearwater and Latah. However, the difference between the county with the highest salary level (Nez Perce) and the lowest salary level (Idaho) is roughly \$31,000 at most.

As evidenced by the chart below, the recession caused salaries in all counties to flat-line and even dip slightly in Nez Perce County.

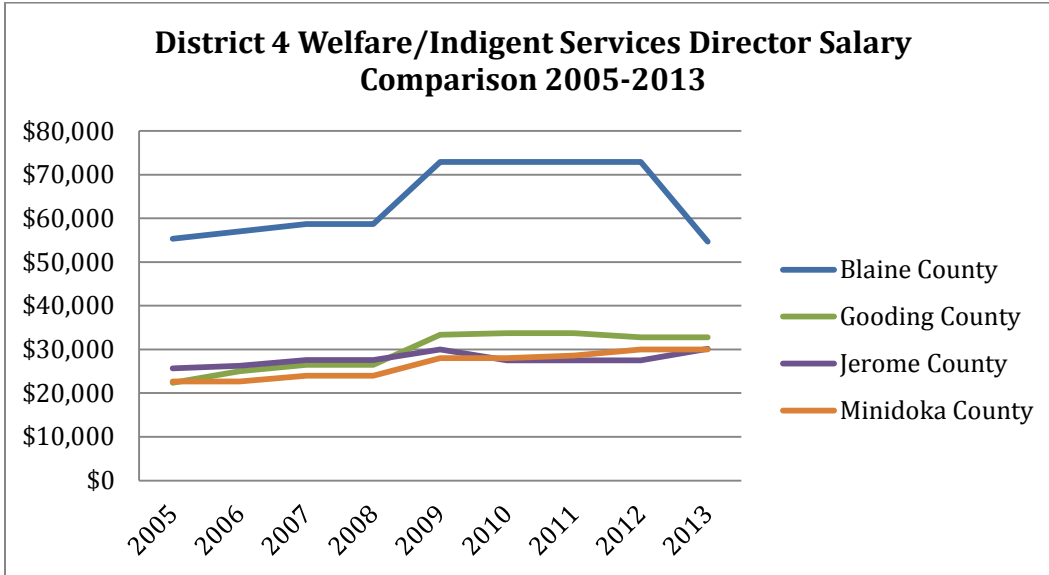


In District 3, there were also four counties available for analysis – Ada, Canyon, Elmore and Payette. The former two counties are close in population size, as are the latter two. The salary levels for the Welfare/Indigent Services Department Director vary by \$40,000 at the most between Ada and Canyon Counties, and by only \$5,000 between Elmore and Payette. However, the difference between the county with the highest salary level (Ada) and the lowest salary level (Payette) is roughly \$64,000 in most years.

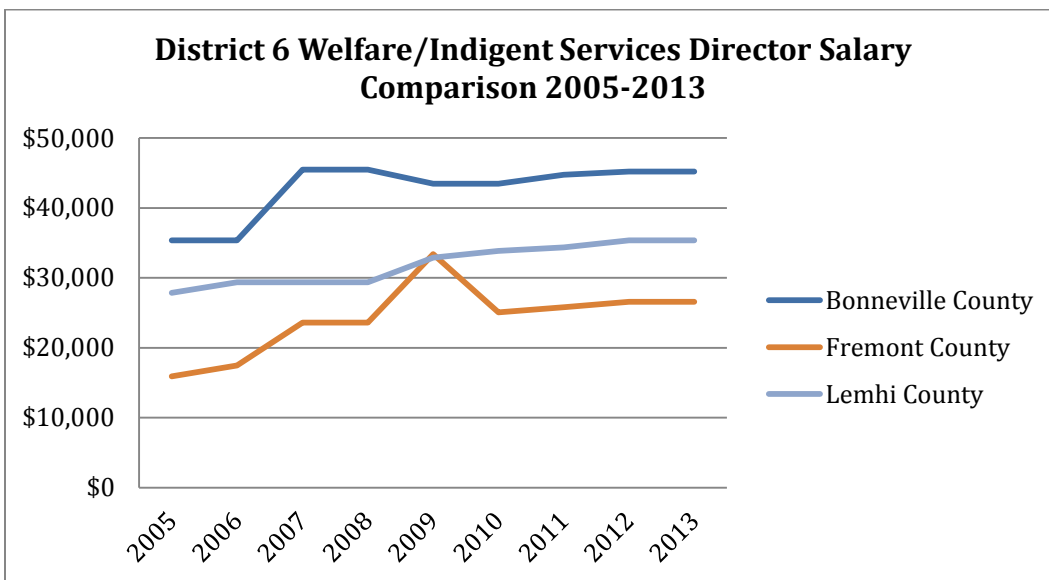
As evidenced by the chart below, salaries in Elmore and Payette Counties flat-lined after 2008, while salaries in Ada and Canyon Counties continued to increase steadily.



In District 4, Blaine County is by far the most populous county of the four counties under analysis. Blaine also provides a salary for the Welfare/Indigent Services Department Director that generally is \$40,000 higher than any of the other counties. However, the other three counties – Gooding, Jerome and Minidoka – provide very competitive salaries that are only \$5,000 apart at their widest point.



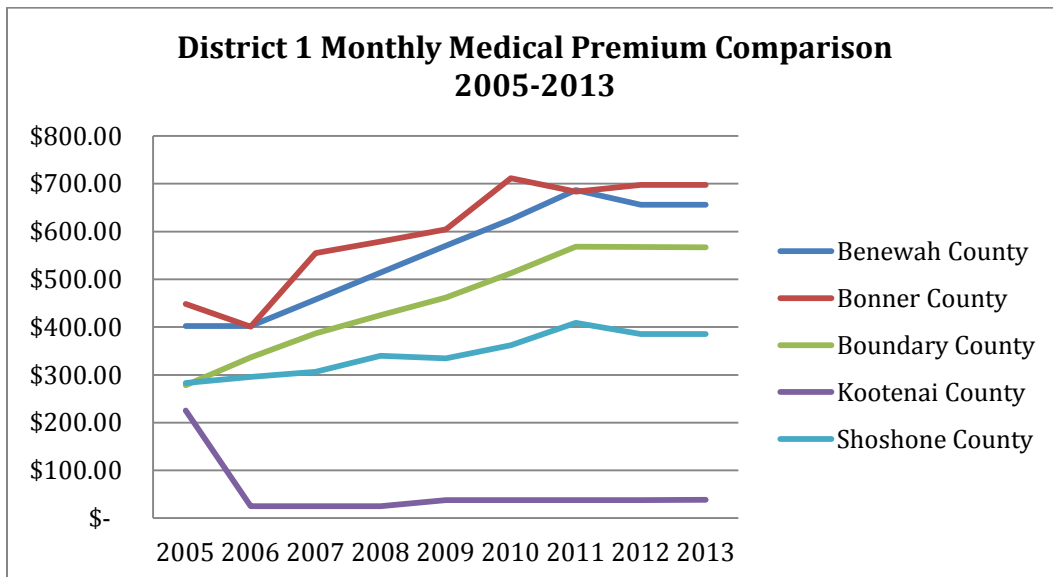
In District 6, the salary levels for the Welfare/Indigent Services Department Director in the three counties under analysis (Bonneville, Fremont and Lemhi) vary widely, but have a directly proportional relationship to their population size. The larger the county's population, the larger the salary level in relation to the other counties.



## County Provided Monthly Medical Premiums

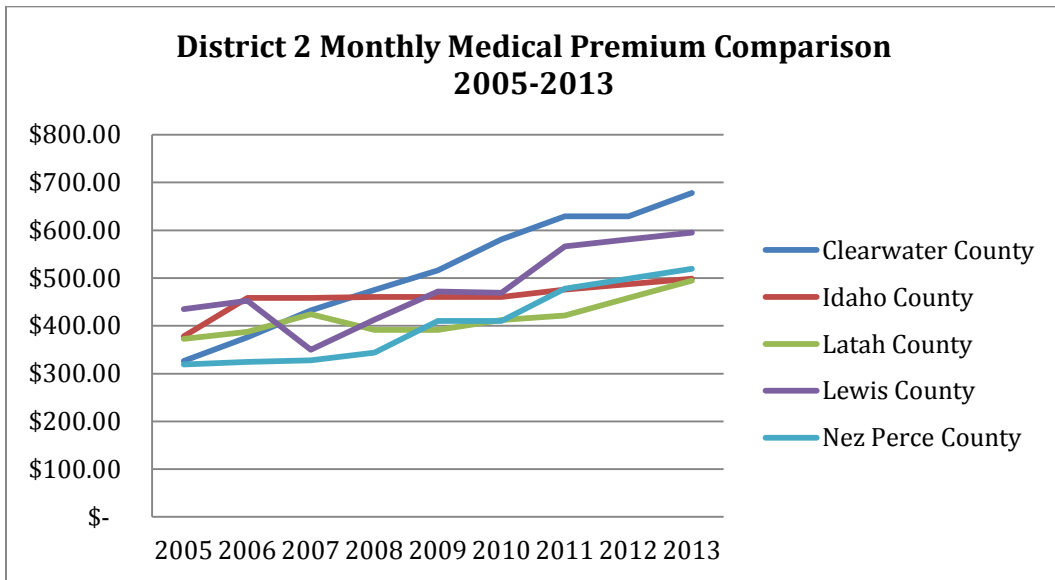
In District 1, monthly medical premiums are generally not competitive regionally as premiums are widely dispersed from \$39 (Kootenai) to \$700 (Bonner). However, Benewah and Bonner Counties offer medical premiums that are competitive with one another typically differing only \$50.

The chart below, illustrates that in the majority of counties, the monthly medical premiums continued to rise during the economic recession of 2008. With the exception of Kootenai County, all county monthly medical premiums continued to rise until 2010. From 2010 to 2013, all counties in District 1 appear to flat-line, however, this is a result of missing data in these years. In all counties in District 1, monthly medical premiums remain higher in 2013 than in 2008.



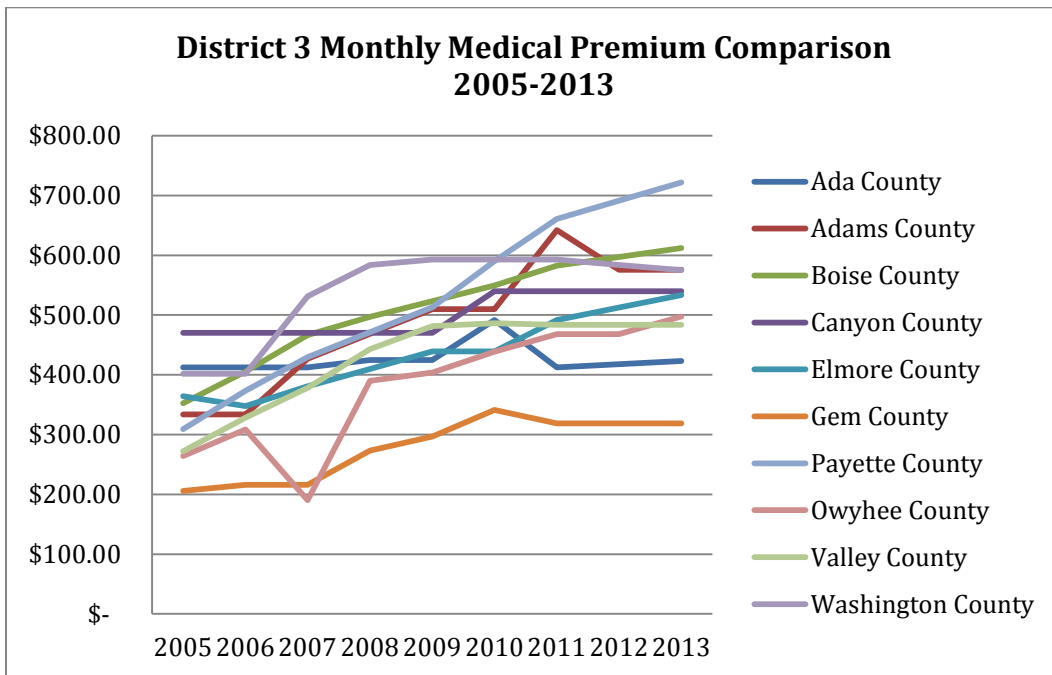
In District 2, monthly medical premiums fall within two clusters \$400 to \$500 (Latah, Idaho and Nez Perce) and \$550 to \$700 (Lewis and Clearwater). Counties that fall under the same cluster offer monthly medical premiums that are competitive with one another. Nez Perce County offered the lowest monthly medical premium in District 2 from 2005 to 2008 at roughly \$300, while Latah county offered the lowest monthly medical premium from 2009 to 2013 at roughly \$400. Clearwater offered the highest monthly medical premium in most years.

The chart below, illustrates that in the majority of counties, monthly medical premiums leveled off in 2008 or 2009. Clearwater County, however, saw a consistent increase in monthly medical premiums from 2005 to 2011. The flat line depicted in Clearwater County in 2011 and 2012 is not a delayed response to the recession, but is instead the result of two years of missing data. Since 2012, monthly medical premiums have been increasing in all counties in District 2, and all counties in this district have higher monthly medical premiums in 2013 than in 2008.



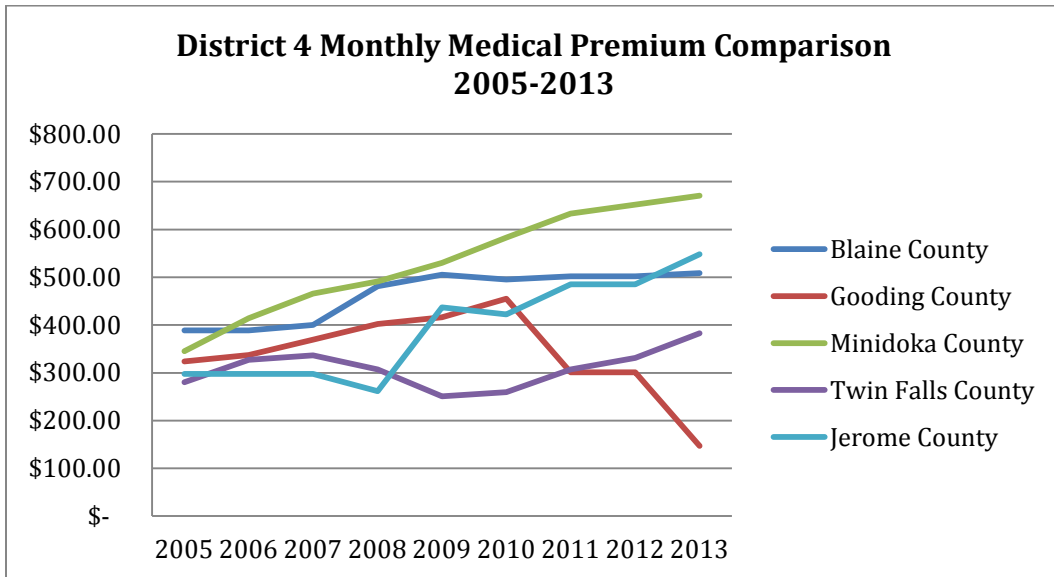
In District 3, the majority of monthly medical premiums fall within two clusters \$400 to \$500 (Ada, Owyhee and Valley) and \$500 to \$600 (Elmore, Adams, Boise, Canyon and Washington). Counties that fall under the same cluster offer monthly medical premiums that are competitive with one another. However, both the lowest and highest monthly medical premiums in District 3 are outliers and are not regionally competitive. Gem County offered the lowest monthly medical premium in District 3 in most years while Washington County offered the highest monthly medical premium from 2007 to 2010 and Payette offered the highest premium from 2010 to 2013.

The chart below, illustrates that many of the counties in District 3 continued to increase the monthly medical premiums through 2009. However, all but three counties have experienced a decrease or leveling off of monthly medical premiums since 2010. Payette and Boise County’s monthly medical premiums specifically appear to have been unimpacted by the 2008 recession as their premiums have been on a steady increase since 2005. Since 2011, premiums in Canyon and Washington Counties have remained flat or decreased. Although it appears that Gem and Valley Counties also experienced a period of stagnant benefits from 2011 on, the flat line is actually a result of missing data from these counties for these years. All counties in this district have higher monthly medical premiums in 2013 than in 2008 with the exception of Ada County. Ada County’s 2013 premium is only dollars less than the 2008 premium.



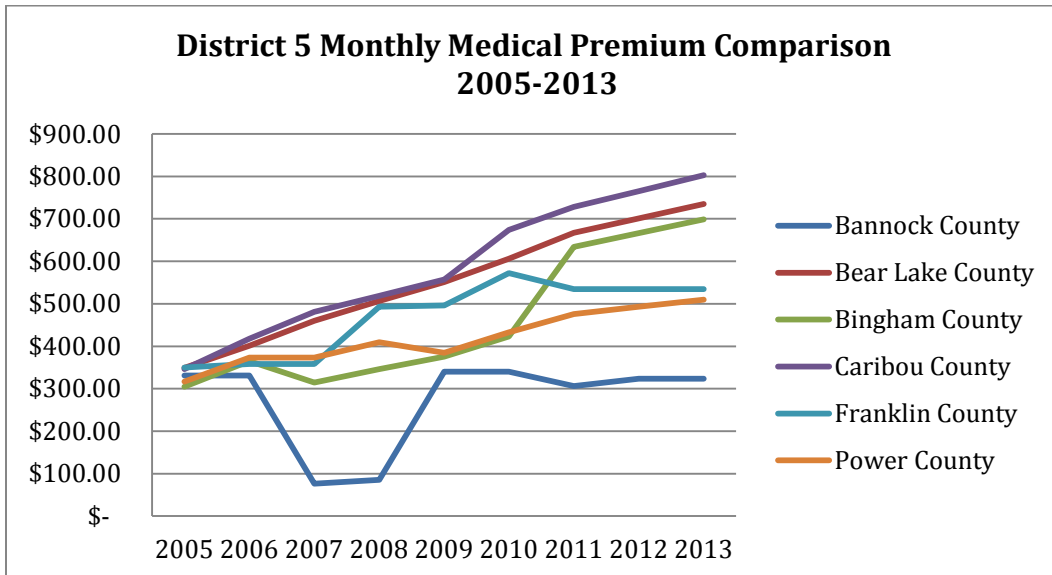
All counties in District 4 offered monthly medical premiums in 2005 that were competitive with one another ranging between \$300 and \$400. Since 2005, premiums have become more dispersed. Presently, in District 4 only Blaine and Gooding County offer premiums that are competitive with one another offering \$509 and \$548 respectively. Throughout most years, Minidoka offered the highest premium, while depending on the year, Twin Falls, Gooding or Jerome offered the lowest premium.

From 2008 to 2010, three of the five counties in this district experienced a decrease or flat-line in monthly premiums. Minidoka County seems to have been less impacted by the 2008 recession as its monthly medical premiums show continual growth from 2005 to 2013. Gooding County continued to increase monthly medical premiums through 2009, but has been decreasing premiums continually since 2010. Blaine County premiums have remained flat since 2009. In all counties except Gooding County, 2013 premiums are higher than 2008 premiums.



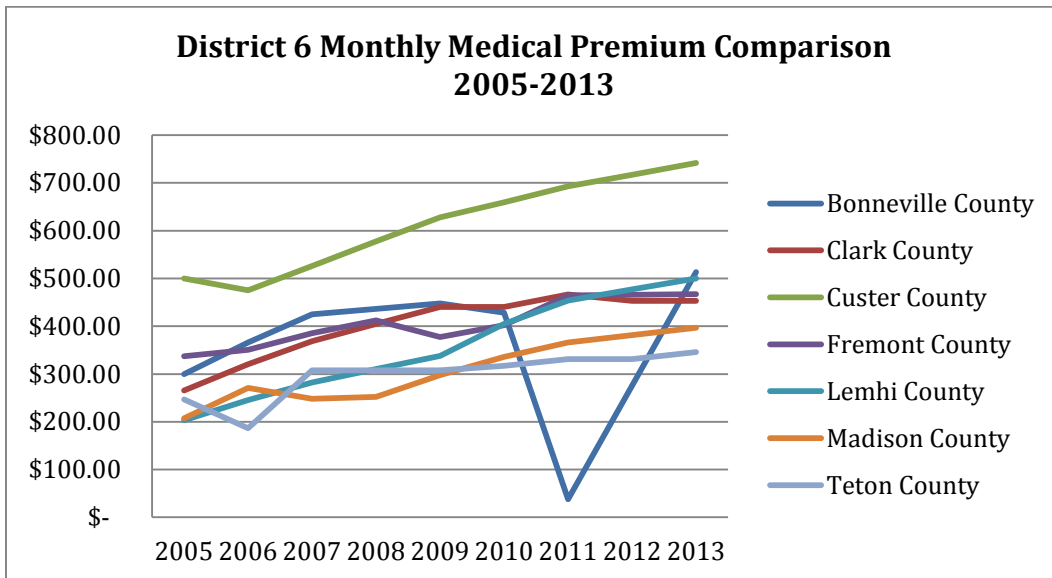
In District 5, all counties offered monthly medical premiums that were competitive with one another in 2005 with premiums ranging between \$300 and \$400. Since 2005, premiums in District 5 have become dispersed between \$300 and \$800. Presently, in District 5, there are two premium ranges that most counties cluster around: \$450 to \$550 (Power and Franklin), and \$700 to \$800 (Bingham, Bear Lake and Caribou). Caribou consistently offered the highest premium while Bannock offered the lowest premium in most years. Bannock County is the only county in this district that does not fall within one of the competitive premium clusters.

As indicated in the graph below Caribou and Bear Lake Counties have had steadily increasing monthly medical premiums since 2007 or before. Franklin and Power Counties have been gradually increasing premiums since 2005, however they both experienced either a decrease or stagnant period of growth between 2008 and 2009. Franklin County appears to have experienced a second period of stagnant premiums between 2011 and 2013, however, this is a result of the county not reporting data for these years. Bannock County experienced a steep decrease in premiums in 2006, but in 2009 premiums increased to slightly higher than the 2005 level. All counties in District 5 have premiums that are higher in 2013 than 2008. However, Bannock County's 2013 premium is lower than its 2005 premium by several dollars.



In District 6, most counties cluster around two competitive premium ranges of \$300 to \$400 (Madison and Teton) and \$450 to \$500 (Bonneville, Clark, Fremont and Lemhi). Custer County offered a significantly higher premium and depending on the year Bonneville, Teton or Madison Counties offered the lowest premium.

As indicated in the graph below, Custer, Madison and Lemhi Counties have had steadily increasing monthly medical premiums since 2008. The remaining counties in District 6 experienced a decrease or leveling off of premiums between 2008 and 2010. Bonneville County began to decrease premiums in 2009 and experienced a pronounced decrease in 2010 dropping nearly \$300. This significant drop in premiums could actually be attributed to a data entry error as \$37.50 was entered, whereas \$375 fits closer to data from previous and following years. Despite the decreases some counties saw around 2008, all counties in District 6 have higher premiums in 2013 than in 2008.



**Observations Across Positions**

A comparison of the salary levels for counties within the same region does not reveal much useful information. It appears that, generally speaking, salary levels are not similar among counties in the same region, unless those counties also happen to be of similar population size.

## Comparison of Counties of the Same Population Size

The IAC reports summarizing salary survey data from 2005 and 2006 group the data by counties of similar population size as follows:

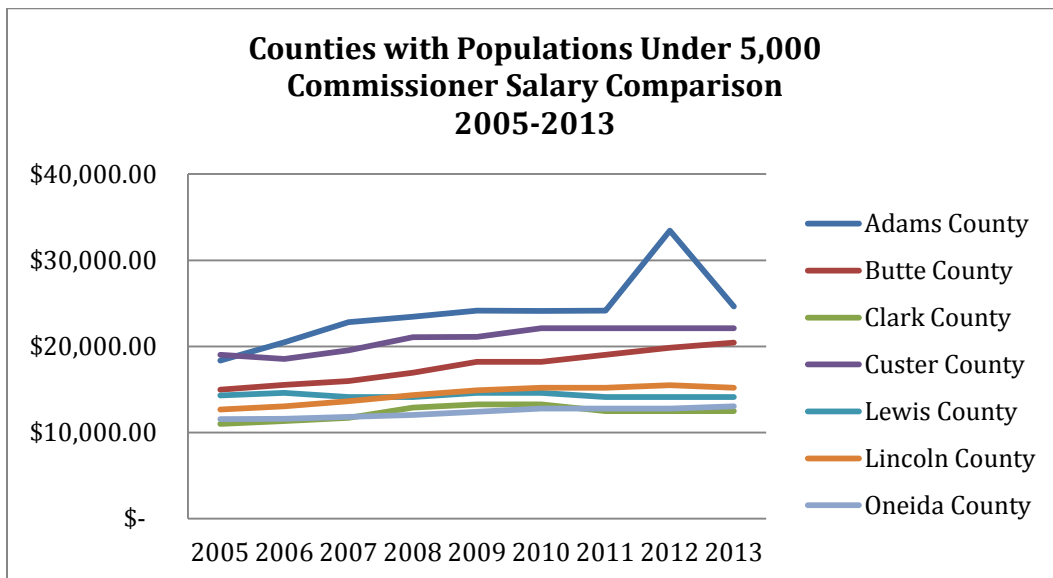
|                             |  |
|-----------------------------|--|
| Population Under 5,000      | Adams, Butte, Camas, Clark, Custer, Lewis, Lincoln and Oneida                              |
| Population 5,000 to 10,000  | Bear Lake, Benewah, Boise, Caribou, Clearwater, Lemhi, Power, Teton, Valley and Washington |
| Population 10,000 to 20,000 | Boundary, Franklin, Fremont, Gem, Gooding, Idaho, Jerome, Minidoka, Owyhee and Shoshone    |
| Population 20,000 to 50,000 | Bingham, Blaine, Bonner, Cassia, Elmore, Jefferson, Latah, Madison, Nez Perce and Payette  |
| Population over 50,000      | Ada, Bannock, Bonneville, Canyon, Kootenai and Twin Falls                                  |

According to 2010 U.S. Census data, since 2005, only five Idaho counties have had significant enough population shifts to put them in a category different from 2005. Lincoln moved from “Under 5000” to “5,000 to 10,000;” Teton and Washington moved from “5,000 to 10,000” to “10,000 to 20,000;” and Jerome and Minidoka moved from “10,000 to 20,000” to “20,000 to 50,000.” Considering that so few counties changed population size categories, and to ensure consistency when comparing salary levels across counties of the same population size, we have maintained the groupings above as first detailed in the 2005 report.

## Commissioner

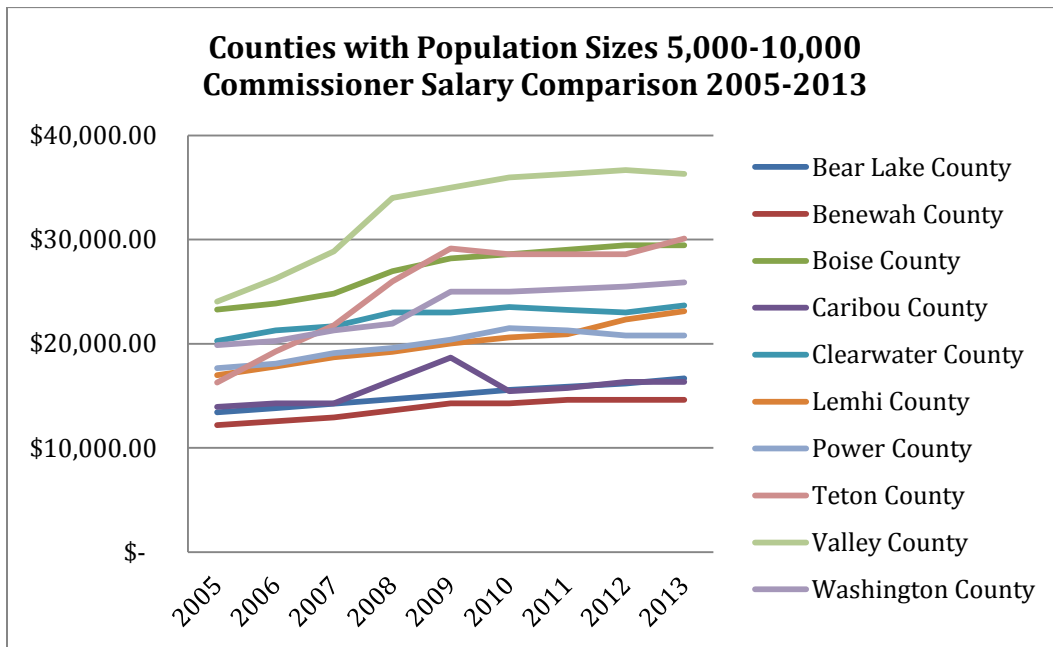
Counties with populations of 5,000 or under offer commissioner salaries that are distributed primarily between \$10,000 and \$25,000. Four of the seven counties in the region (Clark, Lincoln, Oneida and Lewis) offer commissioner salaries that are competitive with each other ranging from \$13,000 to \$16,000. The remaining three counties are spaced in \$3,000 intervals from each other. The difference between the county with the highest salary level (Adams) and the lowest salary level (Clark or Oneida) in most years was roughly \$12,000.

As indicated in the graph below, the majority of counties with populations under 5,000 had relatively flat or gradually increasing salary lines between 2009 and 2011. All but two counties had higher commissioner salaries in 2013 than 2008. Clark County's commissioner salary remained \$400 lower in 2013 than 2008, while Lewis County's salary remained the same in 2013 as 2008.



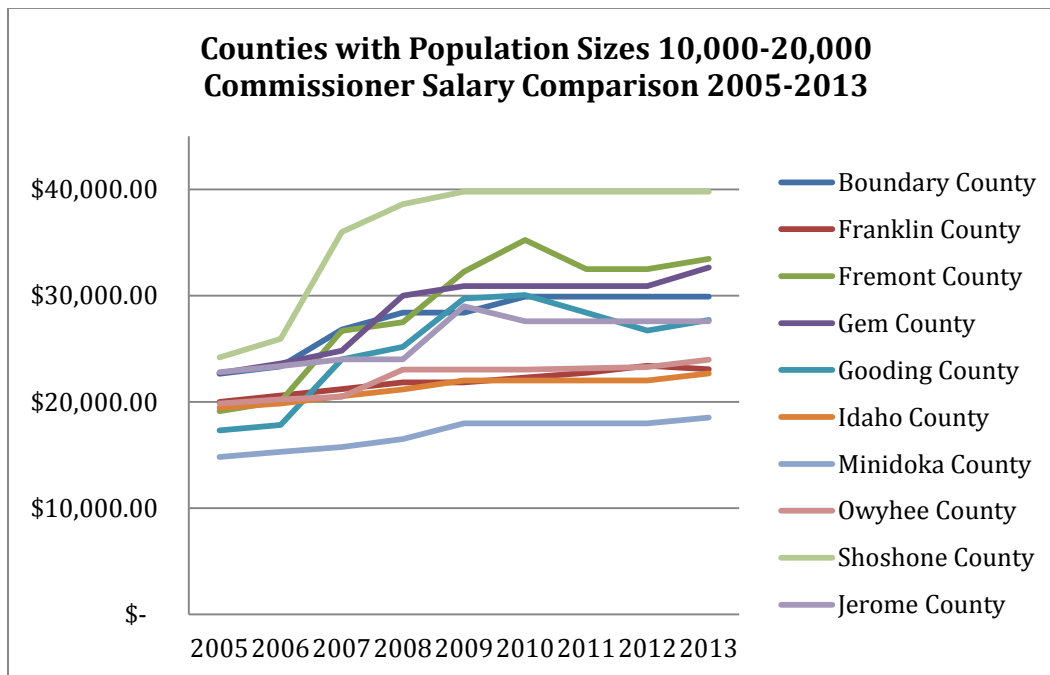
Counties with populations of 5,000 to 10,000 offer commissioner salaries that are distributed primarily between \$15,000 and \$35,000. The counties cluster into three different salary ranges. Within these clusters, the counties offer competitive salaries with one another. Three counties cluster roughly around \$10,000 to \$15,000 (Benewah, Caribou and Bear Lake). Four counties cluster roughly around the \$20,000 to \$25,000 (Power, Lemhi, Clearwater and Washington). Two counties cluster near \$30,000 (Boise and Teton). Valley County does not fall into any of the clusters, as it pays a higher salary than the other counties at \$35,000. The difference between the county with the highest salary level (Valley) and the lowest salary level (Benewah) was roughly \$20,000 in most years.

As indicated in the graph below, half of the commissioner salaries in counties with populations of 5,000 to 10,000 continued to increase gradually despite the 2008 recession, whereas half flat-lined or decreased following 2008. Benewah County’s commissioner salary has remained stagnant since 2009, and Caribou County’s commissioner salary is \$150 less in 2013 than in 2008. All other counties with populations of 5,000 to 10,000 had higher commissioner salaries in 2013 than in 2008.



Counties with populations of 10,000 to 20,000 offer commissioner salaries that are distributed between \$15,000 and \$40,000. The counties cluster into two different salary ranges. Within these clusters, the counties offer competitive salaries with one another. Three counties are in the \$20,000 to \$25,000 range (Idaho, Franklin and Owyhee). Five counties cluster around \$27,000 to \$32,000 (Gooding, Jerome, Boundary, Gem and Fremont). Both Minidoka and Shoshone Counties are outliers with Minidoka offering the lowest commissioner salary at \$17,000 and Shoshone County offering the highest commissioner salary at \$40,000.

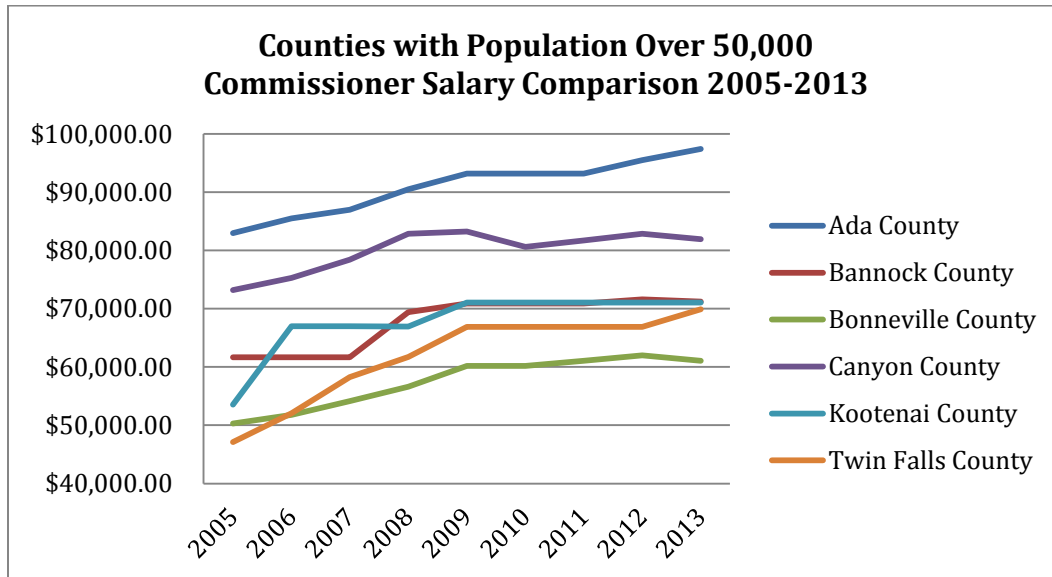
As indicated in the graph below, the majority of the commissioner salaries in counties with populations 10,000 to 20,000 decreased or leveled off between 2009 and 2012 likely as a result of the 2008 recession. However, all counties with populations of 10,000 to 20,000 have salaries that are higher in 2013 than 2008. Several counties (Fremont, Gooding and Boundary) continued to increase salaries from 2008 to 2010 and did not experience a decrease or flat-line in salaries until 2010. Notably, Fremont County increased their commissioner salary \$7,000 between 2008 and 2010 but experienced a decreased salary since 2010. None of the counties have increased their commissioner salaries significantly since 2010.





Counties with populations over 50,000 offer commissioner salaries that are distributed primarily between \$60,000 and \$100,000. Four of the counties with populations exceeding 50,000 offer salaries that are competitive with one another ranging from \$60,000 to \$70,000 (Bonneville, Twin Falls, Kootenai and Bannock). Ada and Canyon Counties offer higher salaries at \$92,000 and \$82,000 respectively. In most years, the difference between the county with the highest salary (Ada) and the lowest salary (Bonneville) was roughly \$35,000.

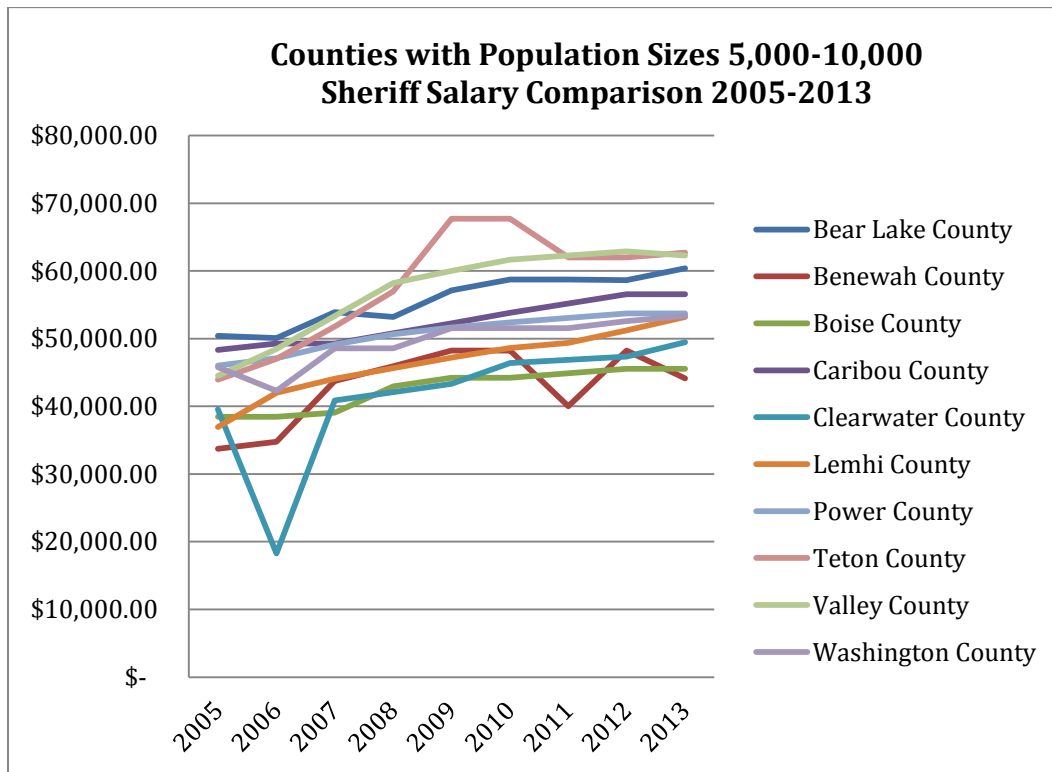
As indicated in the graph below, the majority of commissioner salaries in counties with populations over 50,000 decreased or flat-lined between 2009 and 2011. However, all counties with populations exceeding 50,000 have salaries that are higher in 2013 than 2008 with the exception of Canyon County. Canyon County's 2013 commissioner salary remains approximately \$1,000 less than its 2008 salary. Ada and Twin Falls Counties have increased their commissioner salaries the most since 2008 with approximately \$8,000 and \$7,000 increases respectively.





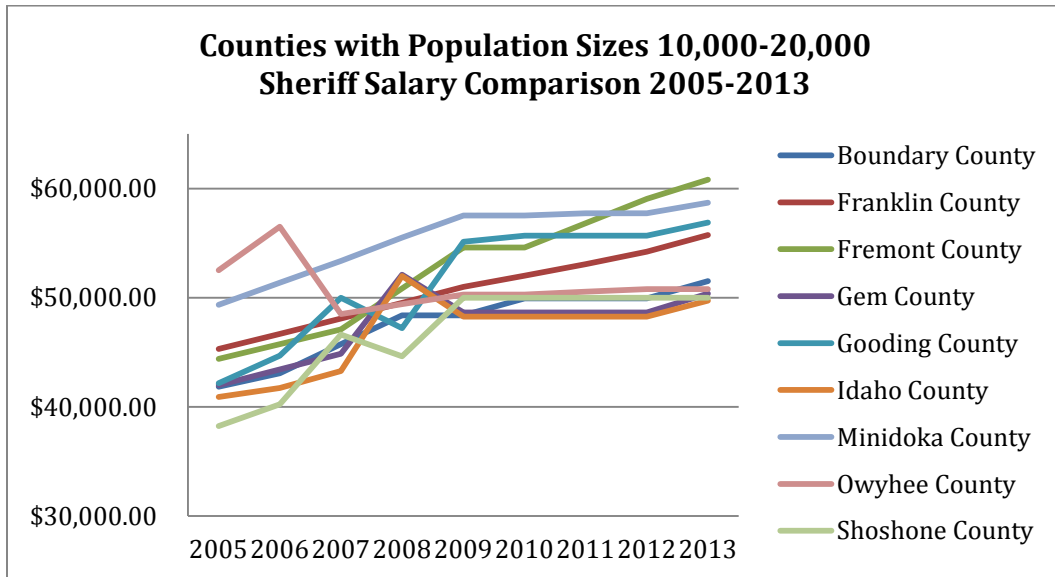
Counties with populations of 5,000 to 10,000 offer sheriff salaries that are distributed primarily between \$40,000 and \$60,000. Within this range, there are three competitive salary clusters. Three counties fall within the \$45,000 to \$50,000 cluster (Benewah, Boise and Clearwater). Four counties fall within the \$50,000 to \$55,000 cluster (Lemhi, Power, Washington and Caribou). Three counties fall within the \$60,000 to \$65,000 cluster (Valley, Teton and Bear Lake). A comparison of the highest paying county to the lowest paying county is difficult in this population size as multiple counties offered the highest salary and multiple counties offered the lowest salary depending on the year.

As indicated in the graph below, the majority of counties with populations between 5,000 and 10,000 continued to gradually increase sheriff salaries during and following the economic recession of 2008. However, both Teton and Benewah Counties substantially decreased their sheriff salaries in 2010, and neither county has returned their salaries to the peak level in 2009. All counties with populations of 5,000 to 10,000, except for Benewah, have sheriff salaries that are higher in 2013 than 2008. Benewah County's sheriff salary remains roughly \$2,000 less in 2013 than in 2008.



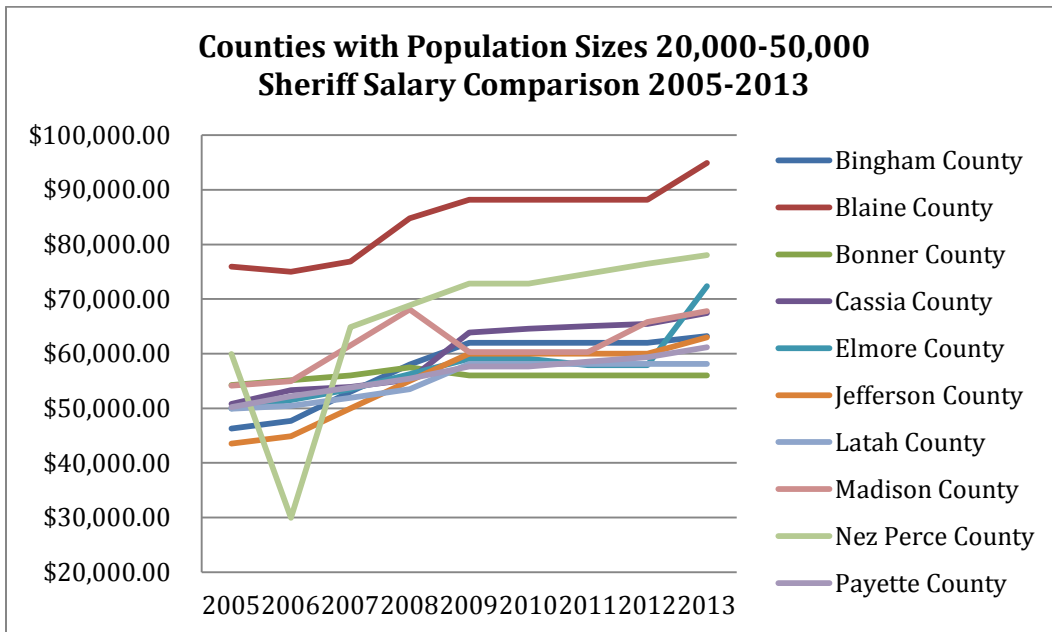
Counties with populations of 10,000 to 20,000 offer sheriff salaries that are distributed between \$50,000 and \$60,000. Within this range, there are two competitive salary clusters. Five counties fall near the \$50,000 cluster (Shoshone, Idaho, Gem, Owyhee and Boundary), while four counties fall within the \$55,000 to \$60,000 cluster (Franklin, Fremont, Minidoka and Gooding). Once again, a comparison of the highest paying county to the lowest paying county is difficult in this population size as multiple counties offered the highest salary and multiple counties offered the lowest salary depending on the year.

As indicated in the graph below, the majority of counties with populations between 10,000 and 20,000 had flat or decreasing sheriff salaries between 2008 and 2010. All counties, with the exception of Gem and Idaho, have higher sheriff salaries in 2013 than in 2008. Both Gem and Idaho Counties decreased their sheriffs' wages following 2008 and maintained lower sheriff salaries in 2013 than 2008. Additionally, Shoshone County sheriff salaries have remained flat since 2009.



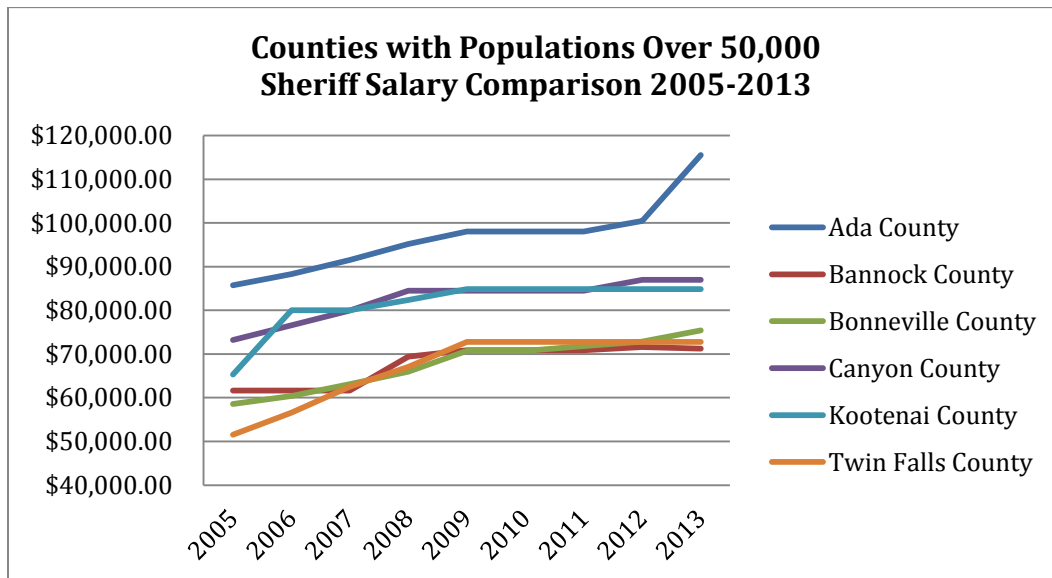
Counties with populations of 20,000 to 50,000 offer sheriff salaries that are distributed between \$50,000 and \$90,000. The majority of the counties in this region offer competitive salaries with one another as the salary lines are tightly clustered within the \$55,000 to \$65,000 range. Both Nez Perce and Blaine Counties offer higher salaries near \$80,000 and \$95,000 respectively. Yet again, a comparison of the highest paying county to the lowest paying county over time is difficult in this population group as multiple counties offered the lowest salary depending on the year. However, Blaine County consistently offered the highest salary.

As indicated in the graph below, the majority of counties with populations between 20,000 and 50,000 experienced plateaued sheriff salaries between 2009 and 2010. However, all but two counties had higher sheriff salaries in 2013 than in 2008. In Bonner and Madison County, sheriff salaries remain lower in 2013 than in 2008.



Counties with populations of 50,000 or over offer sheriff salaries that are distributed primarily between \$65,000 and \$115,000. The majority of the counties with populations exceeding 50,000 offer salaries that fall within two competitive clusters. Three counties offer sheriff salaries around \$70,000 (Twin Falls, Bonneville and Bannock), and two counties offer sheriff salaries around \$85,000 (Kootenai and Canyon). Ada County offers a significantly higher sheriff salary that is roughly \$15,000 higher than the nearest county (Kootenai) in most years. A comparison of the highest salary to the lowest salary over time is difficult for this population group, as three different counties offer the lowest salary depending on the given year.

As indicated in the graph below, all of the counties with populations exceeding 50,000 kept sheriff salaries relatively flat between 2009 and 2011. However, all but two counties have showed a slight increase in sheriff salaries since 2011. Twin Falls and Kootenai County’s sheriff salaries have not seen an increase since 2009, while the Ada County sheriff salary has increased exponentially since 2011. All counties in this population size had higher sheriff salary levels in 2013 than 2008.

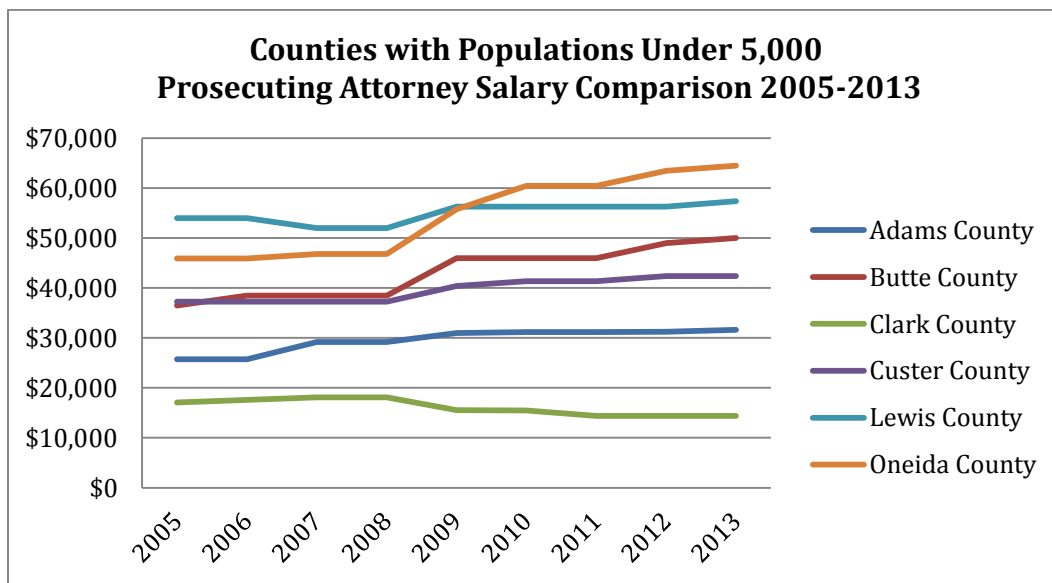


## Prosecuting Attorney

We were able to run analysis on 40 of the 44 counties for this position.

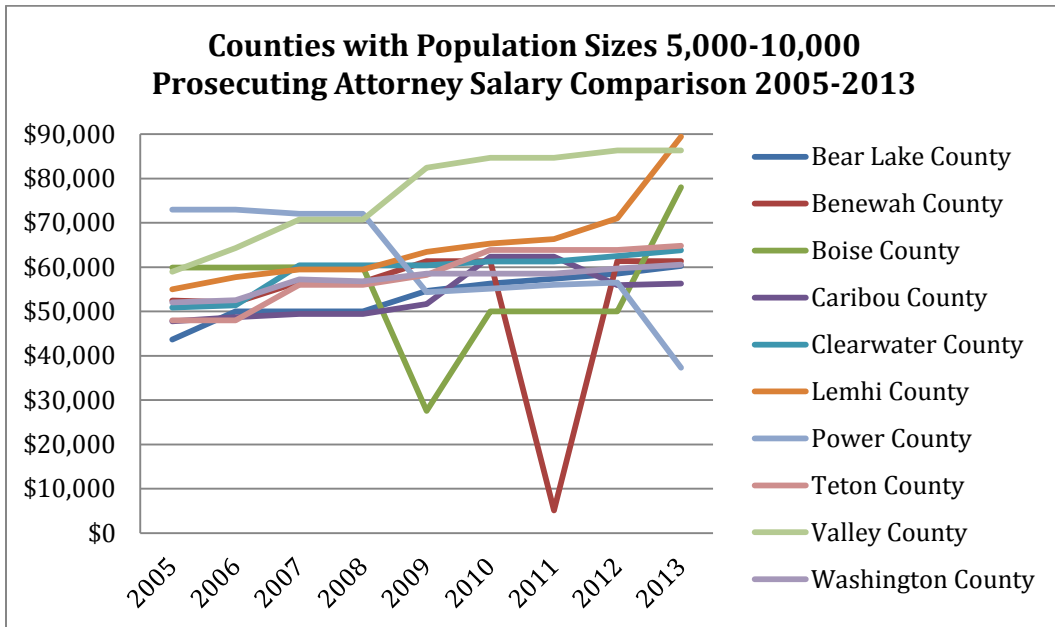
For counties with populations under 5,000, salary levels for Prosecuting Attorneys varied widely from \$14,000 in Clark County at its lowest point to \$64,000 in Oneida County at its highest point. Most salaries for most years were competitive in the \$40,000 to \$60,000 range.

All salaries flat-lined after 2008 except Oneida County which actually increased and surpassed all other counties.



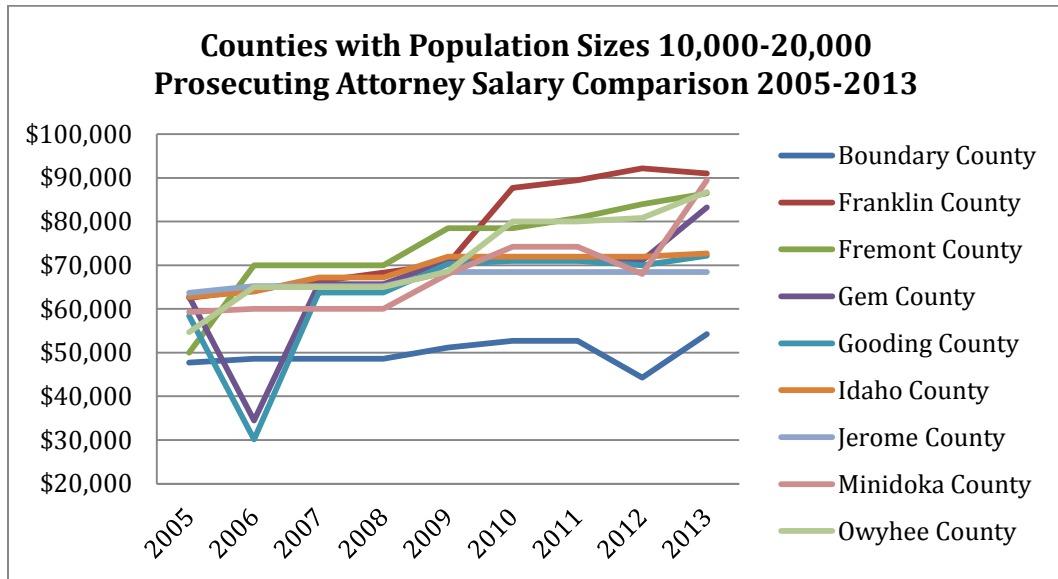
For counties with populations of 5,000 to 10,000, in most counties in most years, the salary range was consistently in the \$40,000 to \$60,000 range. This excludes outlying data, and all data from Valley County, which had generally higher salaries for this position than the other counties.

There was no consistency in the behavior of the salary trends after 2008 and 2009 in this category, as all categories appear to have been affected by the recession differently.

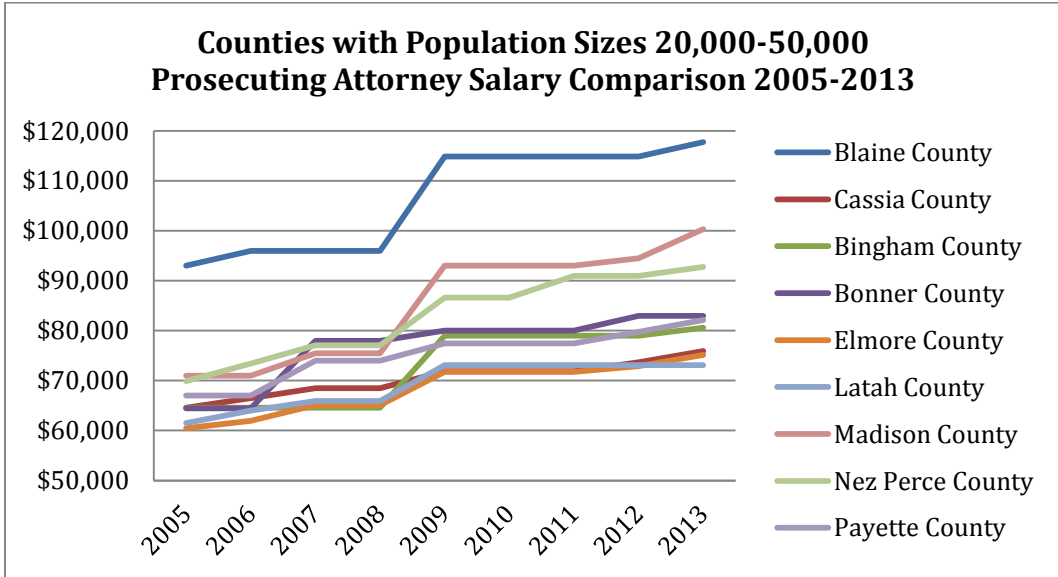


For counties with populations from 10,000 to 20,000, salary levels varied widely in unpredictable patterns from a low of \$44,000 to a high of \$92,000. Boundary County had the lowest salary levels across all years, excluding outlying data, while Fremont County had the highest levels before 2010 and Franklin County had the highest levels after 2010 and Franklin County had the highest levels after 2010. Salaries in Gem, Gooding, Idaho, Jerome and Minidoka were competitive and occasionally identical.

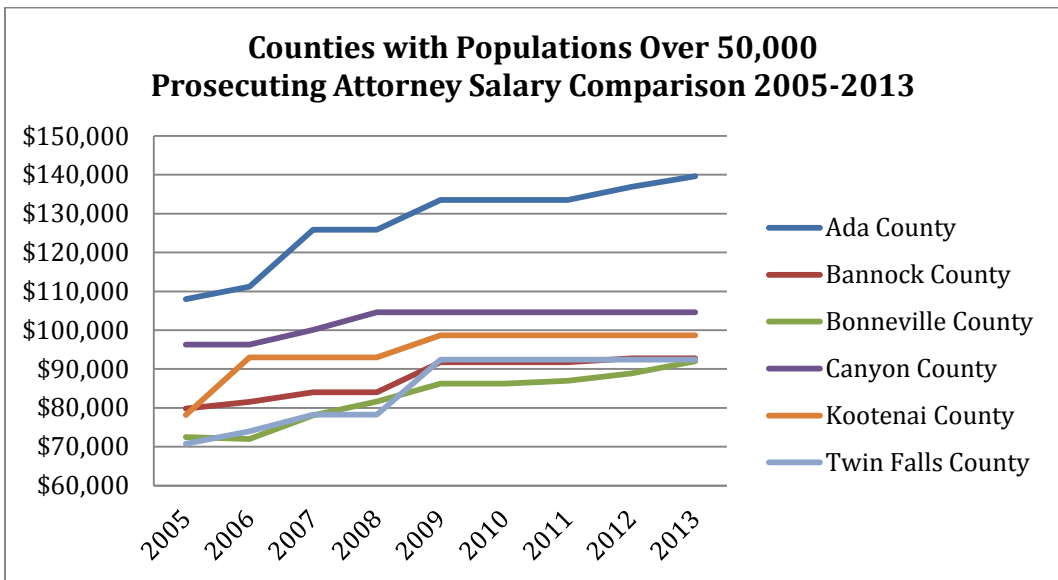
As evidenced by the chart below, in four of the nine counties in this category, salaries flat-lined after 2008, while in the other counties, salaries continued to rise steadily.



For counties with populations from 20,000 to 50,000, most counties had salary levels starting in the \$60,000s and ending in the \$70,000s over the 9-year time frame. Salaries in Madison and Nez Perce Counties actually increased dramatically after 2008. Blaine County had consistently higher salary levels than any of the other counties, outspending even their closest competitor in most years (Madison County) by \$22,000 to \$23,000 every year.



For counties with populations over 50,000, salaries generally ranged from \$70,000 to \$105,000. Salaries in most counties also flat-lined after 2009. The exception in both cases was Ada County, which continued to increase salary level dramatically for all years under review, and had consistently higher salary levels than even its closest competitor (Canyon County) by \$5,000 to \$36,000.

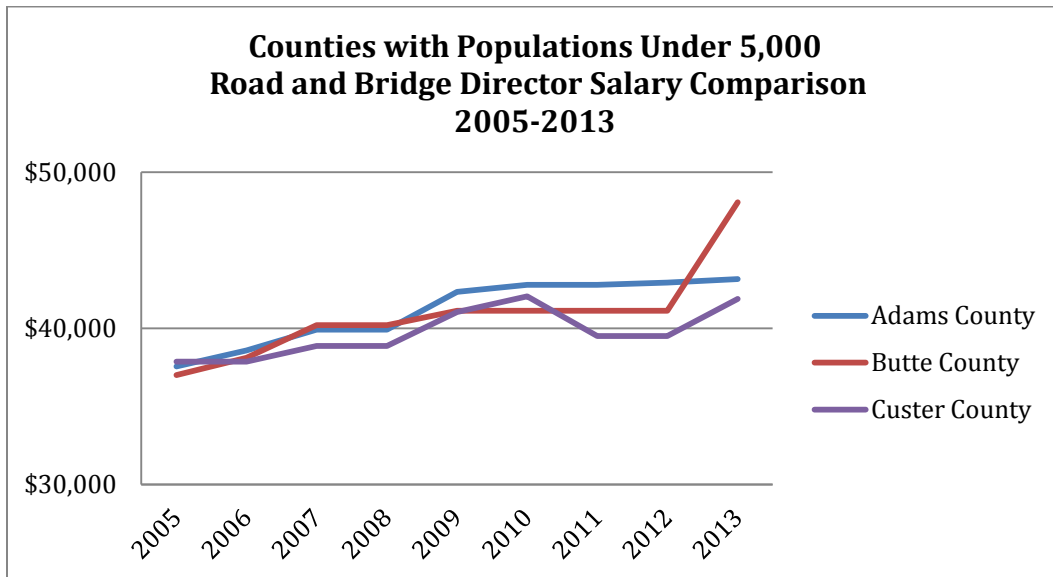


## Road and Bridge Department Director

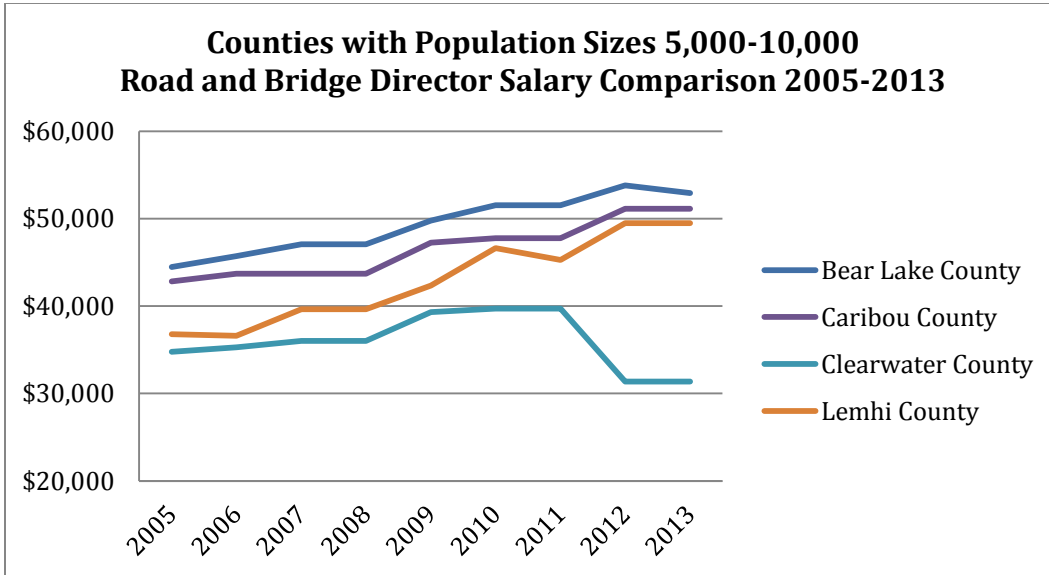
Due to missing data, we were only able to run analysis on 17 of the 44 counties, which presented difficulties when we attempted to compare counties of the same population size. We were able to run analysis on only one of the six counties with populations 50,000 and above, so it is impossible to do a meaningful comparison for this population category.

For counties with populations under 5,000, salaries were almost identical for the three counties under review, being only \$7,000 apart at the widest point. For most years, however, salaries were only \$1,000 to \$2,000 apart in any given year.

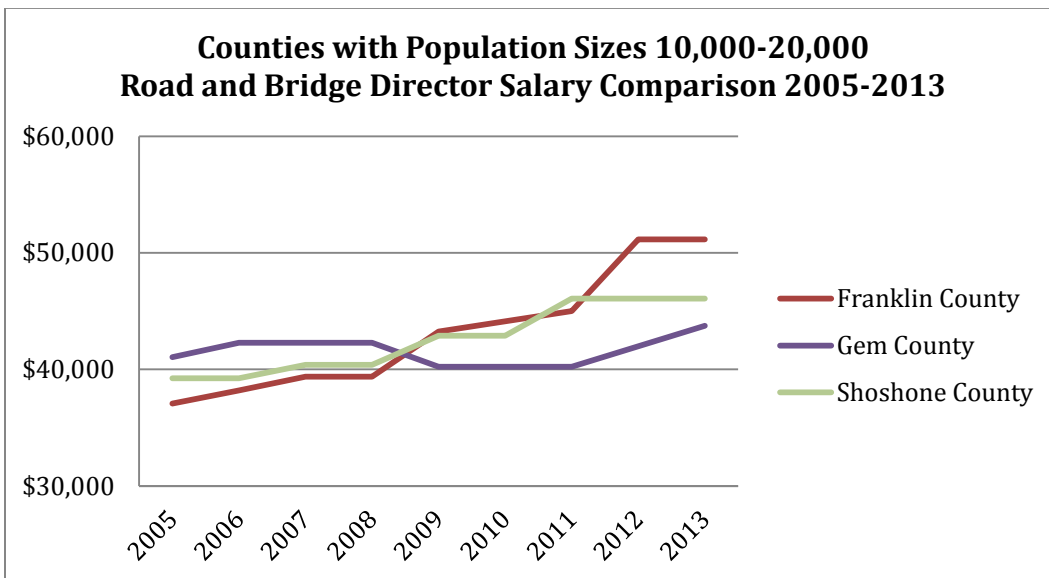
As evidenced by the chart below, salaries either fell or flat-lined in all counties after 2008.



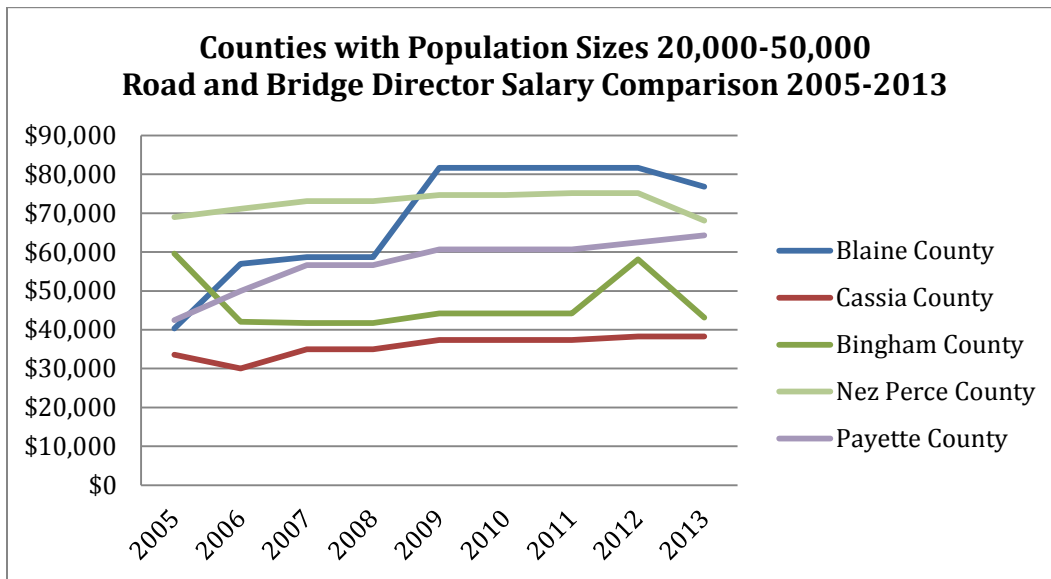
For counties with populations of 5,000 to 10,000, salaries were very competitive, ranging from a low of \$31,000 to a high of \$52,000. All salaries increased steadily over time, even after 2008 and 2009, except Clearwater County, in which the salary level fell.



For counties with populations of 10,000 to 20,000, salaries were only \$8,000 apart at their widest point, but were usually only \$1,000 to \$2,000 apart in any given year. Salaries increased in Franklin and Shoshone Counties after 2009, but fell in Gem County and have remained below the other two counties salary levels since that time.



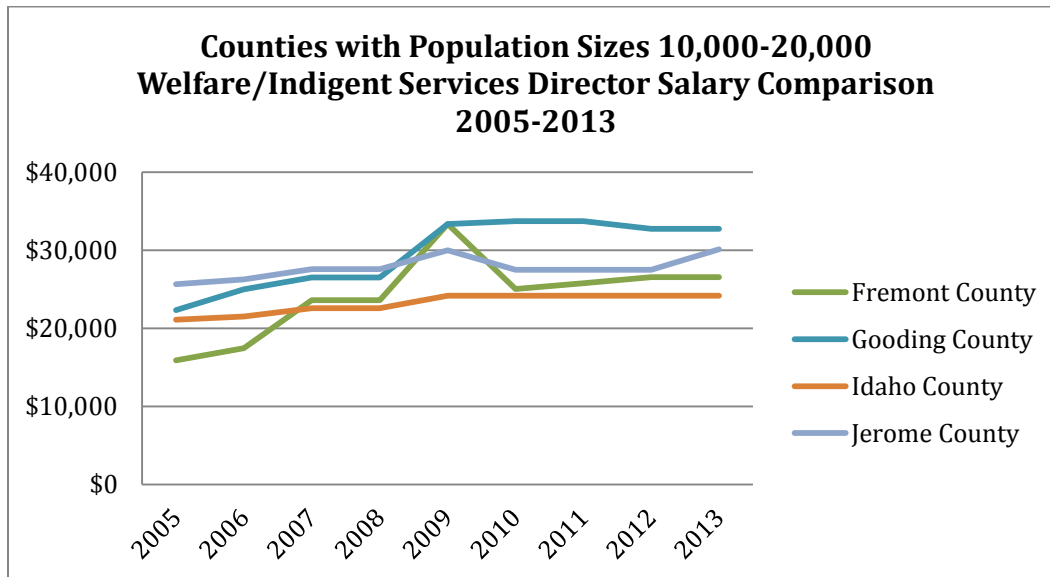
For counties with populations of 20,000 to 50,000, salary levels varied much more greatly, from \$30,000 at its lowest point in Cassia County to \$81,000 at its highest point in Blaine County. All salaries flat-lined or fell after 2008.



## Welfare/Indigent Services Department Director

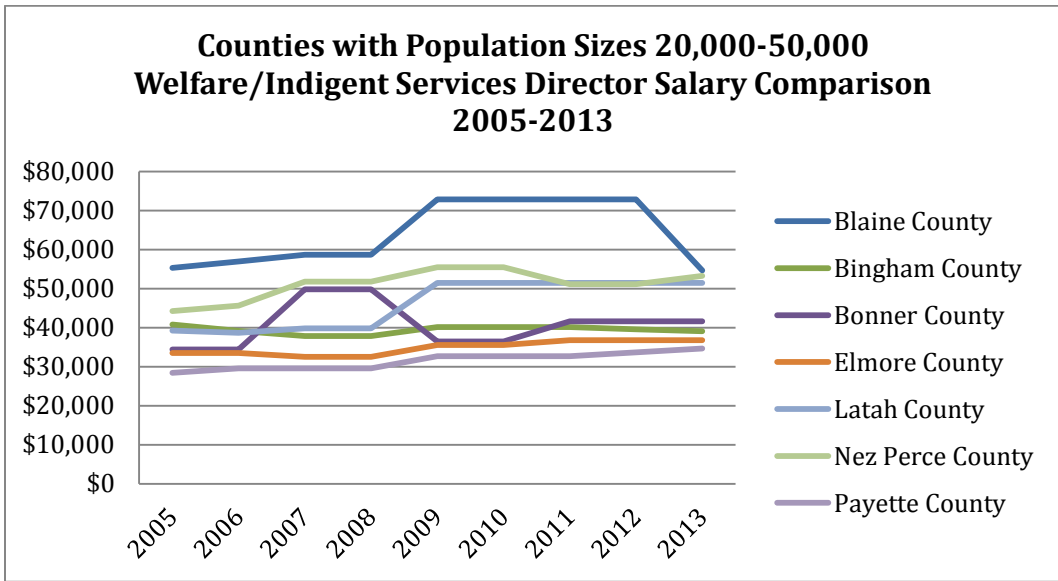
Due to missing data, we were only able to run analysis on 18 of the 44 counties, which presented difficulties when we attempted to compare counties in the same population size. For counties with populations under 5,000, we were unable to run analysis on any counties of that population size. For counties with populations in the 5,000 to 10,000 range, we ran analysis on only two of the five counties. Therefore, it is impossible to do a meaningful comparison for these population categories.

For counties with populations of 10,000 to 20,000, highest and lowest salary levels for the Welfare/Indigent Services Department Director were very competitive, ranging from only \$5,000 to \$10,000 apart in any given year. All salaries flat-lined or fell after 2008.

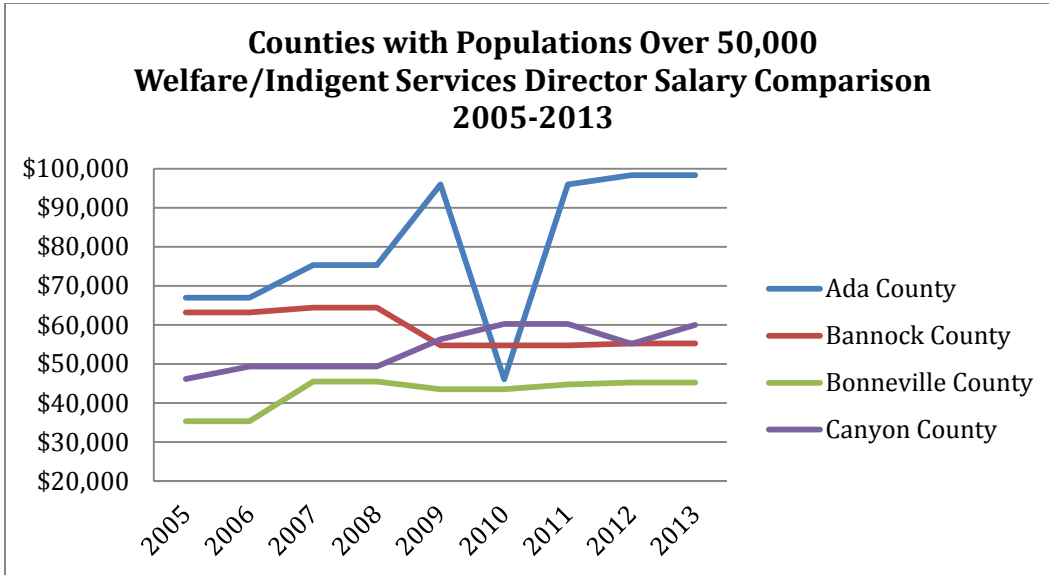


For counties with populations of 20,000 to 50,000, highest and lowest salary levels for the Welfare/Indigent Services Department Director ranged from \$30,000 to \$40,000 apart in any given year. Blaine County had consistently higher salary levels. Nez Perce and Latah Counties were competitive with each other. Bonner, Bingham, Elmore and Payette comprised a second competitive salary cluster.

As demonstrated in the chart below, after 2009, salaries for this position in all counties either flat-lined or fell sharply, including Blaine County, which consistently showed the highest salary level.



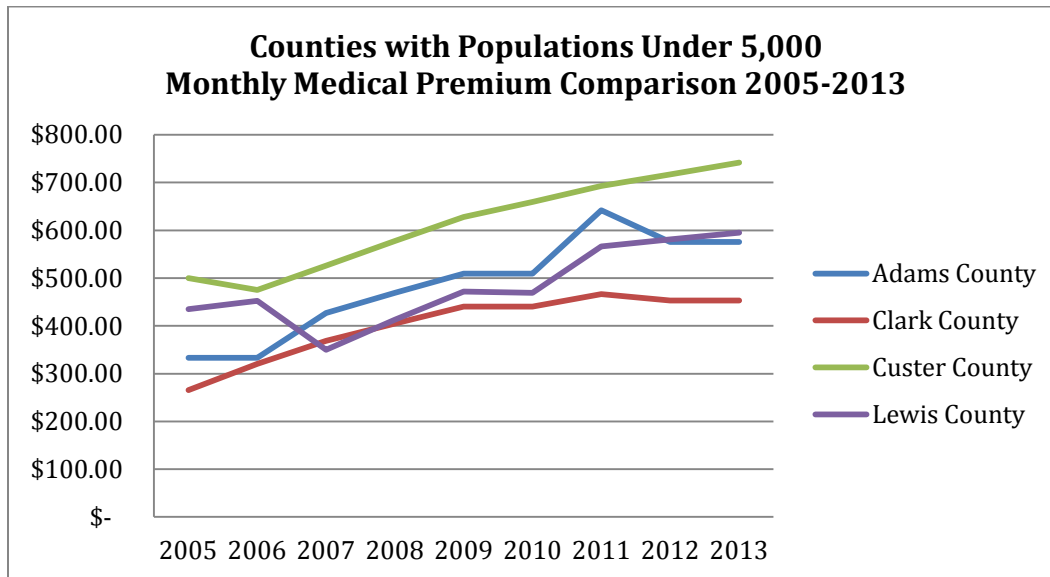
For counties with populations of 50,000 and above, salaries varied widely from roughly \$35,000 in Bonneville County to nearly \$100,000 in Ada County. Most counties fell competitively within a range of \$40,000 to \$60,000. In all counties except Ada County, salaries flat-lined or fell after 2009.



## County Provided Monthly Medical Premiums

Counties with populations under 5,000 had monthly medical premiums that ranged between \$450 and \$750 in most years. Only Adams and Lewis County offered premiums that were competitive with one another with only a \$20 difference. Clark County offered the lowest premium and Custer County offered the highest.

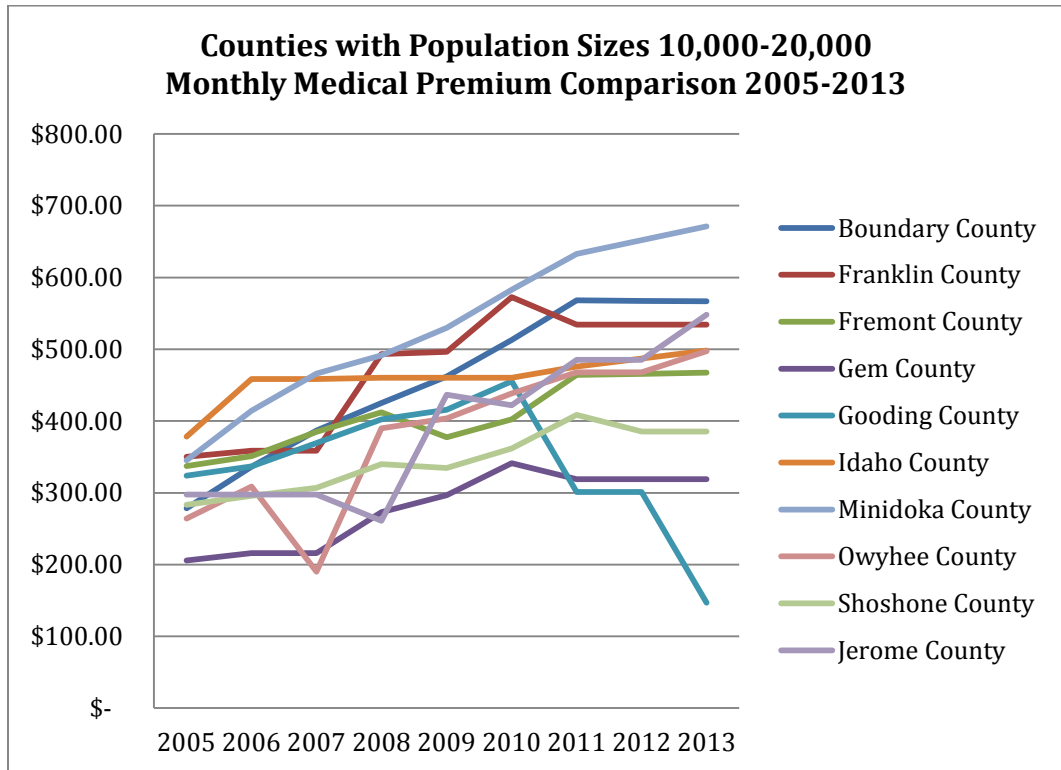
As indicated in the graph below, all counties with populations below 5,000 have been increasing monthly medical premiums since 2007. However, all counties except Custer County experienced a leveling off of premiums between 2009 and 2010. All counties in this district have county provided monthly medical premiums that are higher in 2013 than 2008.





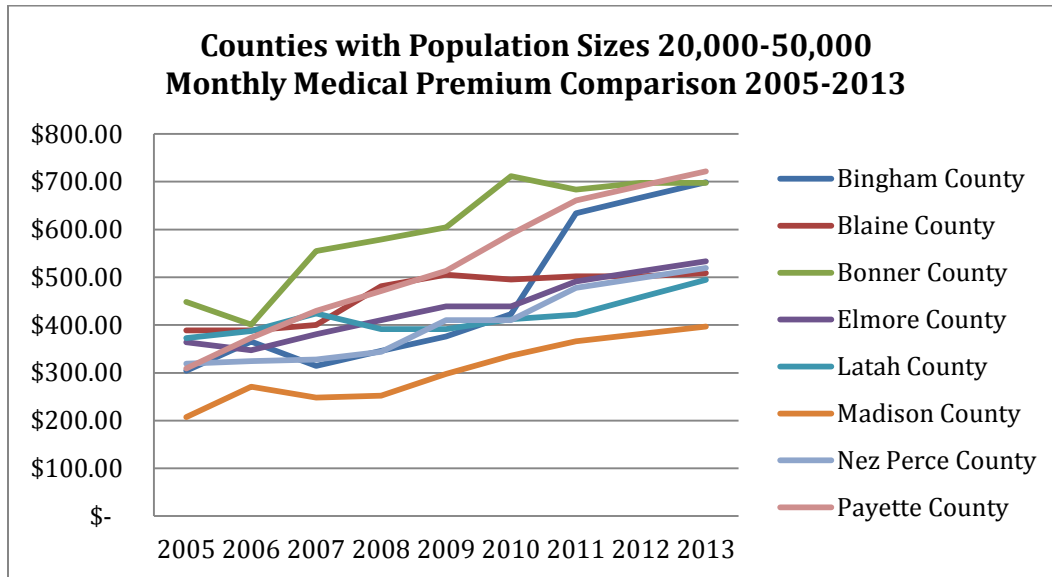
Counties with populations between 10,000 and 20,000 had monthly medical premiums that ranged between \$100 and \$700. Counties in this population group have monthly medical premiums that cluster around three ranges. Within the premium clusters, counties are competitive with one another. Two counties cluster around \$300 to \$400 (Gem and Shoshone). Three counties cluster around \$450 to \$500 (Fremont, Owyhee and Idaho), and three cluster around \$530 to \$580 (Jerome, Franklin and Boundary). A comparison of highest to lowest monthly medical premiums in this population group is difficult as multiple counties offered the highest premium and multiple counties offered the lowest premium depending on the year.

As indicated in the graph below, half of the counties in this population classification experienced periods of stagnant or decreasing monthly medical premiums between 2008 and 2010 (Franklin, Idaho, Jerome, Fremont and Shoshone). Although eight of the ten counties show decreasing or stagnant county provided monthly medical premiums between 2011 and 2013, in five of the counties (Franklin, Gem, Owyhee, Shoshone and Jerome) the flat line is caused by missing data in these years. With the exception of Gooding County, all counties with populations between 10,000 and 20,000 had higher county provided monthly medical premiums in 2013 than 2008. Gooding County's monthly medical premium remains \$250 less in 2013 than 2008.



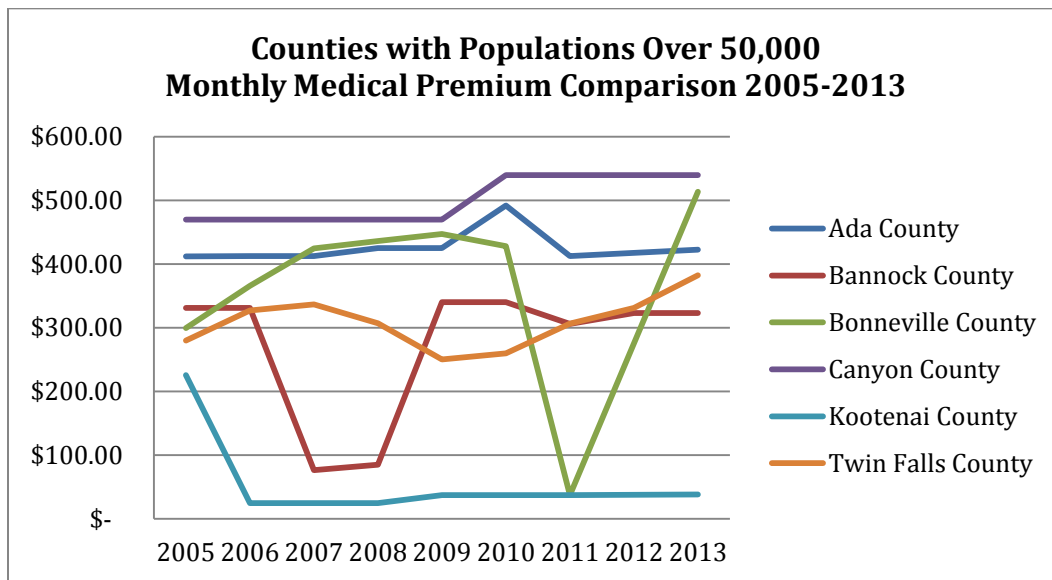
Counties with populations between 20,000 and 50,000 had monthly medical premiums that ranged between \$250 and \$750 in most years. Counties in this population group have monthly medical premiums that cluster around two ranges. Within the premium clusters, counties are competitive with one another. Four counties cluster around \$450 to \$550 (Latah, Blaine, Nez Perce and Elmore), and three counties cluster around \$650 to \$750 (Bingham, Payette and Bonner). Madison County does not fall within either of the competitive clusters as it provides the lowest monthly premium. Payette County offers the highest county provided monthly premium in this population group.

As indicated in the graph below, half of the counties with populations of 20,000 to 50,000 experienced stagnant or decreasing monthly medical premiums between 2008 and 2010. Blaine County's monthly premiums have remained stagnant since 2008 while Payette County's monthly premiums continued to increase from 2005 to 2013. All counties with populations between 20,000 and 50,000 had higher county provided monthly medical premiums in 2013 than 2008.



Counties with populations over 50,000 had monthly medical premiums between \$30 and \$550. Counties in this population group have monthly medical premiums that cluster around two ranges. Two counties cluster around \$300 to \$400 (Twin Falls and Bannock), and two counties cluster around \$500 to \$550 (Bonneville and Canyon). Ada and Kootenai Counties do not fall within either of the clusters. Kootenai County provided the lowest monthly medical premium offering roughly \$30 most years, and Canyon County offered the highest at roughly \$500 monthly in most years.

As indicated in the graph below, all of the counties with populations of over 50,000 experienced stagnant or decreasing monthly medical premiums between 2008 and 2010. Five of the eight counties also experienced decreasing or stagnant monthly medical premiums between 2011 and 2012. However, the flat line for Bannock and Bonneville is representative of missing data from these years. Although there were multiple periods of frozen or decreased monthly medical premiums, all counties with populations exceeding 50,000 had higher county provided premiums in 2013 than in 2008.



**Observations Across Positions**

As mentioned above, comparison of the salary levels for counties within the same region does not reveal much useful information. It appears that, generally speaking, salary levels are not similar among counties in the same region, unless those counties also happen to be of similar population size.

Comparing county employee salary levels by county population size revealed that most counties of similar population size offer competitive salaries for the same position, with the exception that if one of the counties holds a considerable amount of wealth, it will inevitably offer a higher salary for most positions.

When counties are grouped according to size, the gap between the highest and lowest salary in multiple positions increased as the population size increased. For example, counties with populations of under 5,000 have approximately a \$15,000 gap between the highest and lowest salary in both the sheriff and commissioner positions. Whereas, counties with populations of over 50,000 have at least a \$35,000 gap between the highest and lowest salary in both the sheriff and commissioner positions.

## **2014 Data**

As mentioned above, this trend analysis was only one part of the project IAC asked us to complete. The second part of the project was to conduct the 2014 county employee salary survey. Due to the time constraints inherent in this project, we were unable to include the 2014 data in this trend analysis. However, we did review the 2014 data for the six areas under analysis in an attempt to draw some general conclusions about salaries in 2014.

### **Commissioner**

Out of 44 counties, 29 submitted Commissioner salary information. Of the 29 counties that responded, 28 could be compared to a completed trend analysis. Of those 28 counties, 20 showed increased salaries from 2013 while 8 showed decreased salaries.

Only 8 of the 28 counties reported salaries within \$1,000 of 2014 projected trend values. Of the remaining 20 counties, 13 showed salaries higher than projected levels while 7 showed salaries lower than projected levels.

### **Sheriff**

Out of 44 counties, 27 submitted Sheriff salary data. Of the 27 counties that responded, all but one could be compared to a completed trend analysis. Of those 26 counties, 16 had increased salaries from 2013 while 10 had decreased salaries.

Only 6 of the 26 counties reported salaries within \$1,000 of 2014 projected trend values. Of the remaining 20 counties, 10 had salaries higher than projected 2014 levels while 10 had salaries lower.

## **Prosecuting Attorney**

For the Prosecuting Attorney position, 21 of the 44 counties responded to the 2014 survey, but only nineteen of the 21 could be compared to a completed trend analysis. Of those nineteen counties, one county showed a severe decrease in salary (Idaho County), five showed salaries identical to those reported in 2013, and the rest showed increasing salaries.

Only eight of the nineteen counties reported salaries within \$1,000 of the projected 2014 levels based on the completed trend analysis. Three counties showed salaries higher than projected levels, while the rest showed salaries lower than projected.

## **Road and Bridge Department Director**

While participants were given the opportunity to include the Road and Bridge Department Director position in their responses to the 2014 salary survey, none chose to do so in a manner that produced reliable data for analysis here. Reported salary levels swung absurdly high or low compared to previously levels, and the positions were listed by titles other than those used to complete the previous analysis (*e.g.* “Road Foreman” rather than “Department Director”). Therefore, no analysis can be done on the 2014 salary data for this position.

## **Welfare/Indigent Services Department Director**

For the Welfare/Indigent Services Department Director, twelve of the 44 counties responded to the 2014 survey, but only ten of the twelve could be compared to a completed trend analysis. Of those ten counties, one county showed a decrease in salary from 2013 (Gooding County), while the rest showed increasing salaries.

Only four of the ten counties reported salaries within \$1,000 of the projected 2014 levels based on the completed trend analysis. Five counties showed salaries higher than projected levels, and five showed salaries lower than projected.

## **County Provided Monthly Medical Premiums**

Nineteen of the 44 counties provided data on monthly medical premiums in 2014. Of those 19 counties, 15 could be compared to a completed trend analysis. Of those 15 counties, 13 had increased county provided monthly medical premiums from 2013 while two (Clearwater and Nez Perce) had decreased premiums.

Fourteen of the 15 counties that could be compared to the trend analysis had monthly medical premiums within \$100 of the 2014 projected value, while Gooding County had monthly medical premiums above the 2014 projected value.

# Conclusions

## Review of Report Findings

The purpose of this report was to provide analysis of the Idaho Association of Counties' salary surveys from 2005 to 2013 that its constituents might find helpful when setting salary levels for new positions or preparing budgets in future years.

We set out to determine whether salaries appeared to be increasing or decreasing over time, whether the recession of 2008 and 2009 affected salaries at all, how salaries compared between counties of similar size and/or geographical region, and whether salaries generally kept pace with inflation.

We found the following:

- From 2008 to 2013, 91.5% of all county positions under analysis showed increasing salary levels. Interestingly, elected positions showed lower percentages of decreasing salary levels than non-elected positions, though the percentages in all cases were very small.
- When adjusted for inflation, the number of county positions showing increasing salary levels dropped to 51.2%, indicating that county salary levels do not generally keep pace with inflation. Here again, elected positions fared better than non-elected positions.
- Some counties and some positions appeared to be affected by the recession of 2008 and 2009. The effects were more pronounced in counties of low populations in positions that were comparatively low paying to begin with.
- Salaries were not generally competitive when compared within counties of the same geographical region, unless those counties were also of similar population size.
- Salaries were generally more competitive when counties were compared by population size, except when one county in the category had significantly more wealth (*e.g.* Blaine County).
- The majority of counties (38 out of 44) had at least one benefit or salary real dollar trend line that decreased over time. Fourteen of the 44 counties had decreasing real dollar trend lines in half of the positions analyzed. Seven counties had decreasing real dollar trend lines across the board in four or more of the positions

analyzed (Bannock, Canyon, Clearwater, Custer, Idaho, Kootenai and Payette).

- Monthly medical premiums kept up with inflation better than salaries. When adjusted for inflation, the number of county provided monthly medical premiums showing an increasing trend line only dropped by 10%. Whereas, across positions, when adjusted for inflation, the number of salaries showing an increasing trend line typically dropped by 40%.
- When comparing monthly medical premiums by both population and region, premiums typically started out more tightly clustered in 2005 and became more disparate by 2013.

## **Implications of the Report Findings**

When setting salary levels for new positions or preparing budgets in future years, county administrators would be wise to review the salary levels for any position offered in counties of similar population size, especially those within their immediate geographical area.

County administrators would also be wise to review cost of living increases in their area to ensure that raises are keeping pace with inflation to avoid losing valuable and qualified public employees to private sector jobs.

## **Suggestions for Future Research or Analysis**

As discussed in some detail above, there were many limitations inherent in this analysis. A more thorough review of positions above and beyond those reviewed here would reveal much more about county salaries in Idaho. A process improvement in the solicitation and recording of salary data would also ensure more complete and accurate data, which would lend itself to a more complete and accurate review in the future.

Additionally, this report covered county provided monthly medical premiums for individual employees only and not for families. Benefit packages, including health coverage, are often strong motivators for employees to accept and stay in a position. Future analysis should address trends of county provided monthly medical premiums for families as well. Furthermore, it would be interesting to examine county provided medical premiums in Idaho several years from the date of this report to determine if the Affordable Care Act has had an impact on health care provided by counties to their employees.

# Appendix

## Commissioner Trend Analysis

Figure 1:

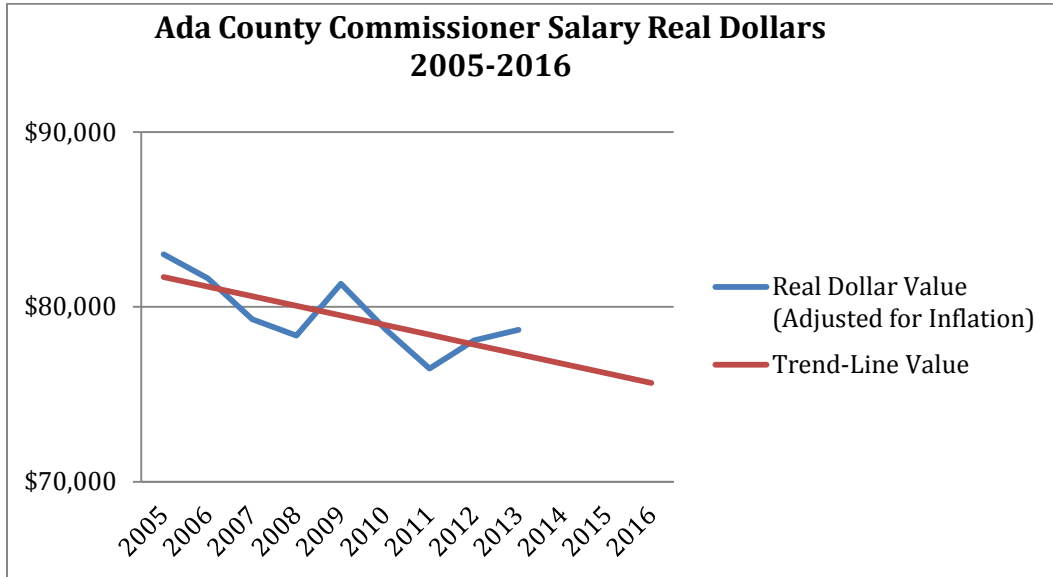


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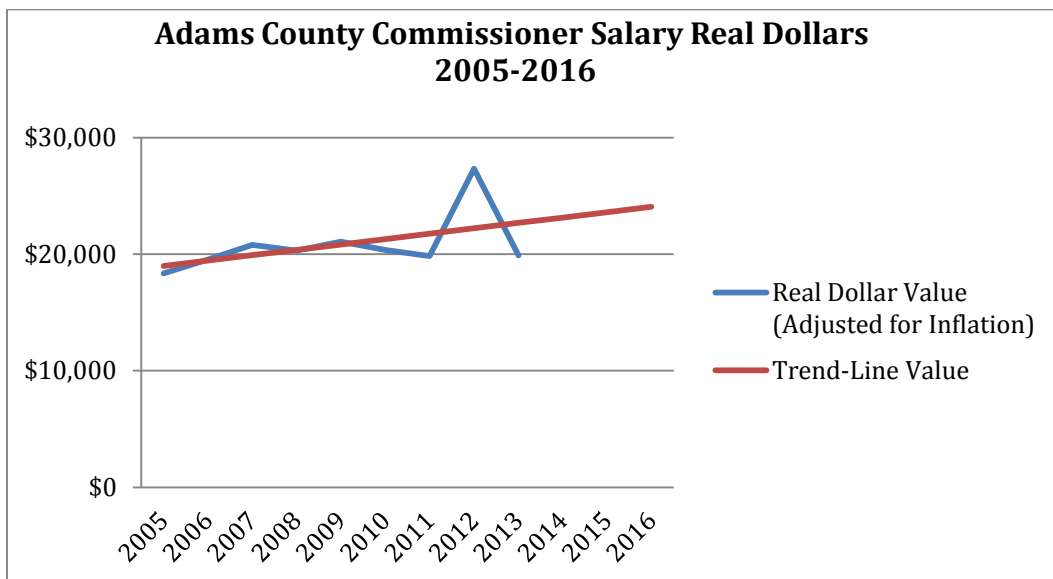


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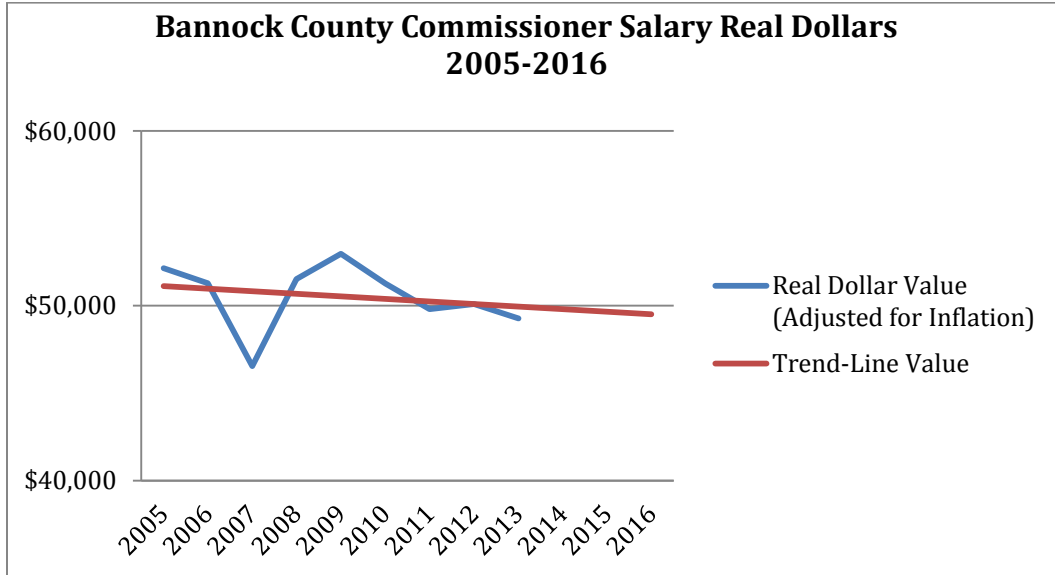


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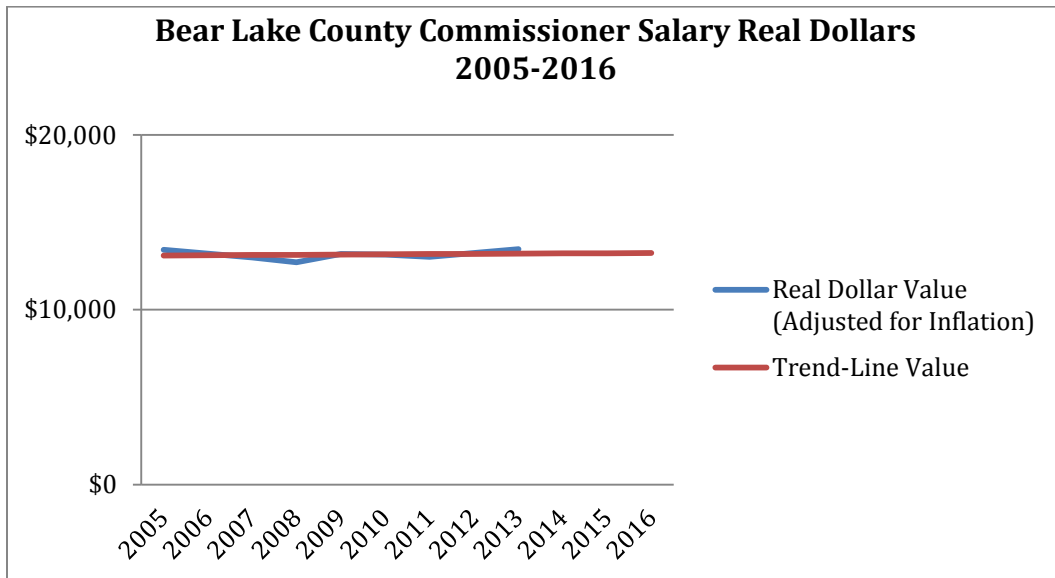


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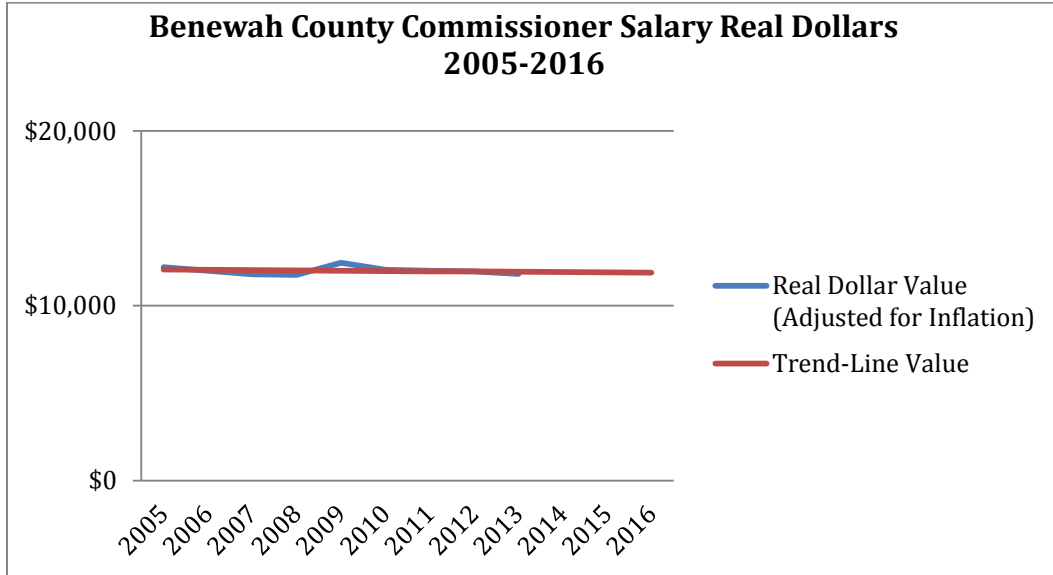


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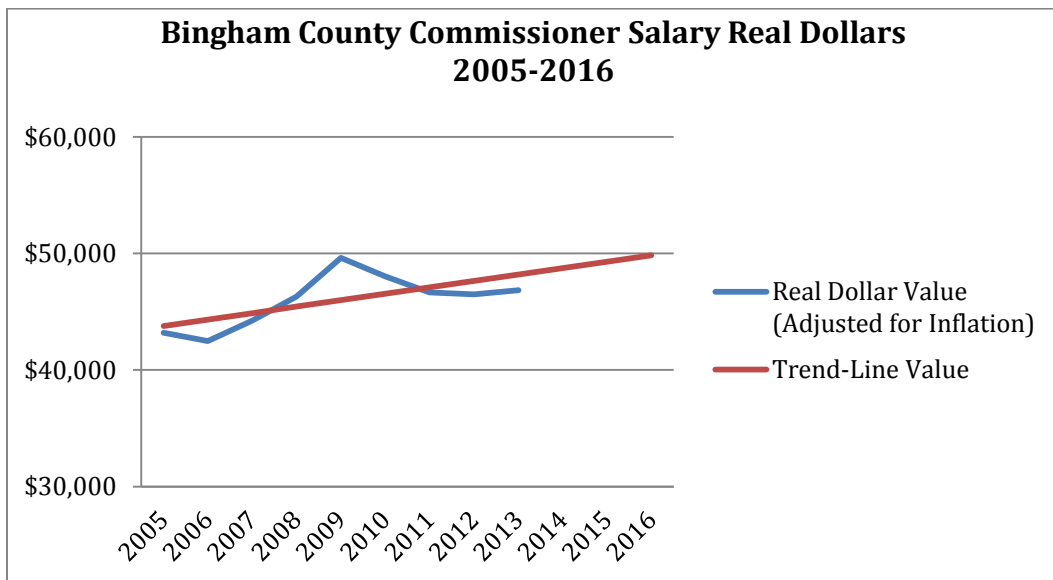


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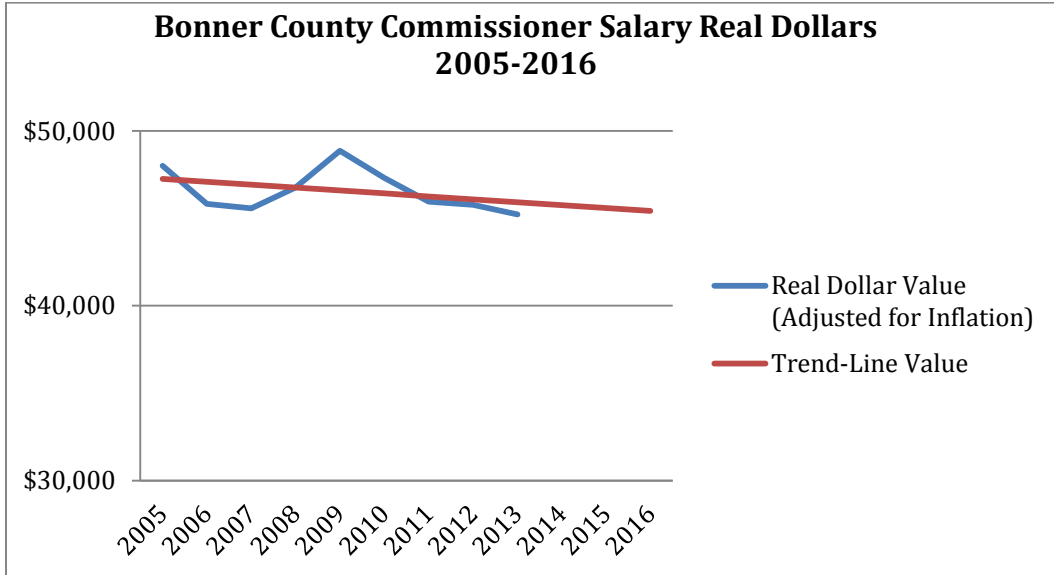


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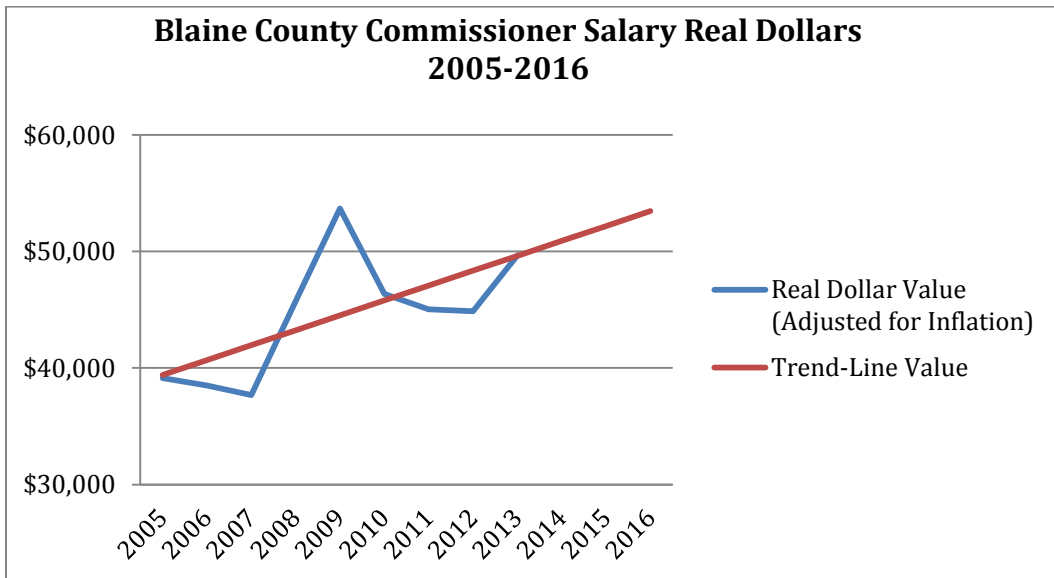


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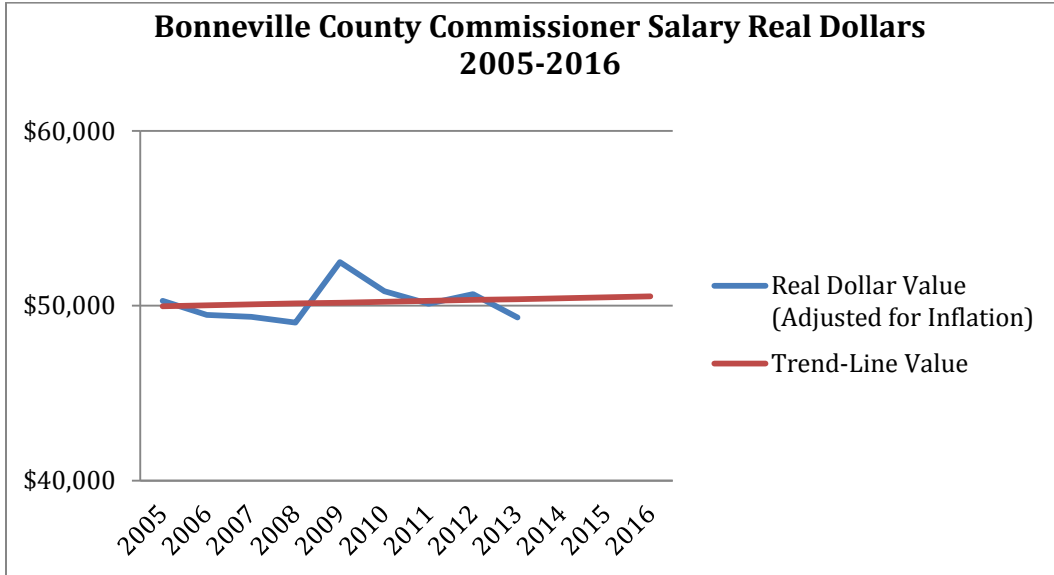


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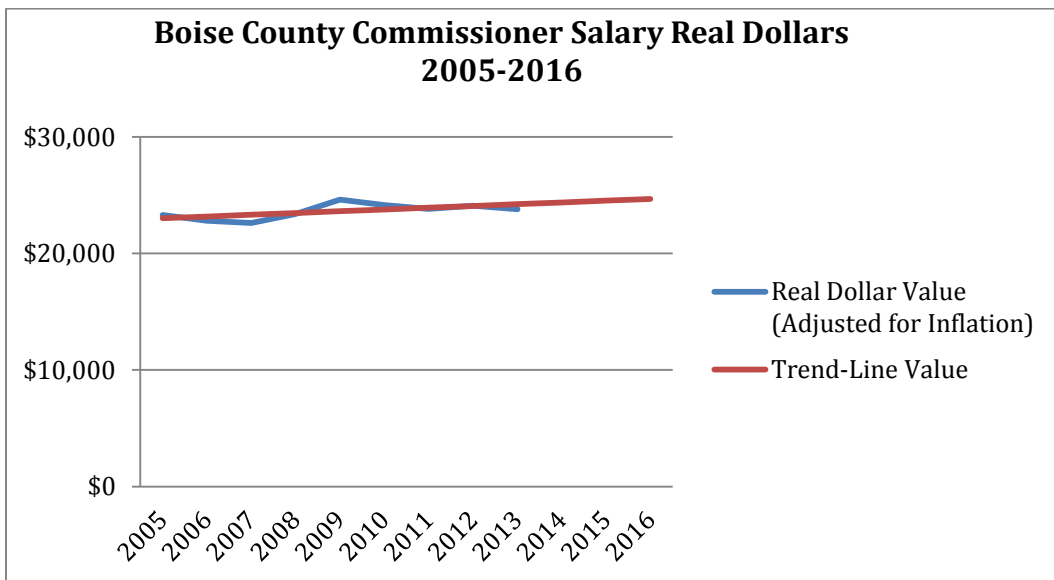


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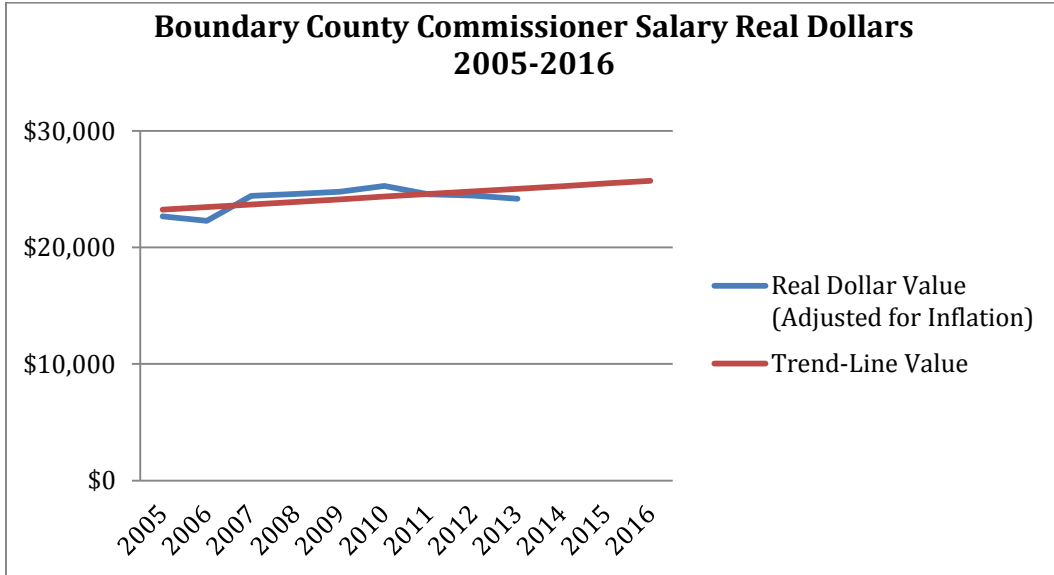


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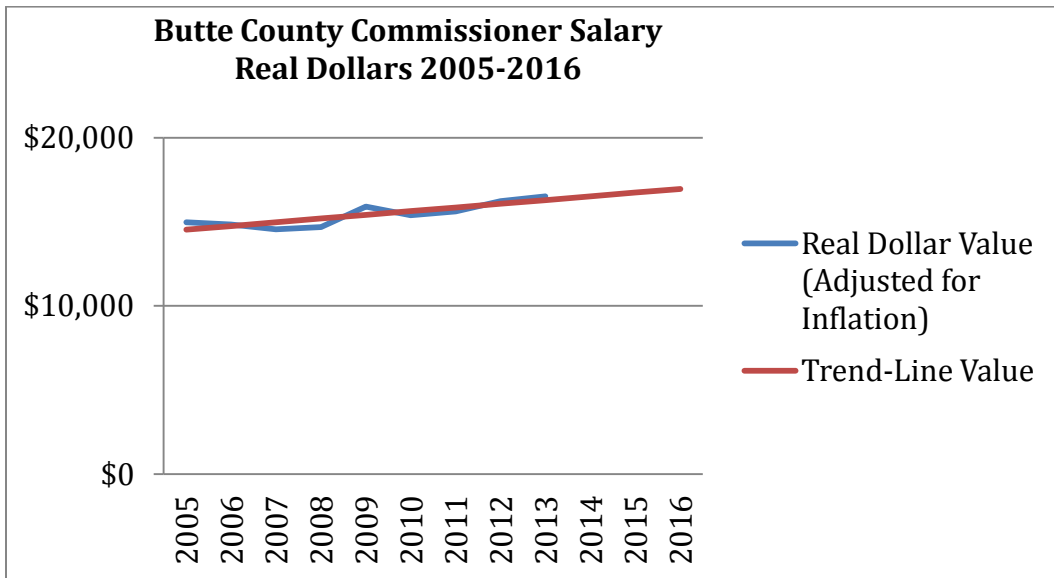


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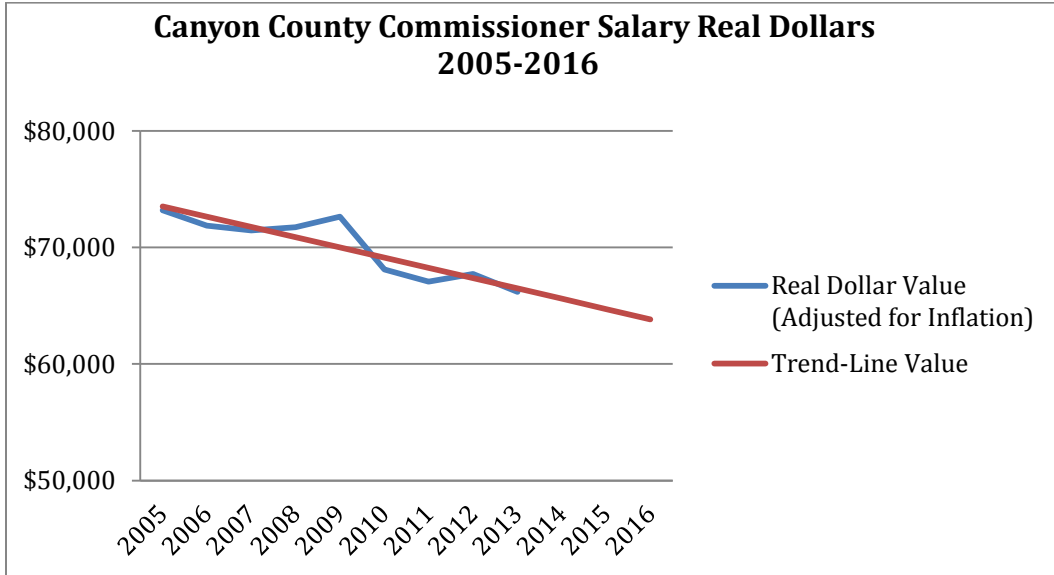


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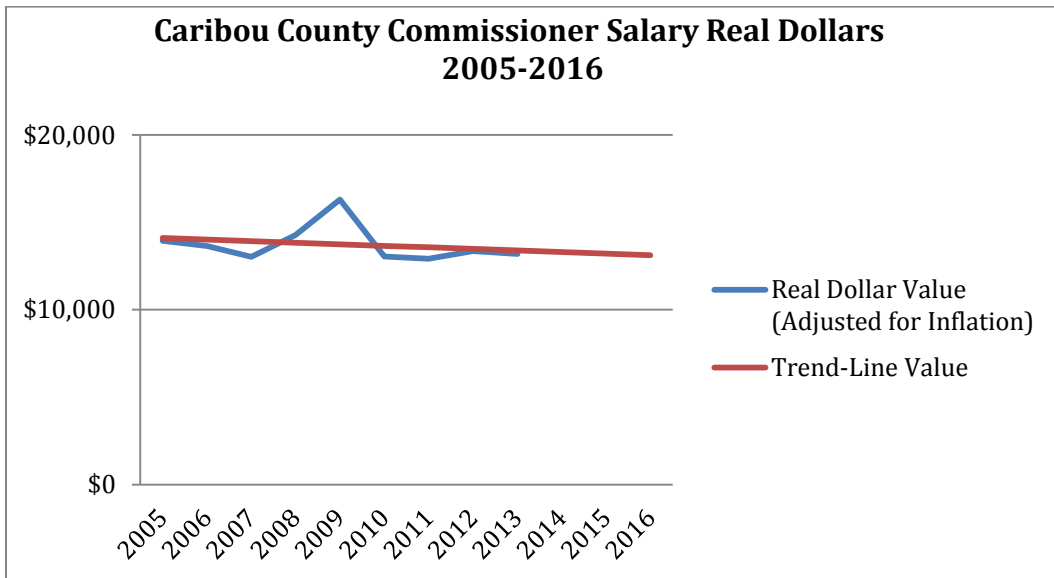


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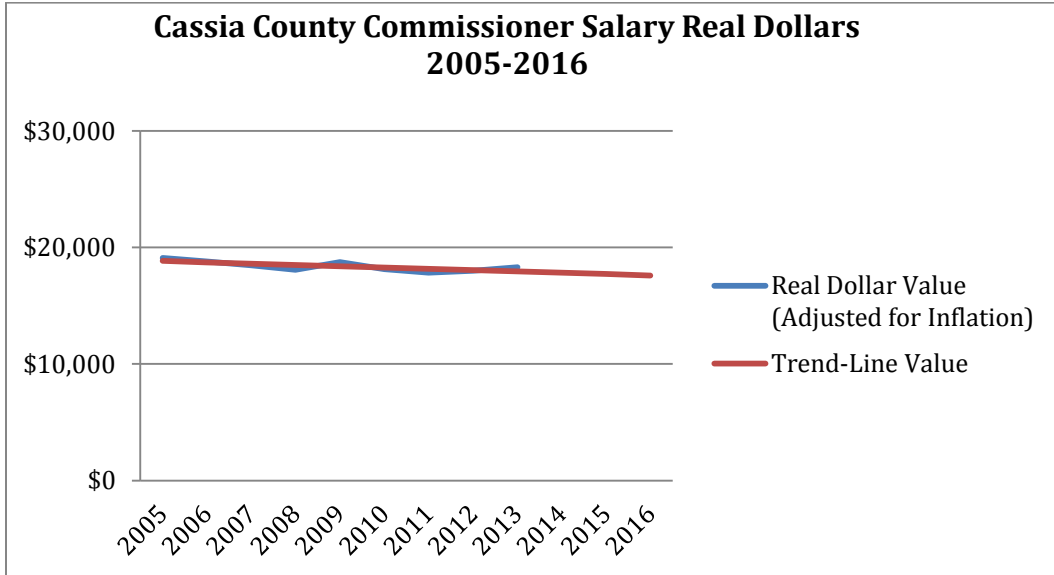


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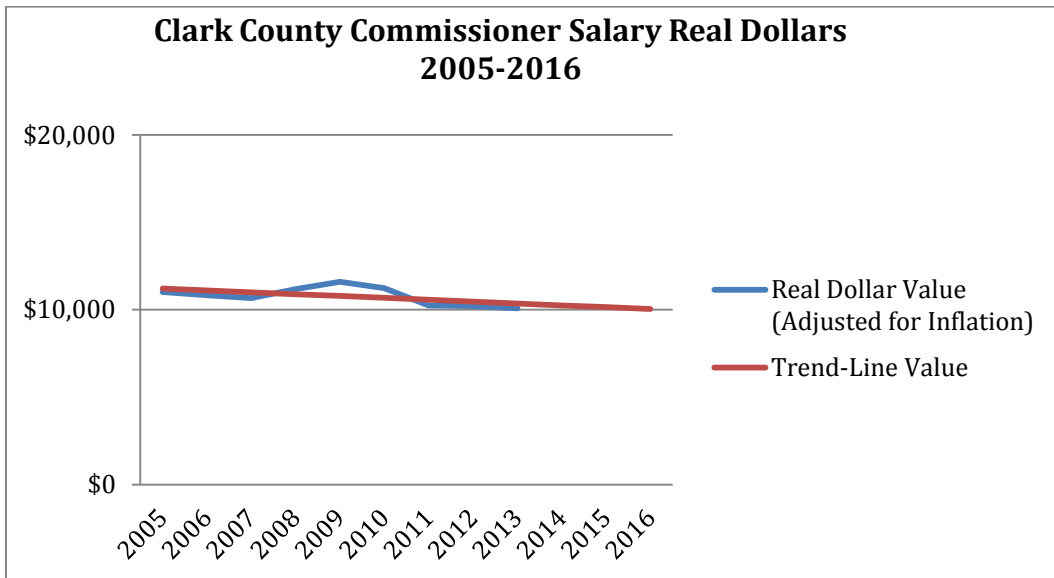


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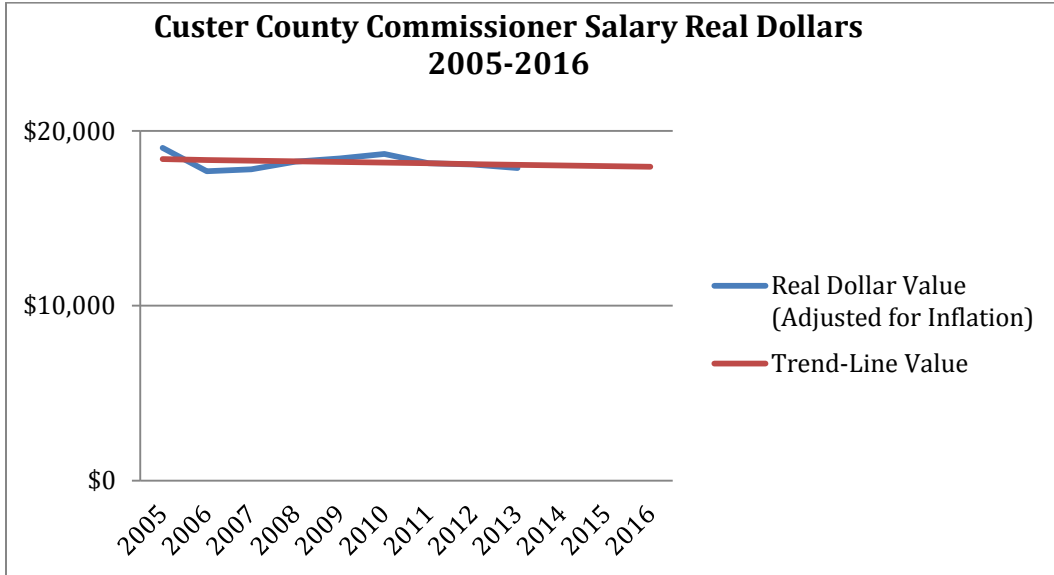


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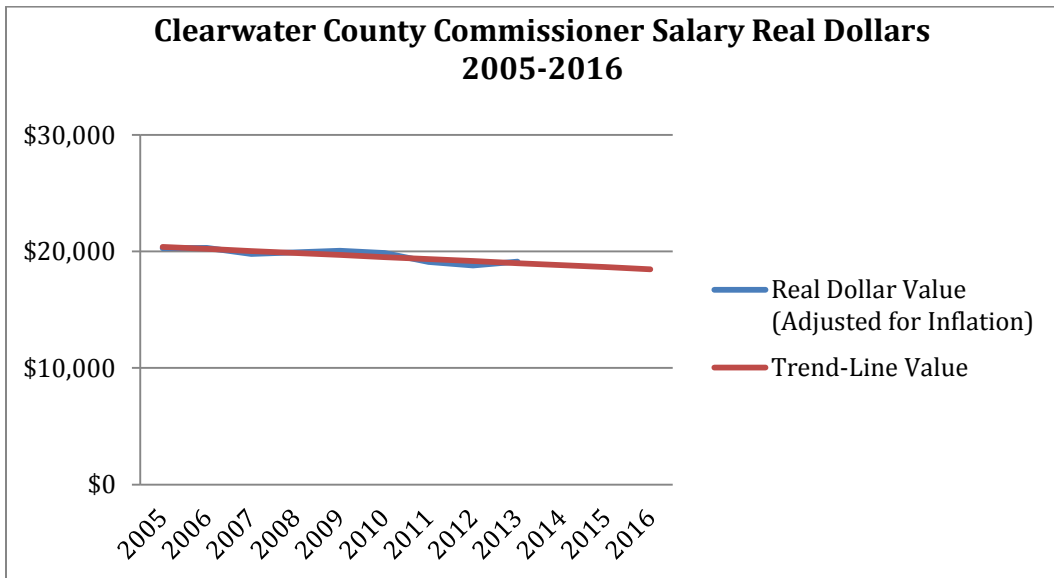


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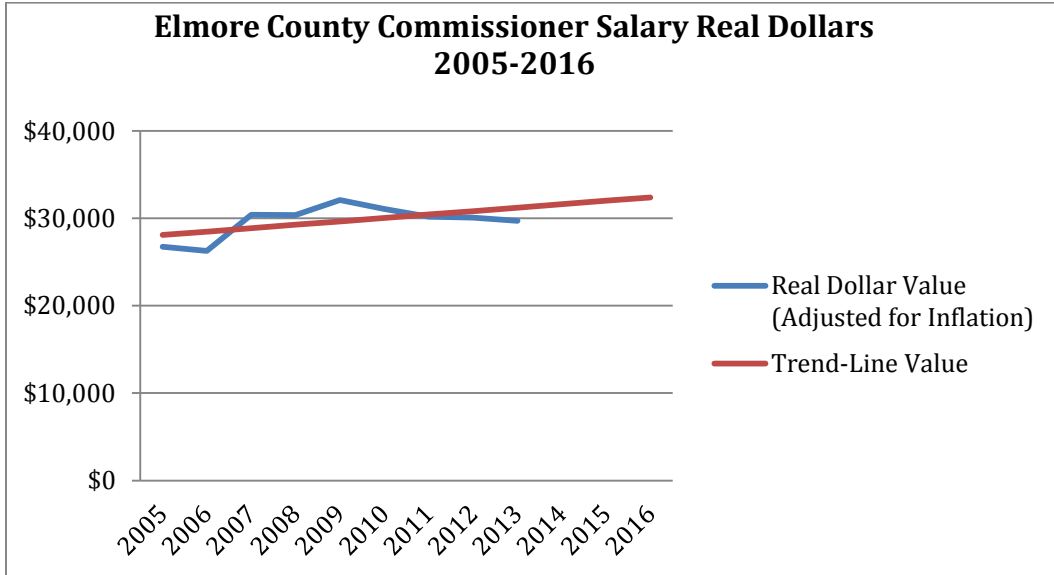


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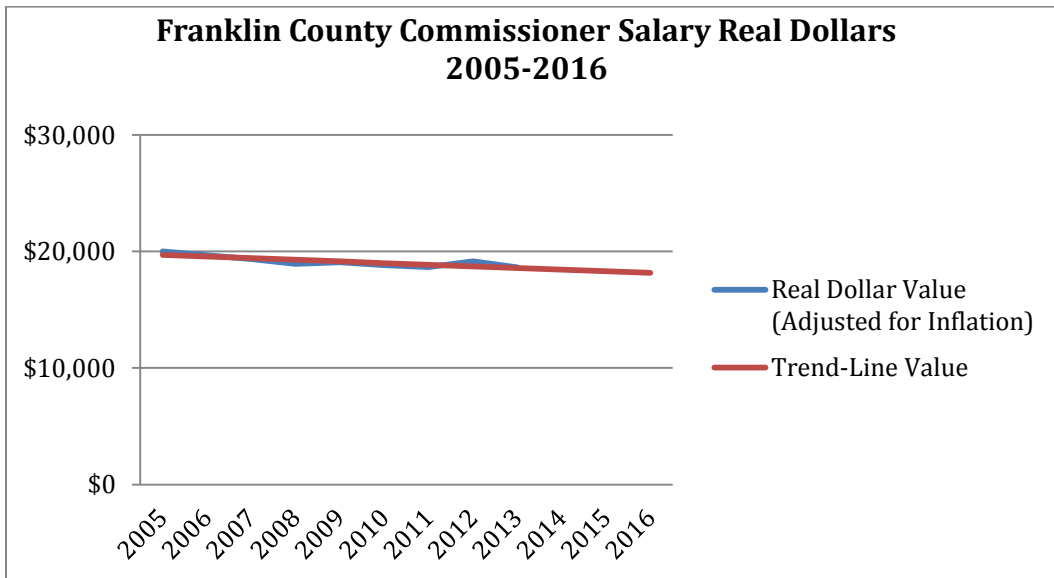


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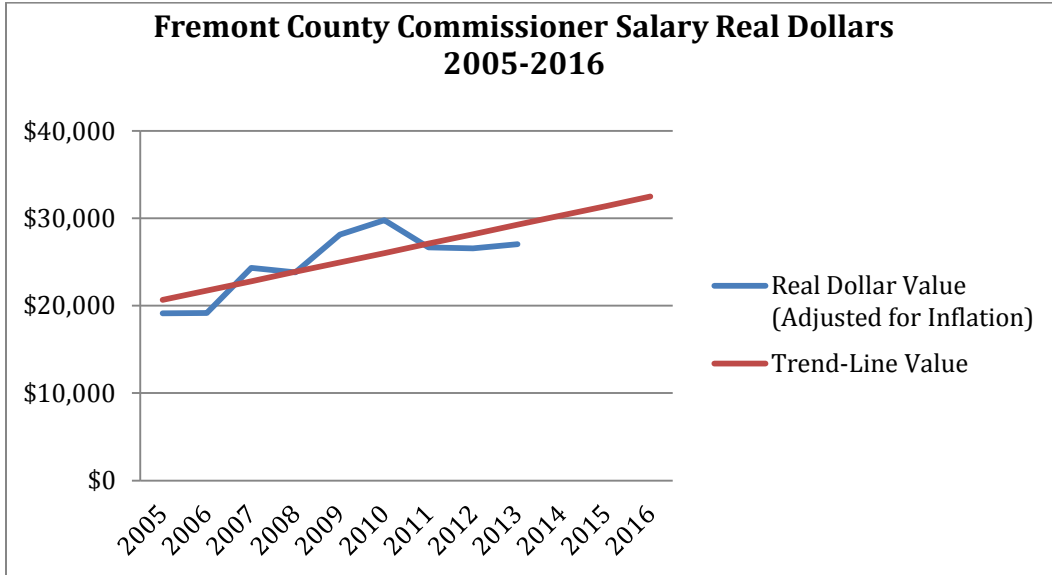


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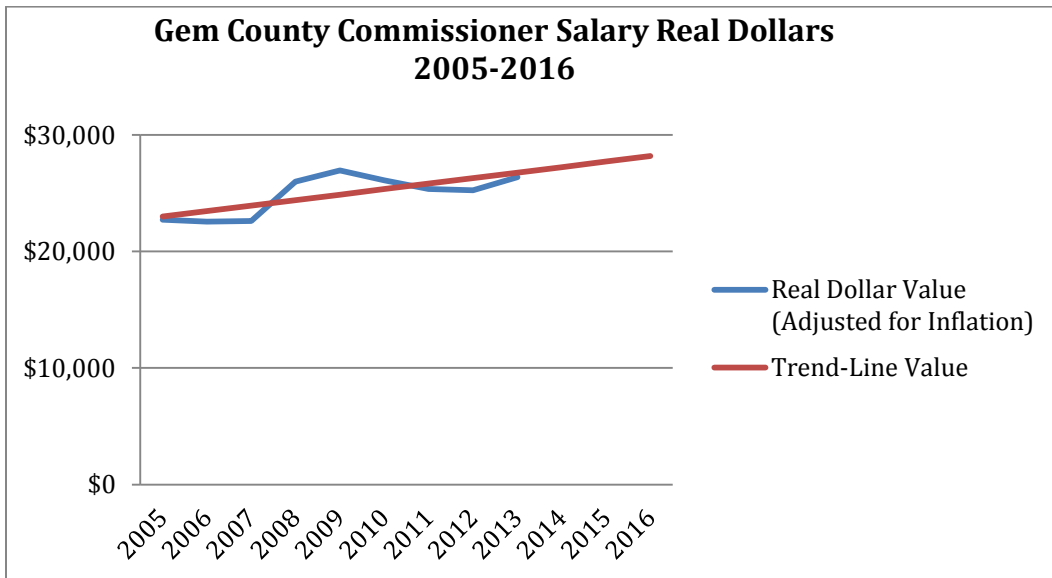


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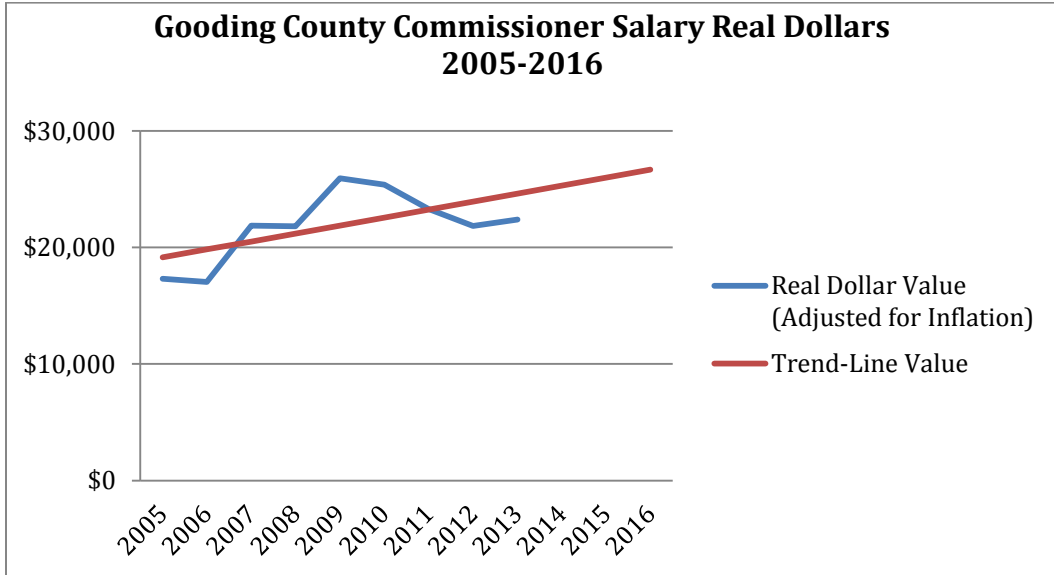


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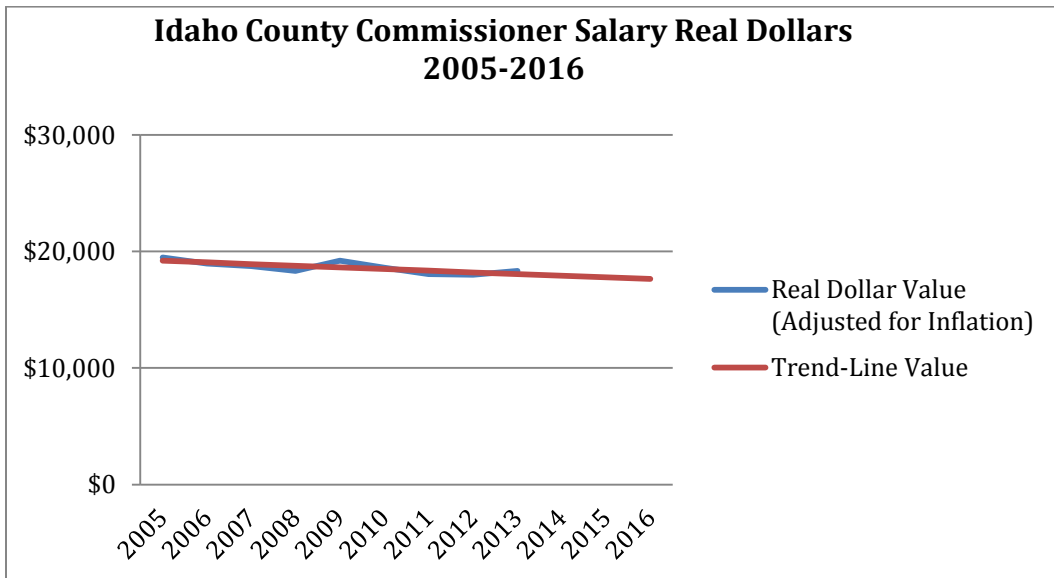


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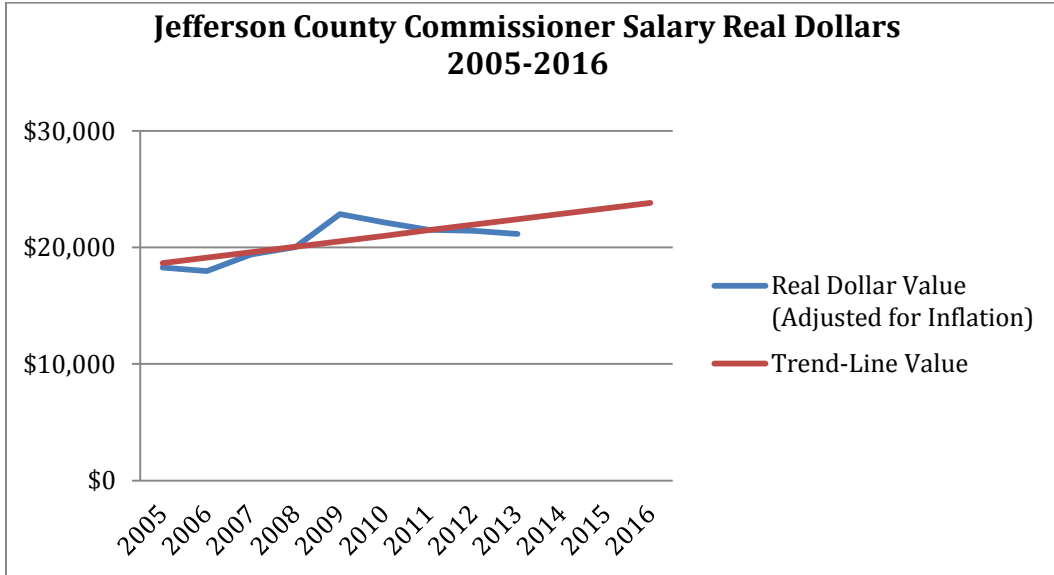


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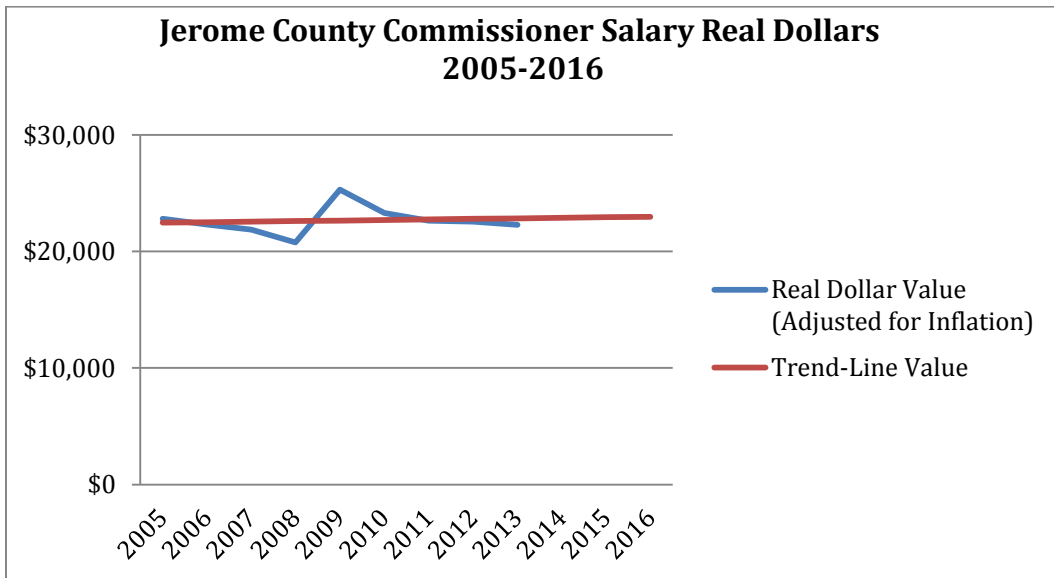


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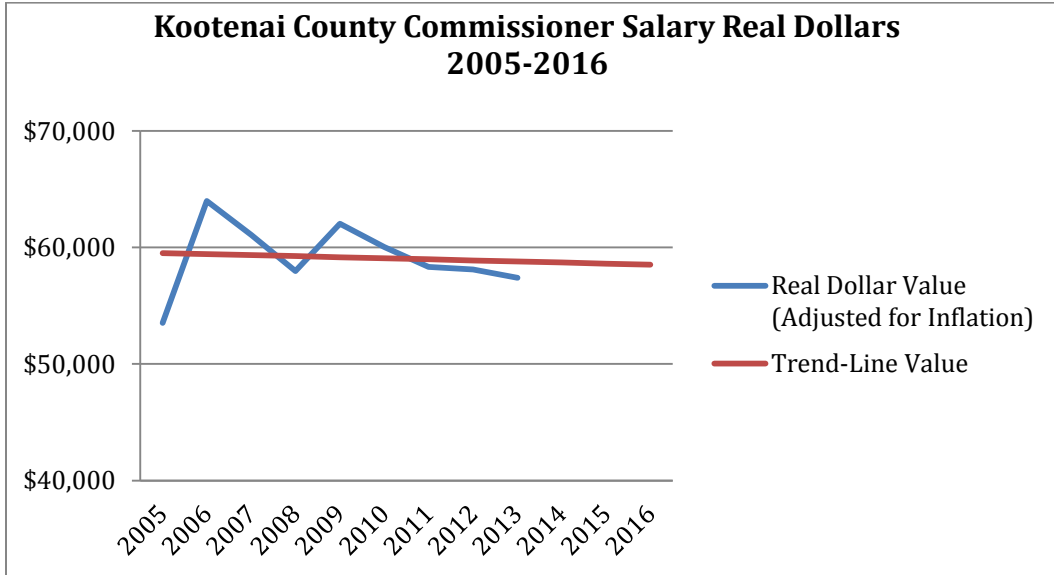


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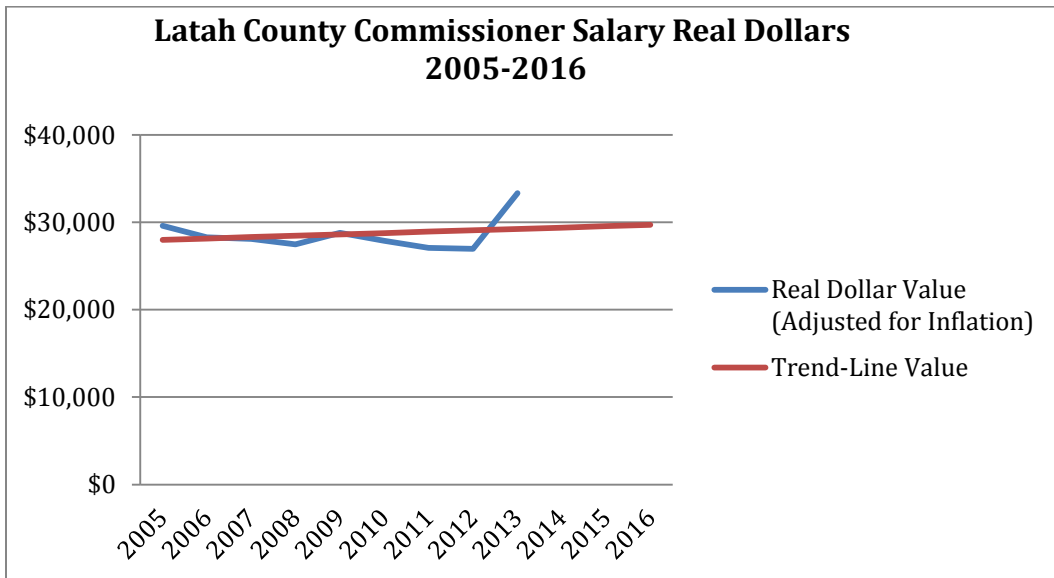


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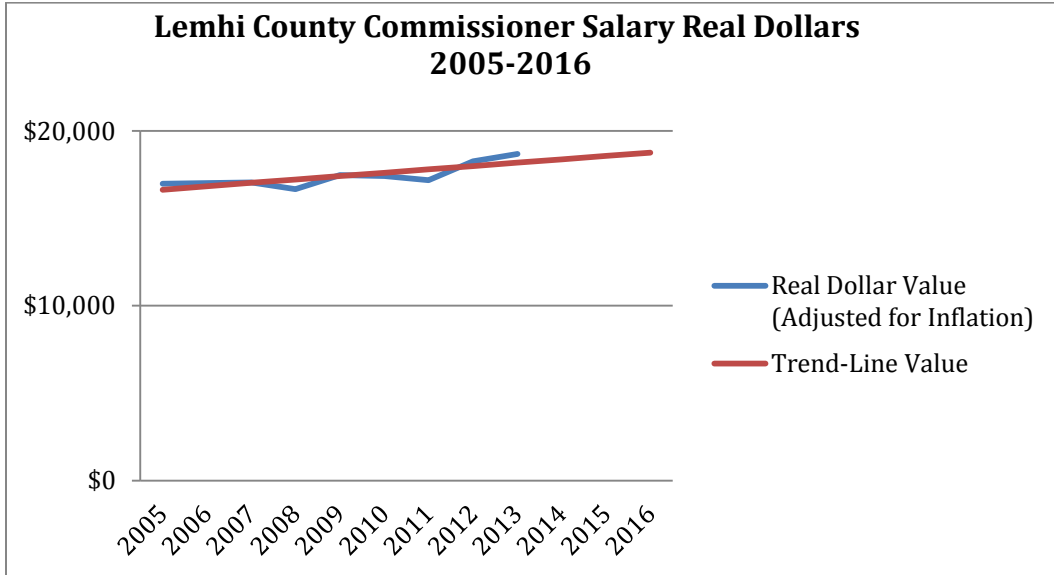


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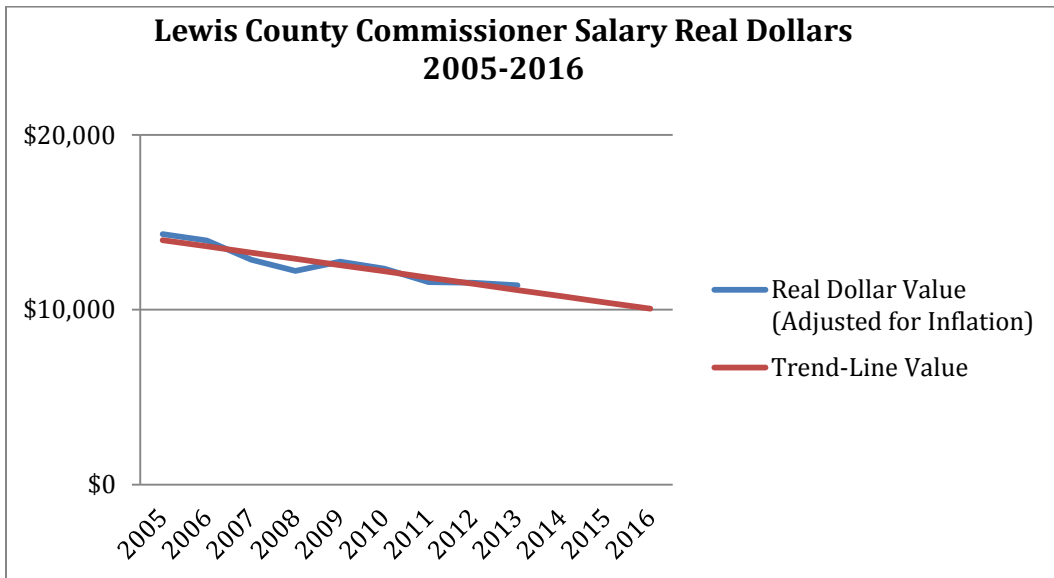


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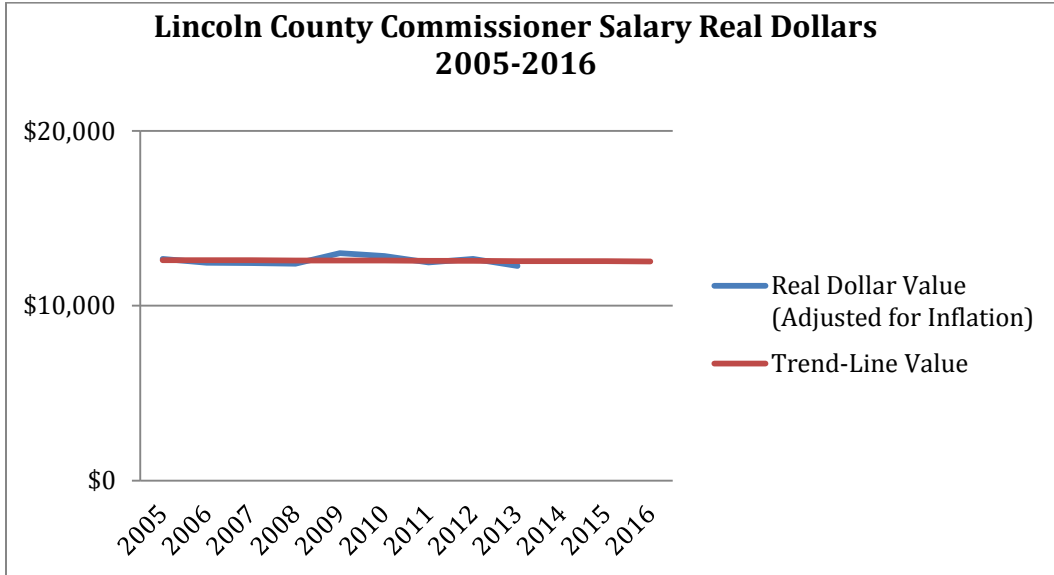


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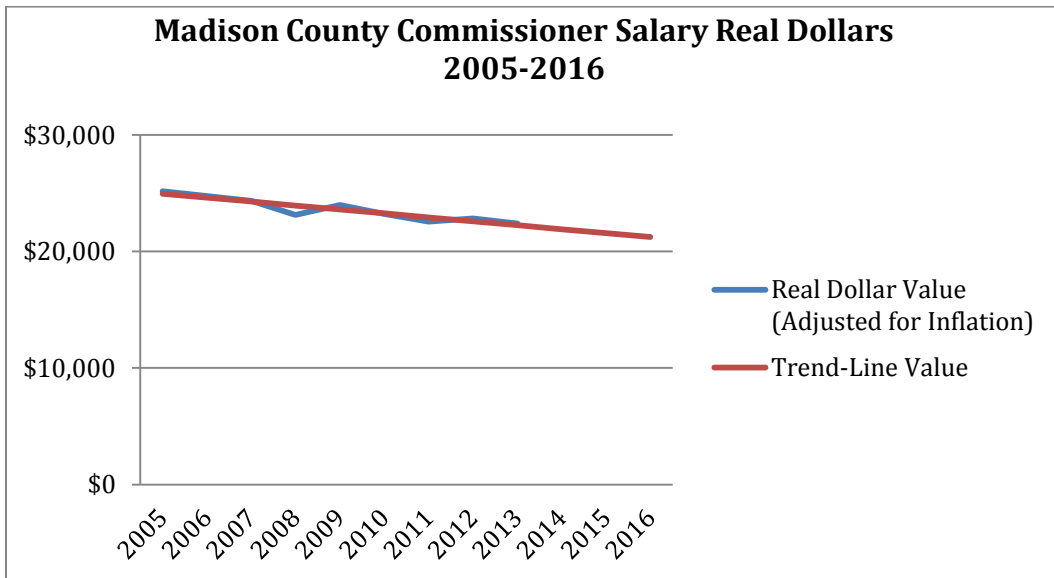


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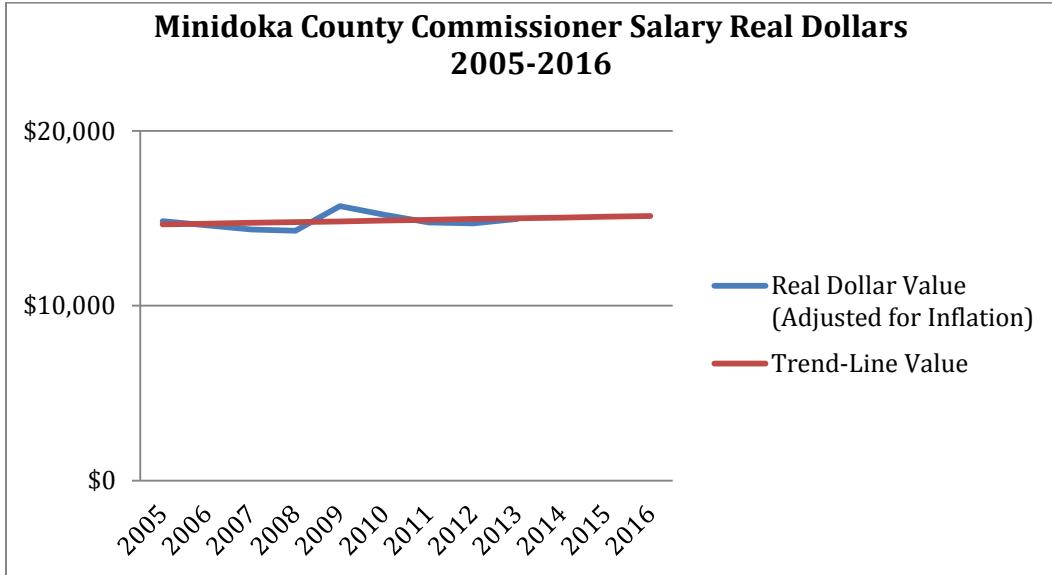


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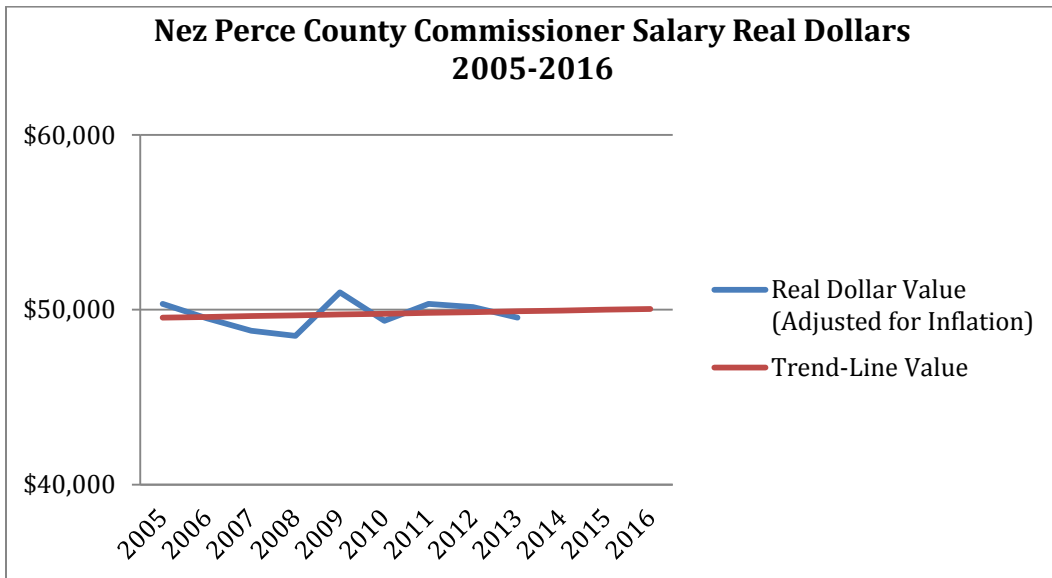


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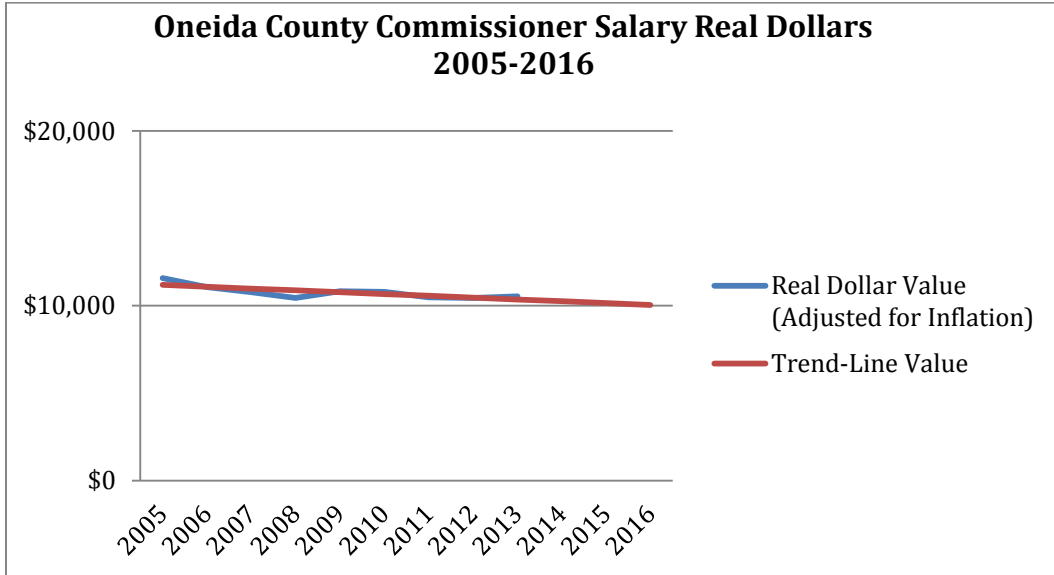


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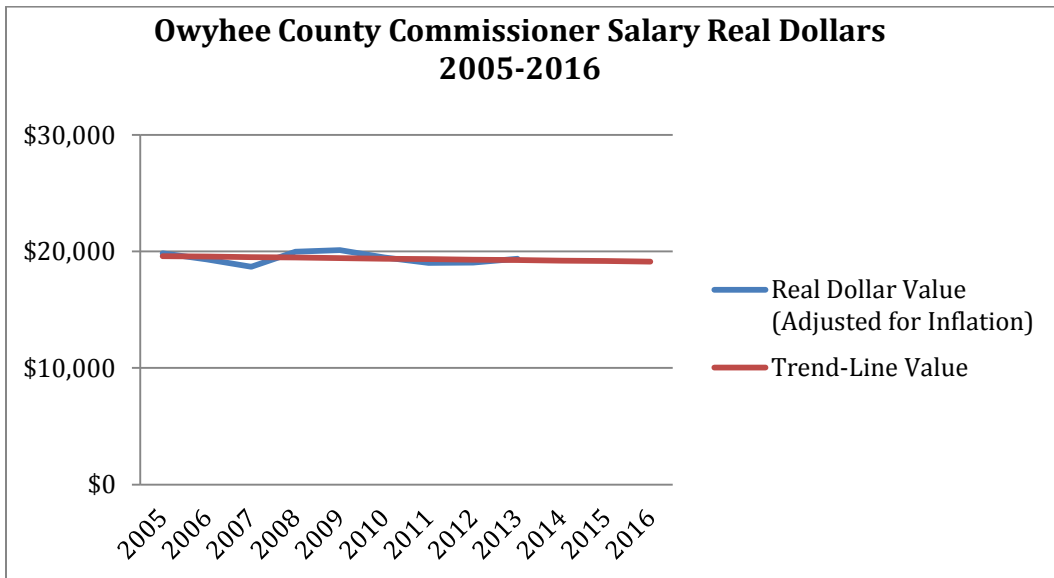


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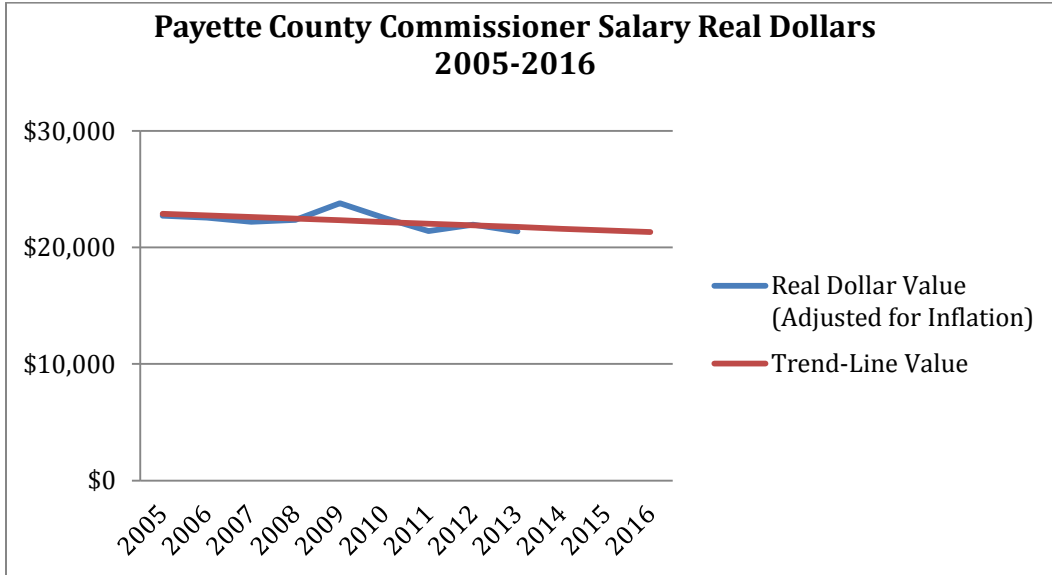


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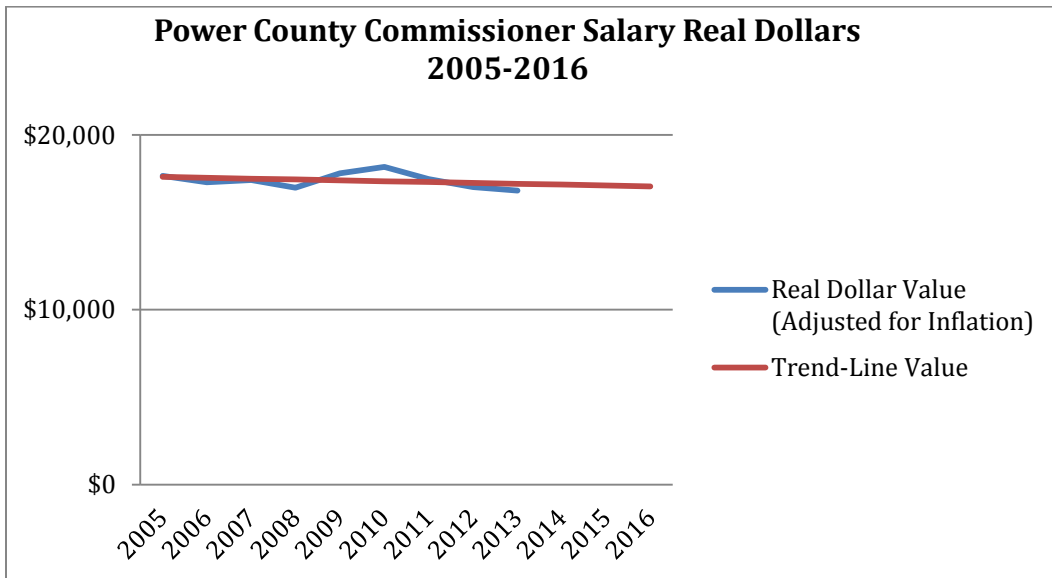


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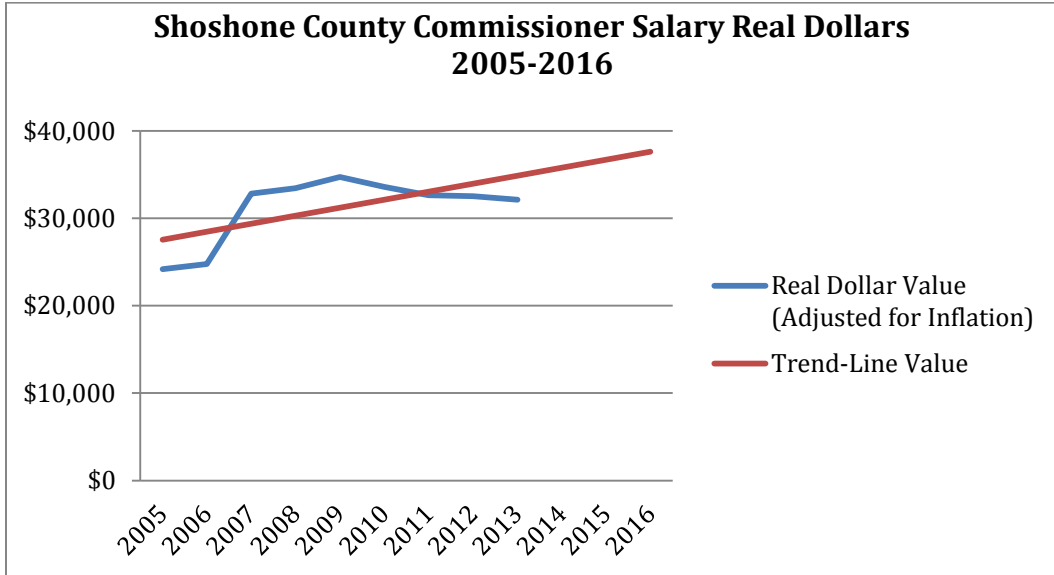


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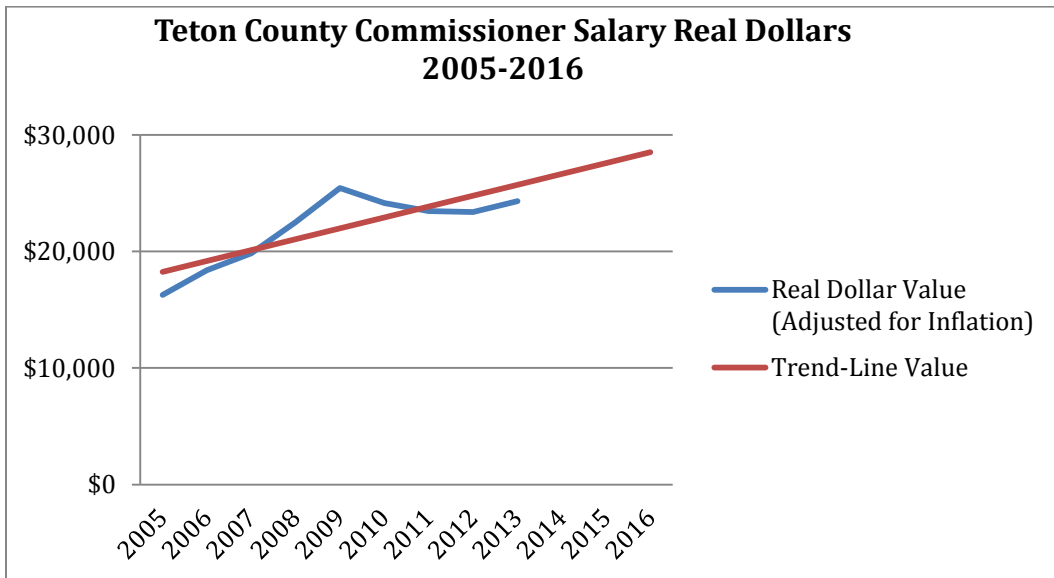


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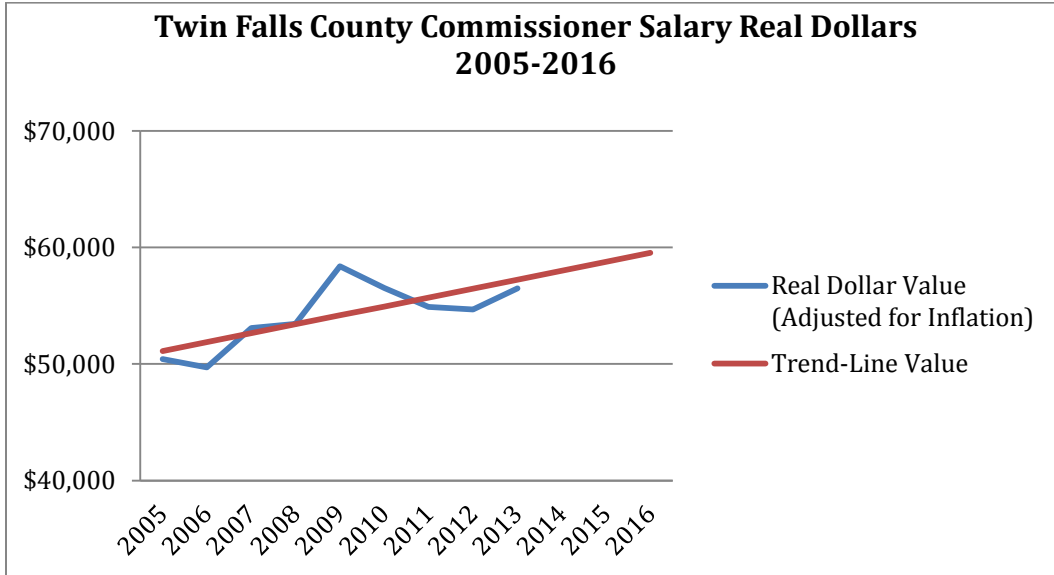


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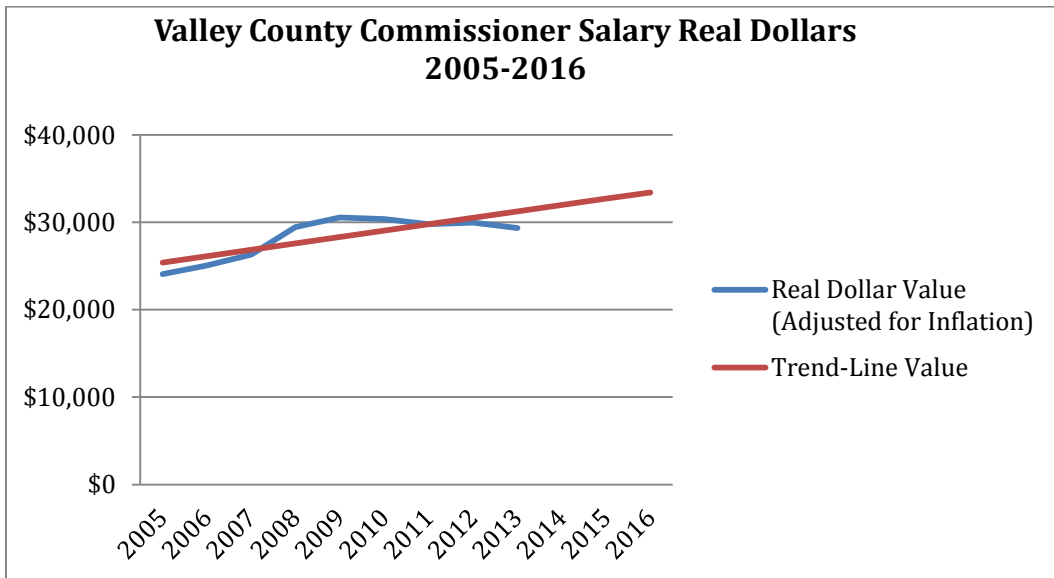
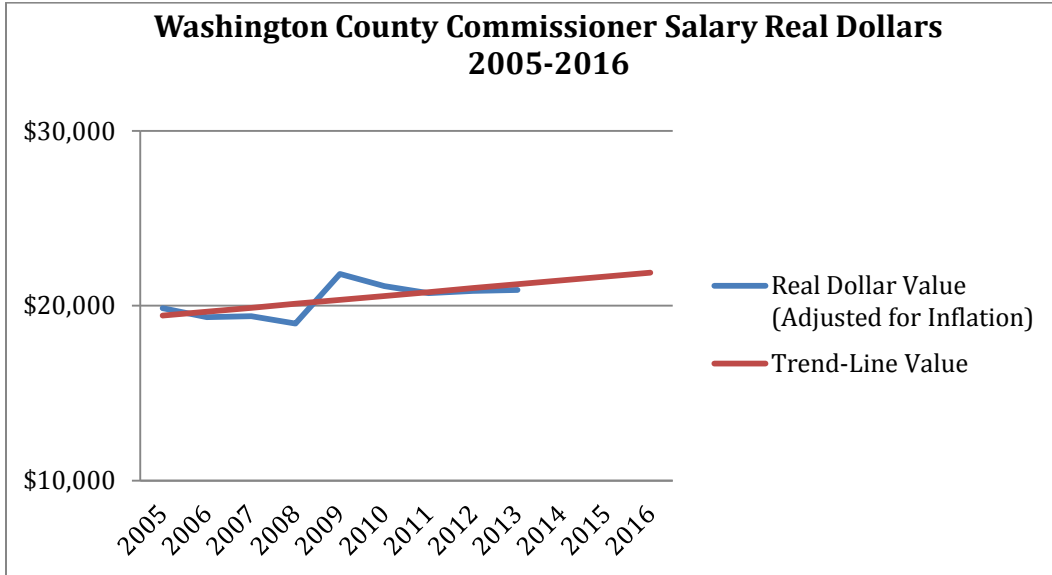


Figure 43:



## Sheriff Trend Analysis

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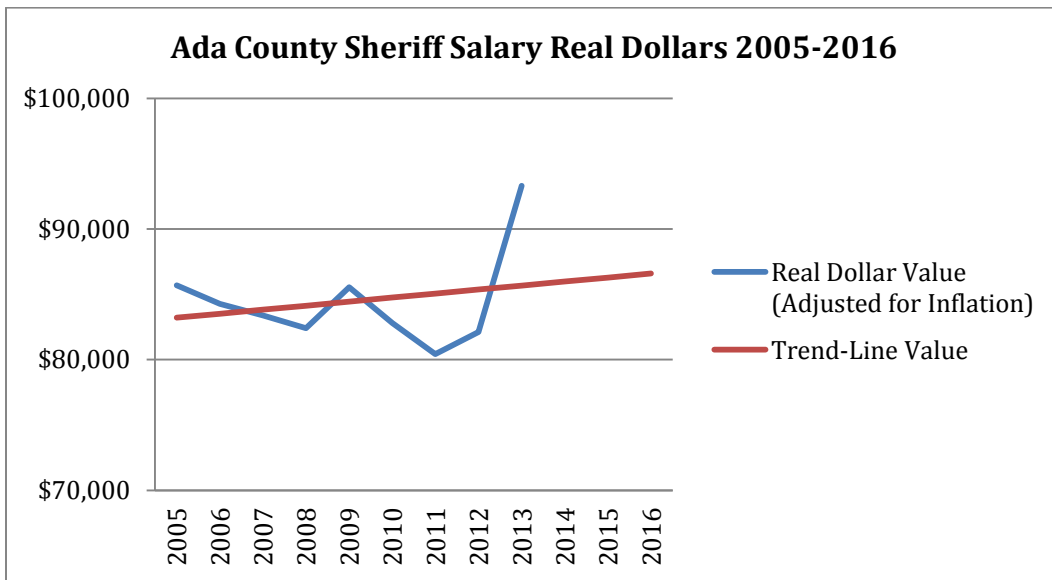


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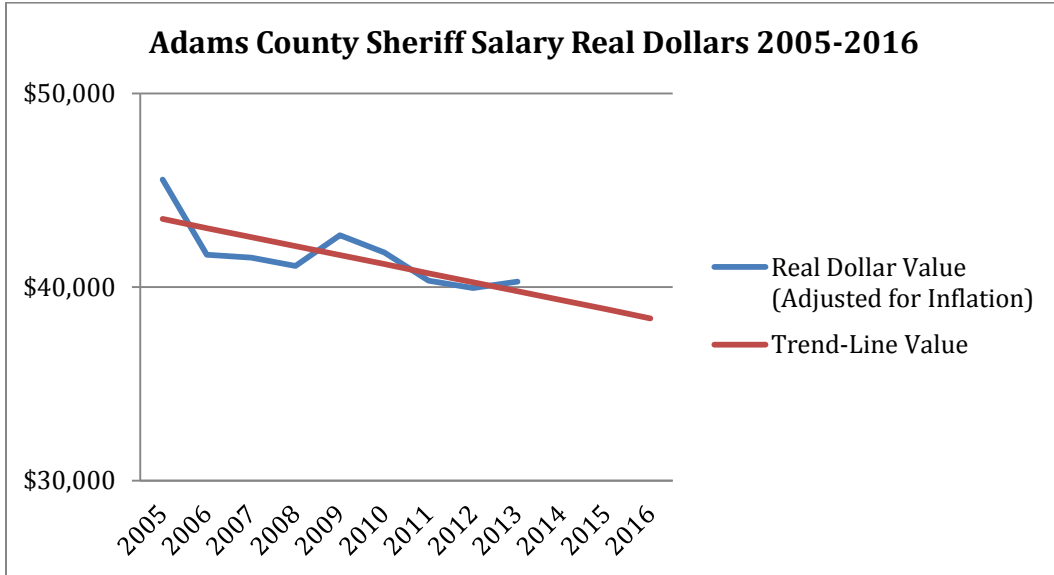


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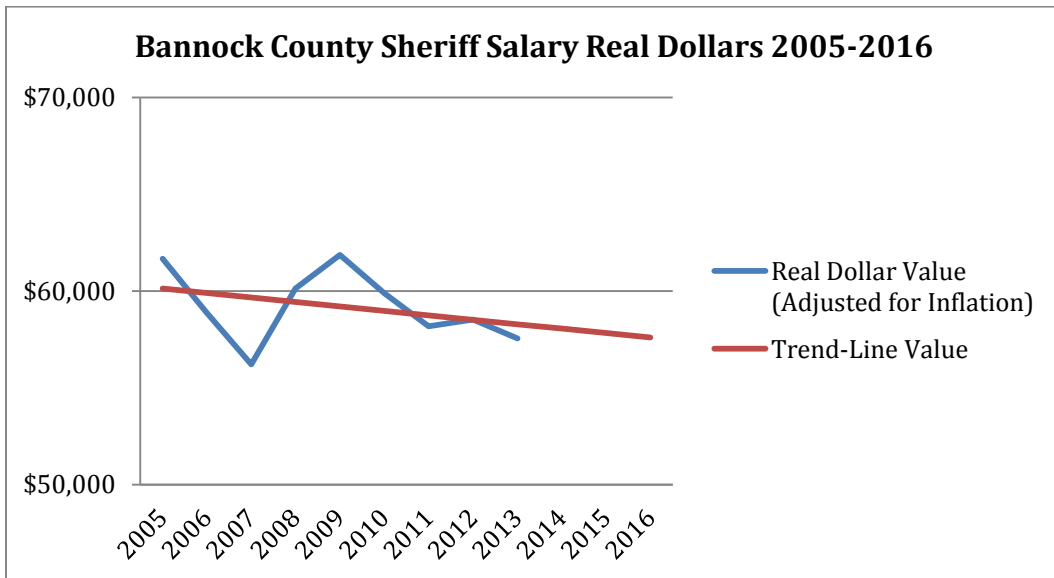


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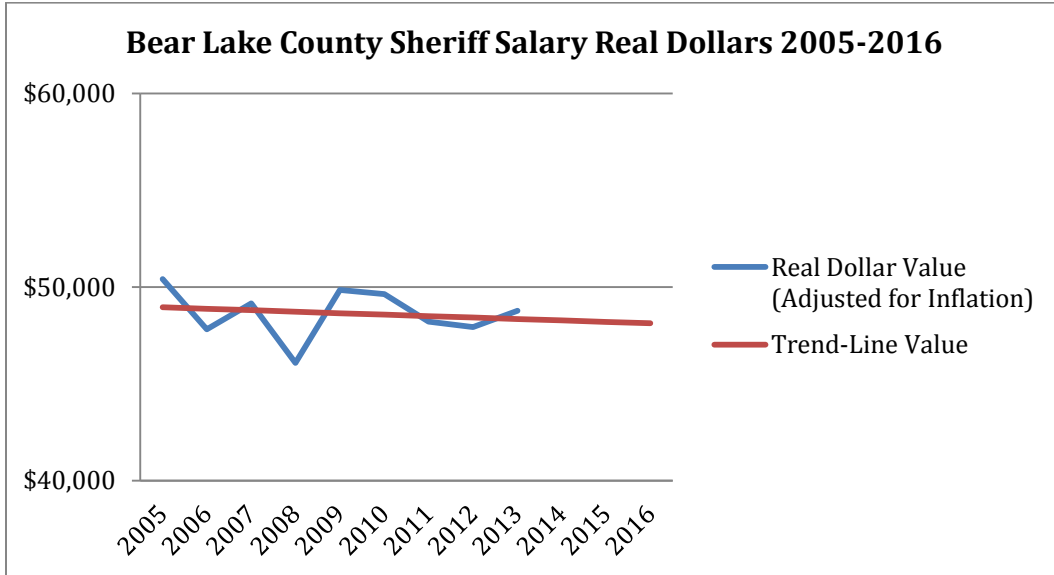


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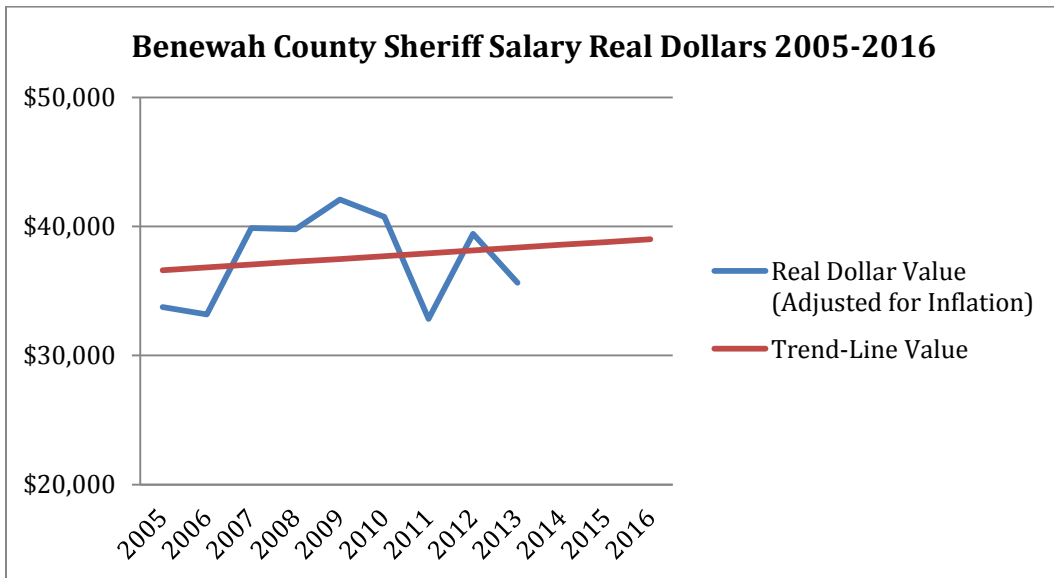


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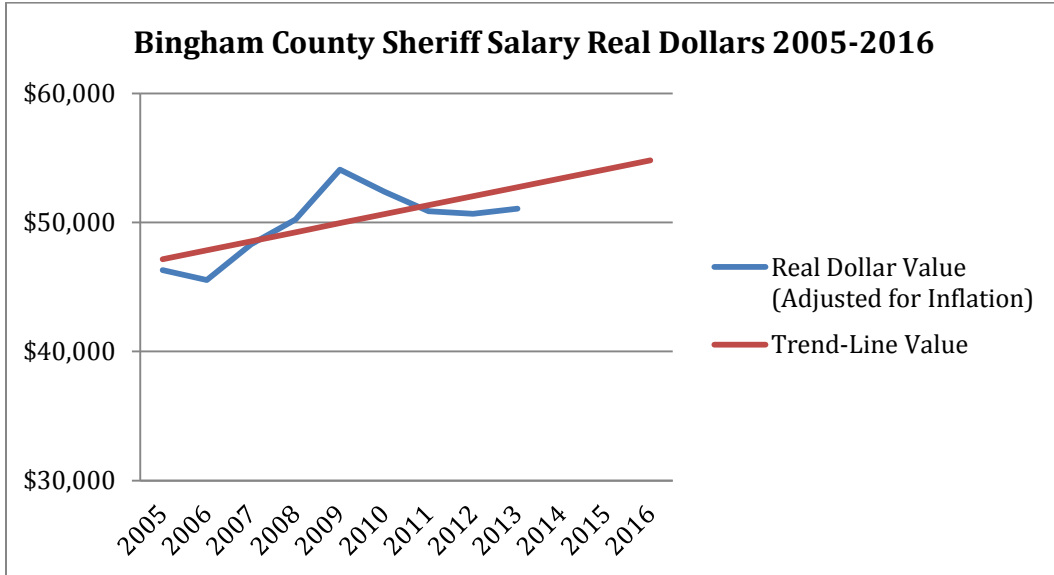


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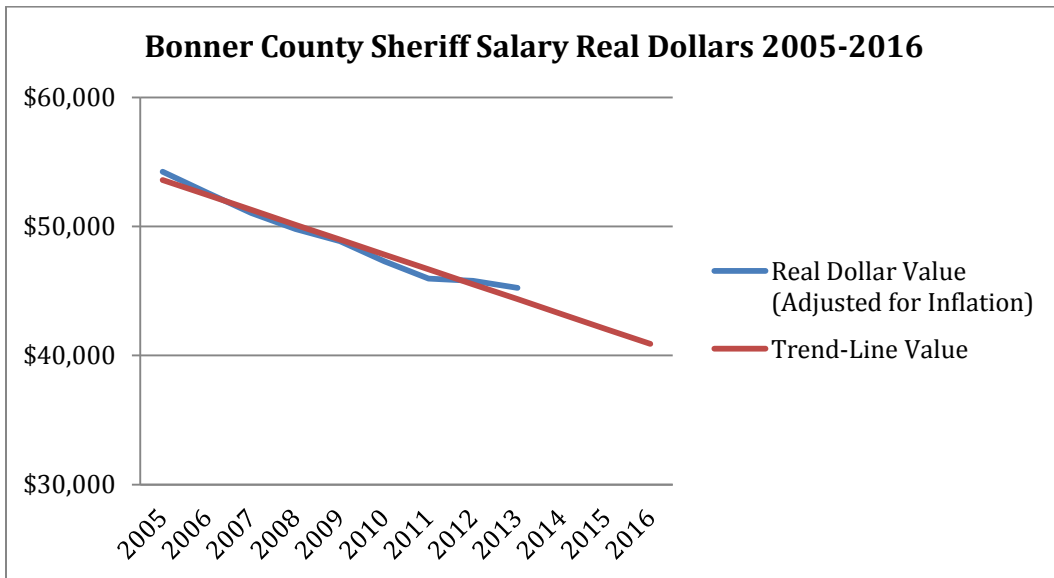


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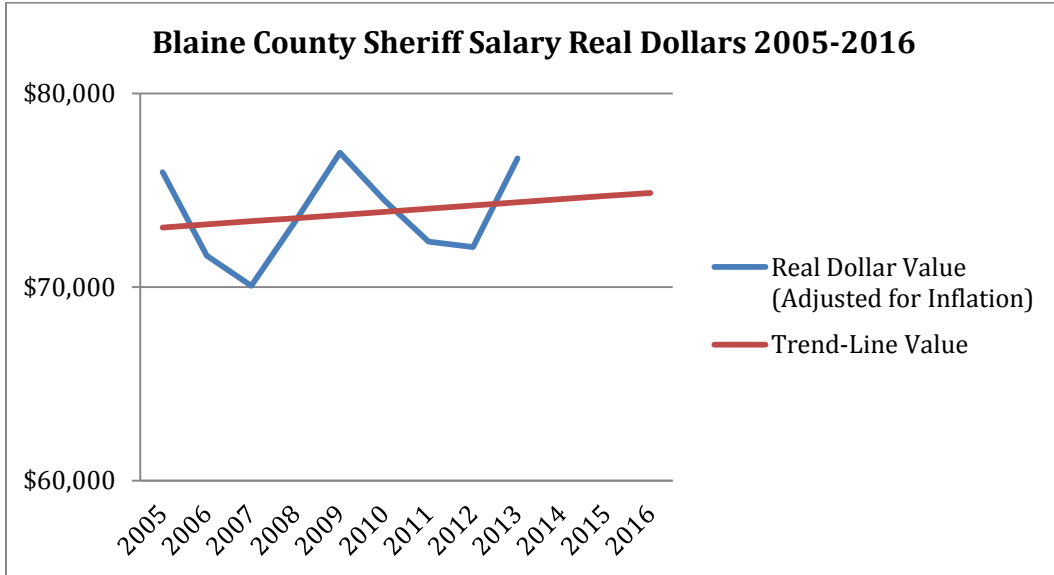


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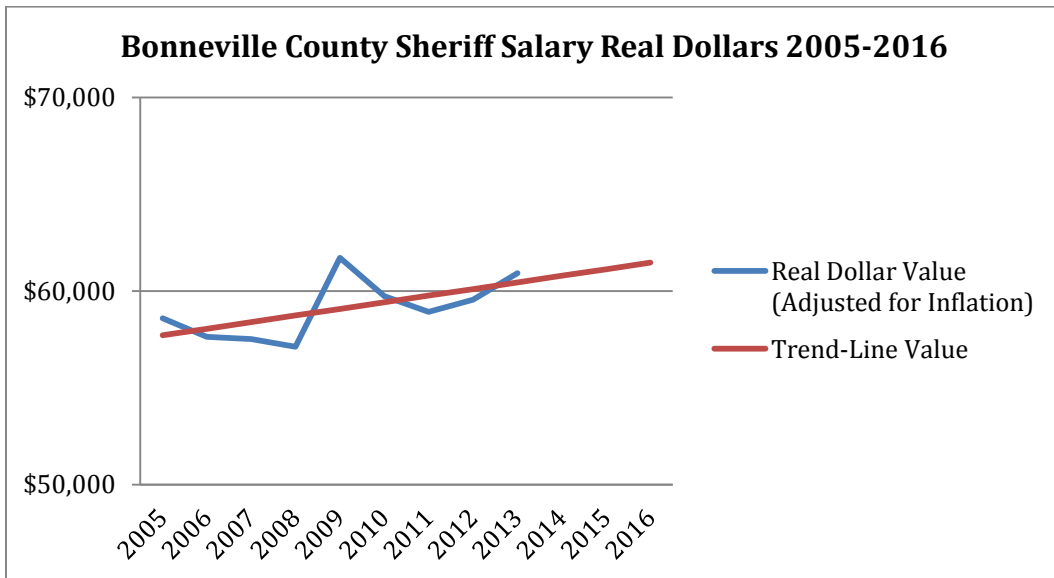


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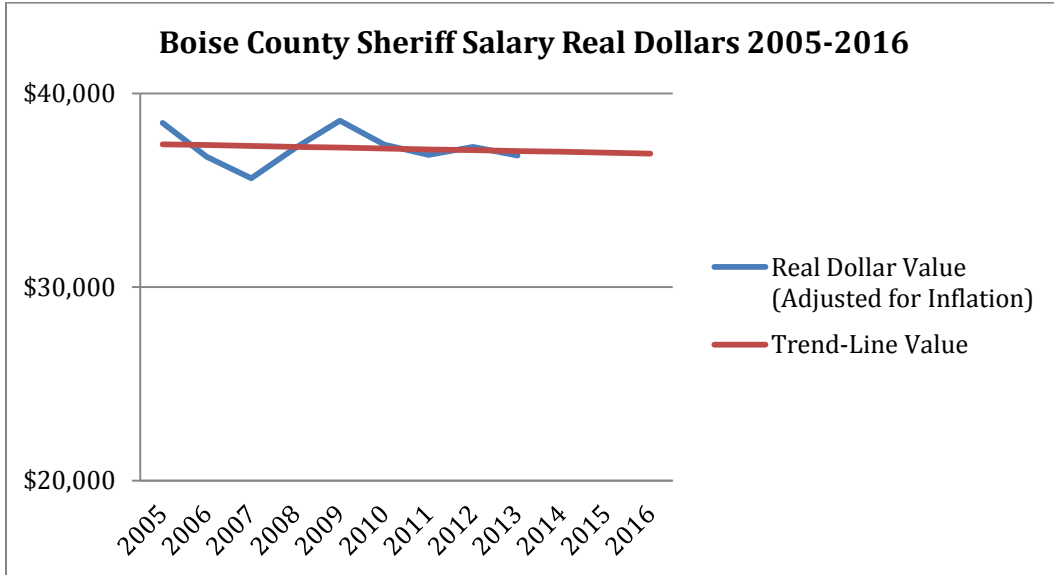


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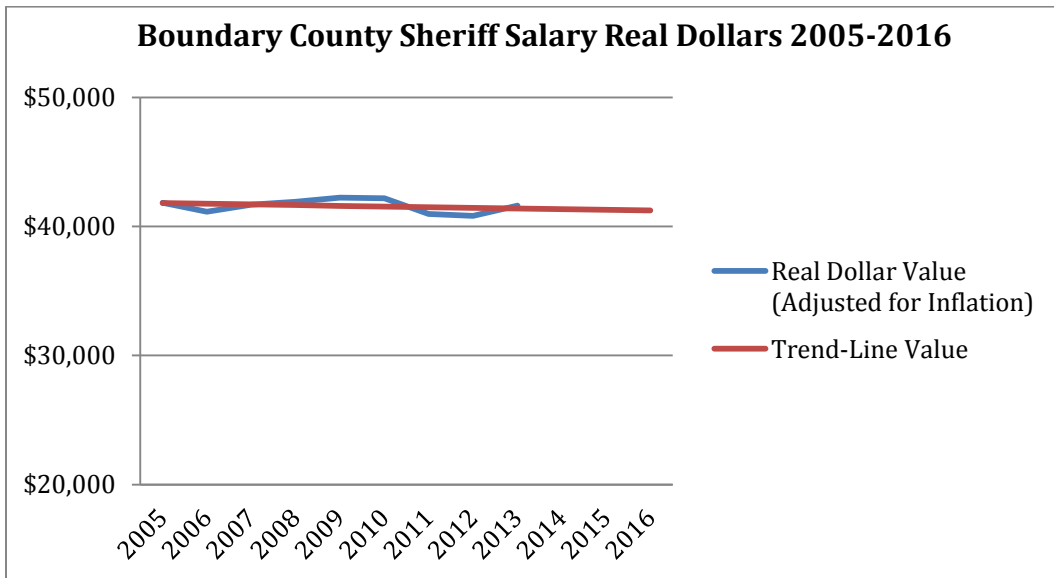


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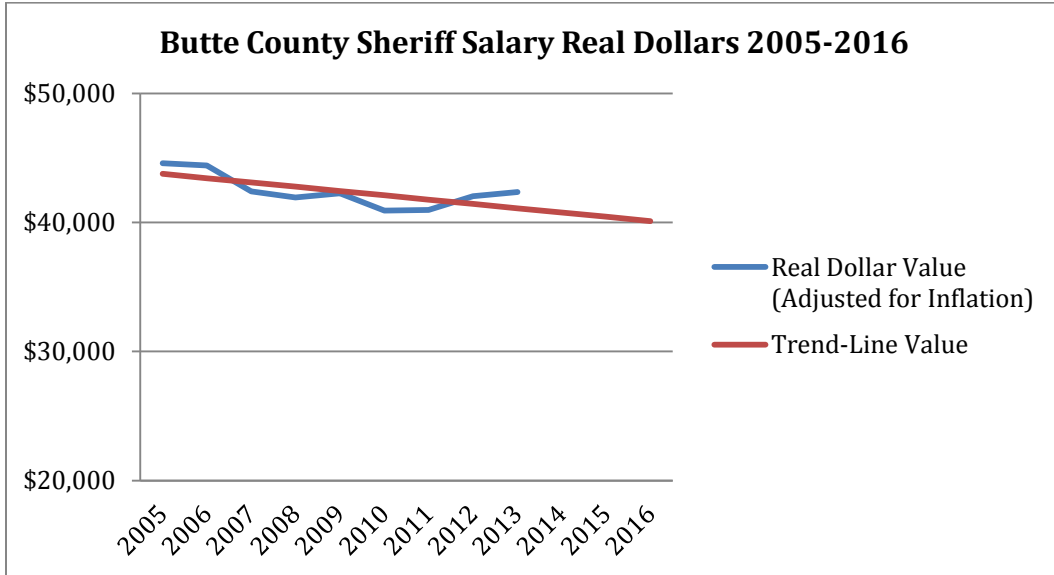


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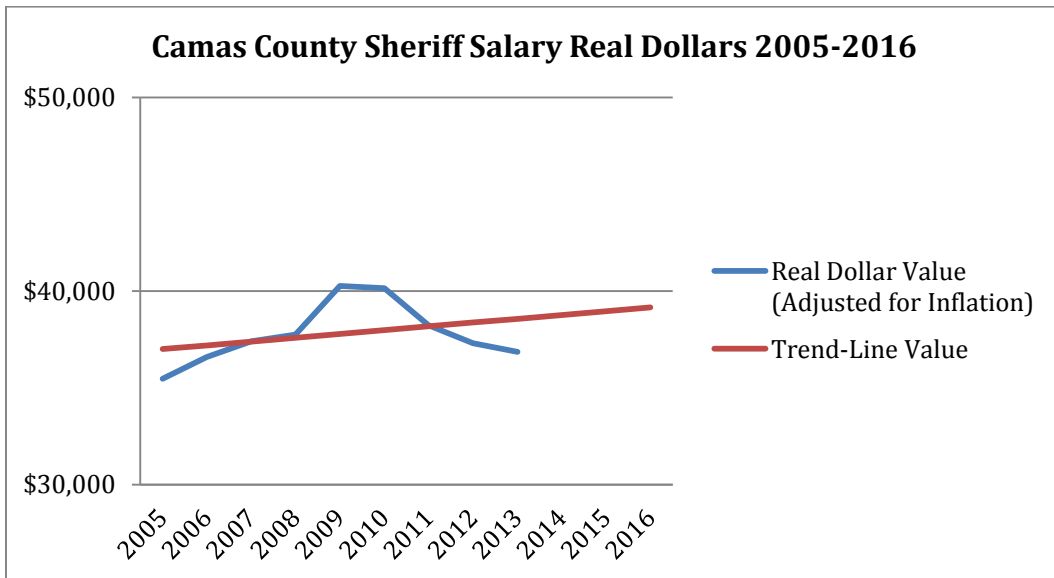


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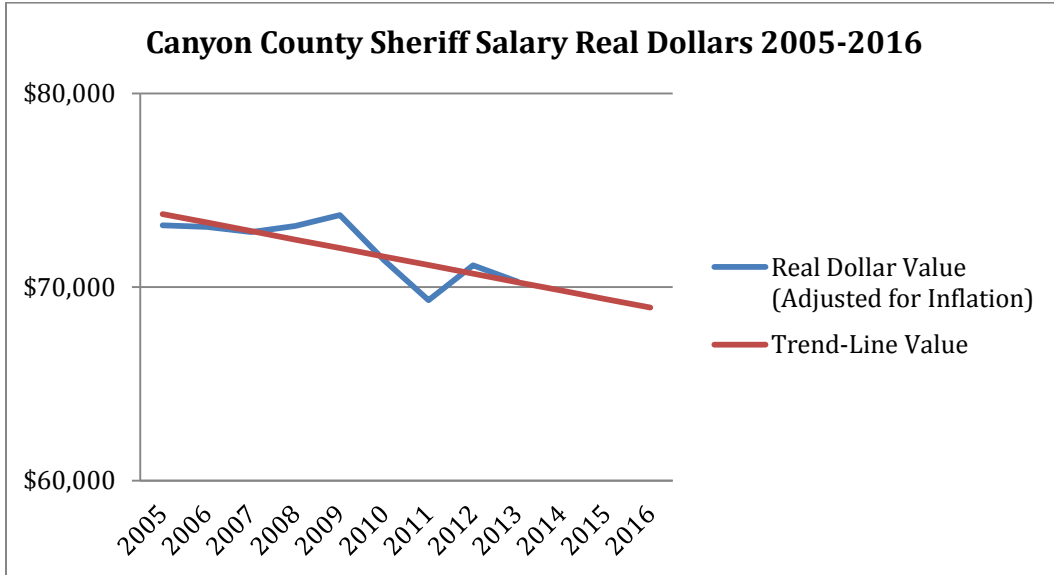


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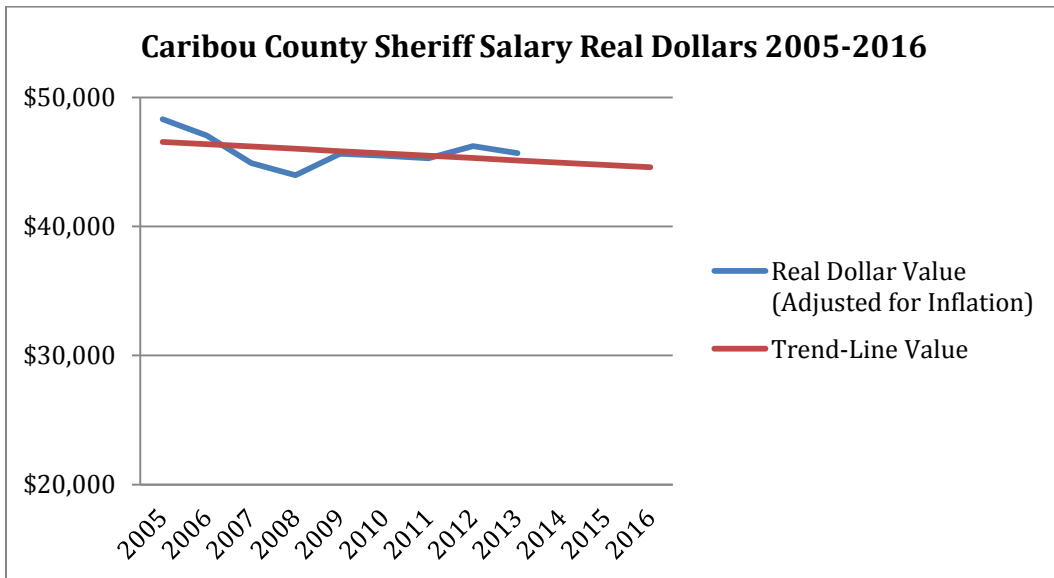


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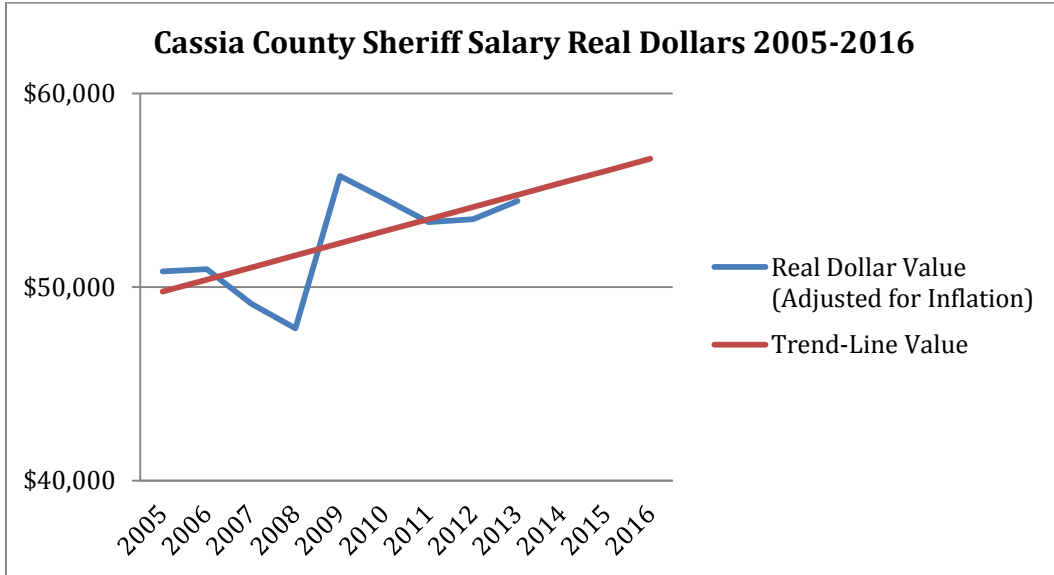


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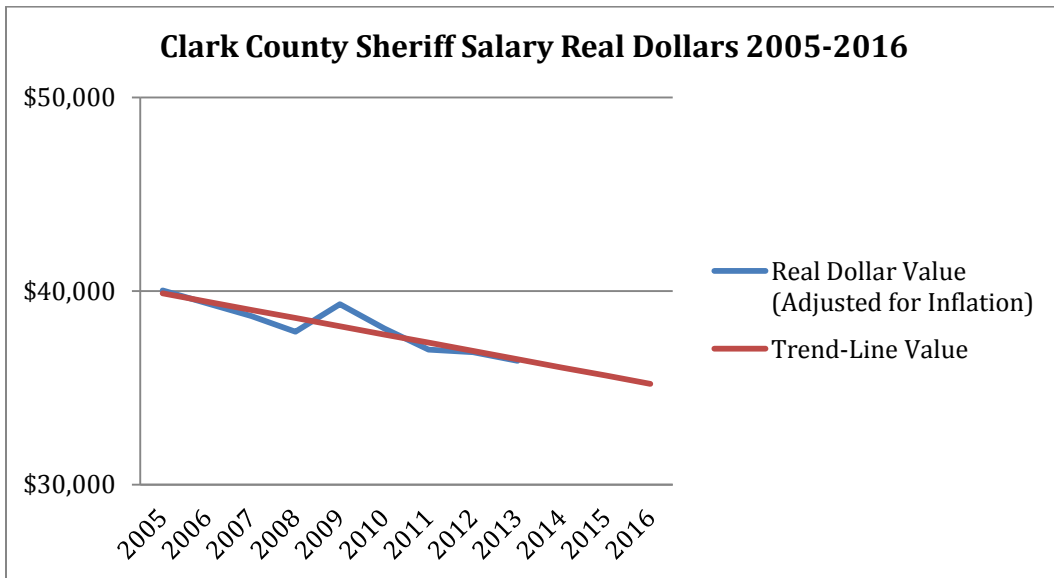


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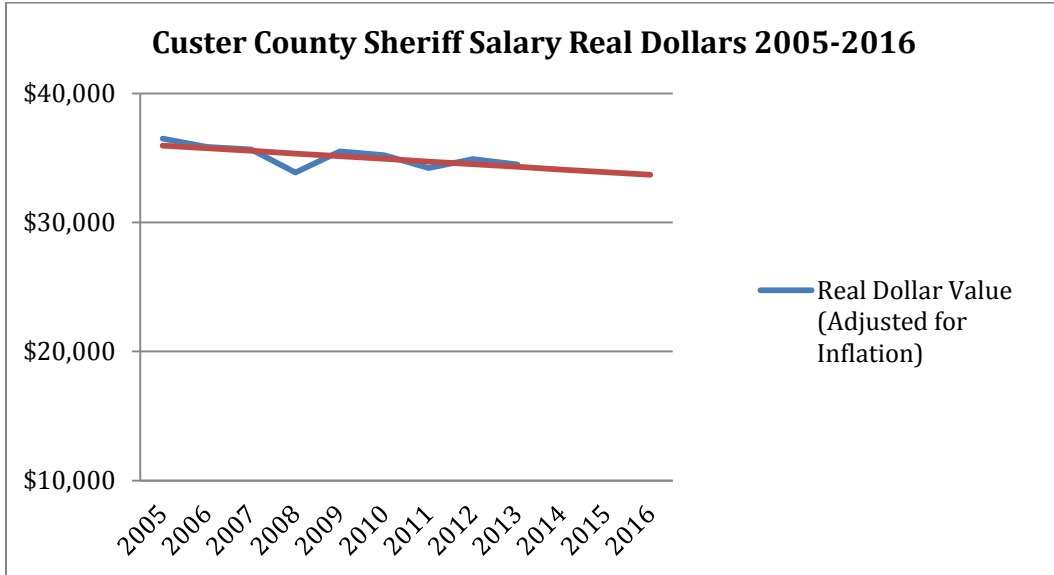


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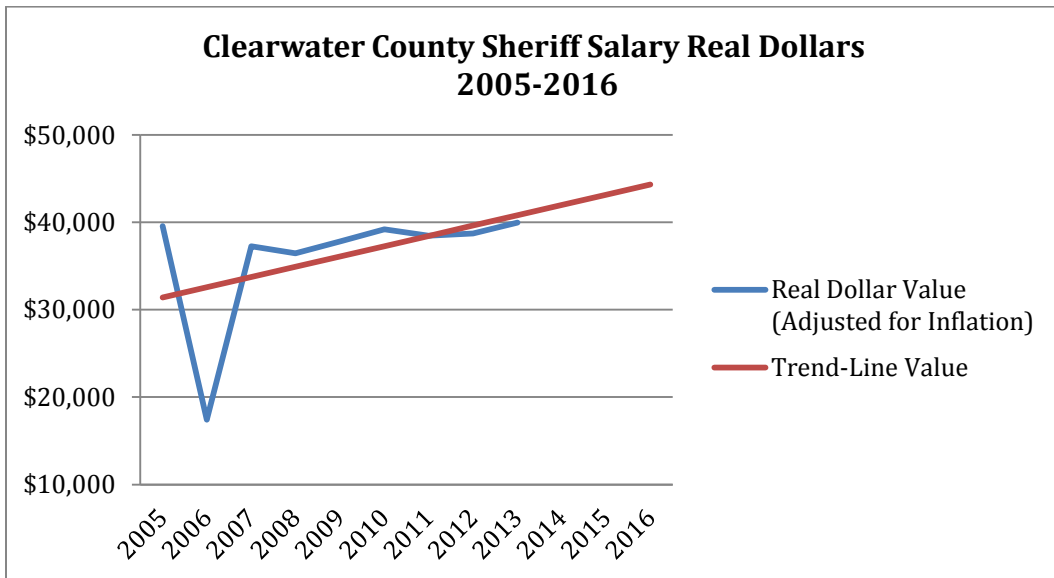


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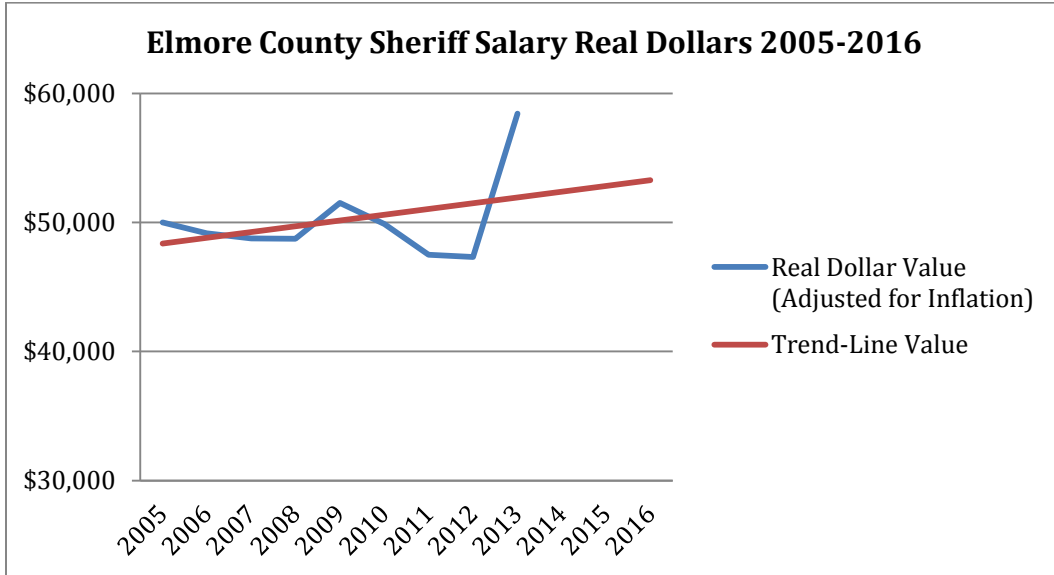


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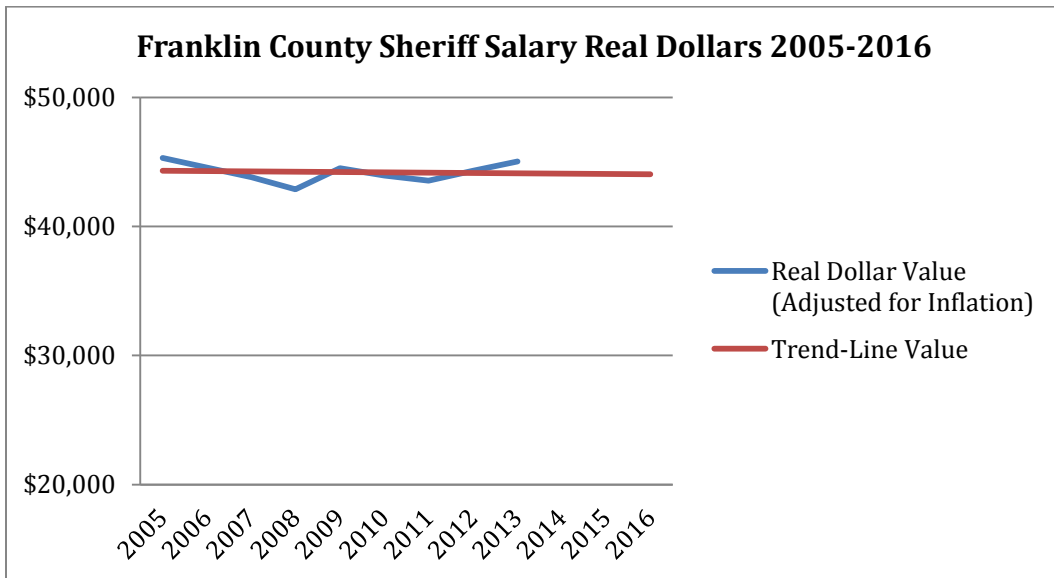


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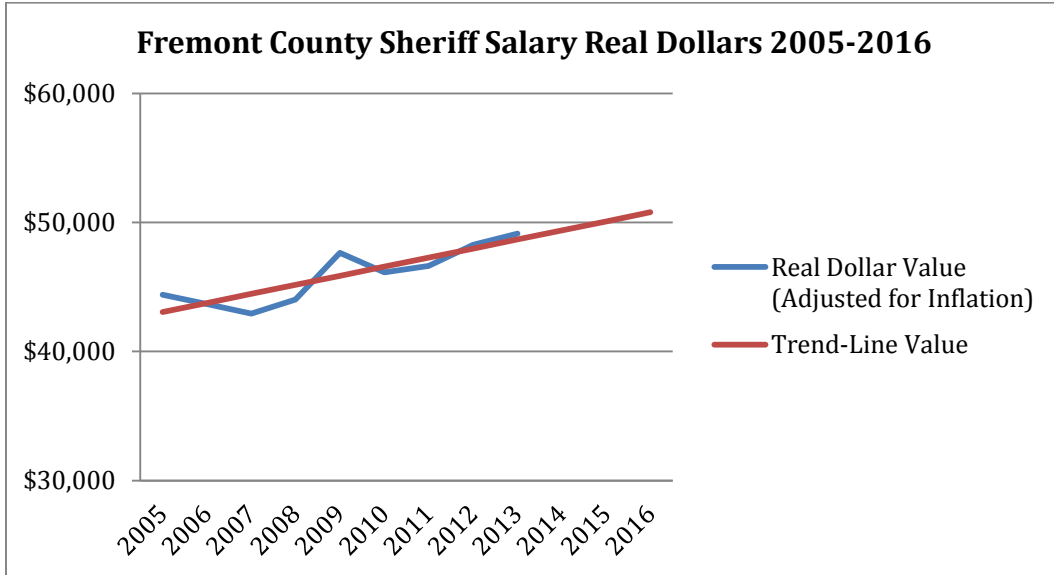


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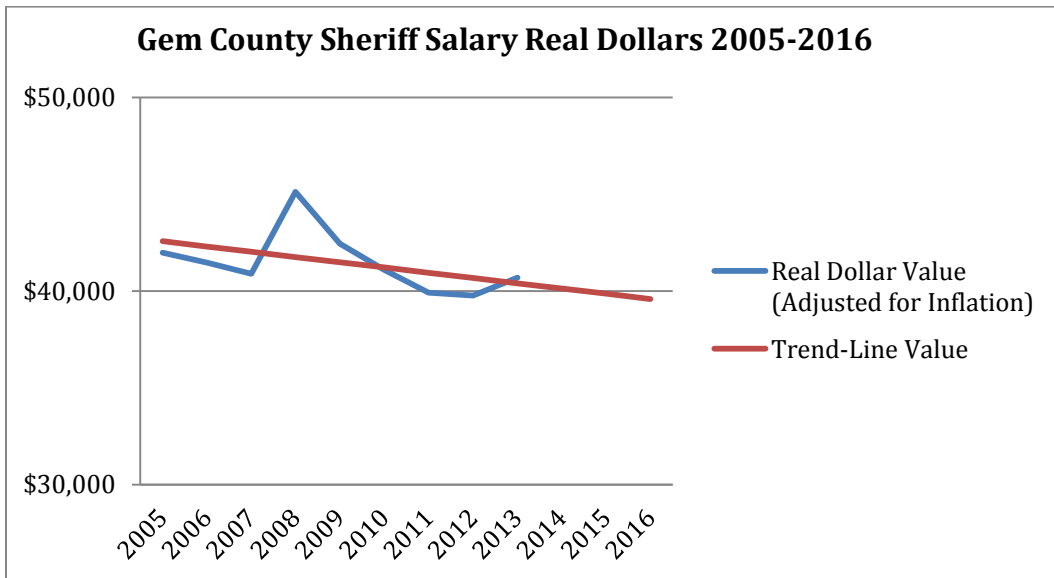


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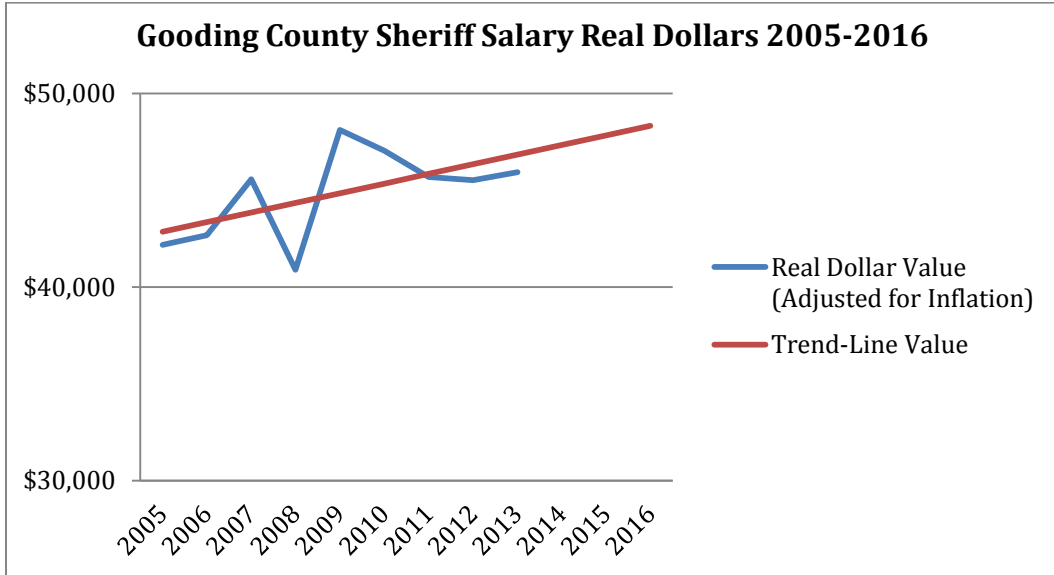


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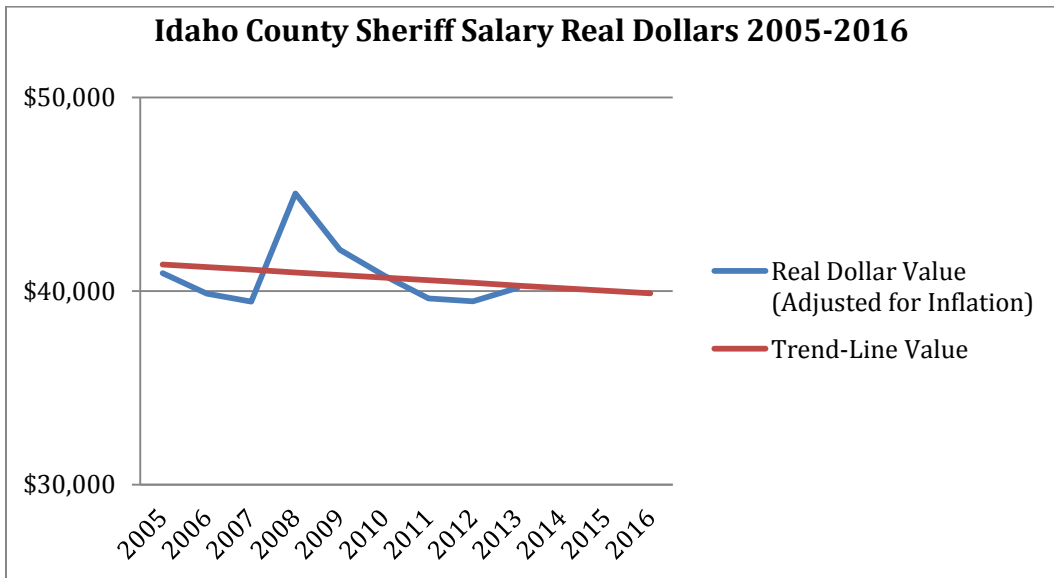


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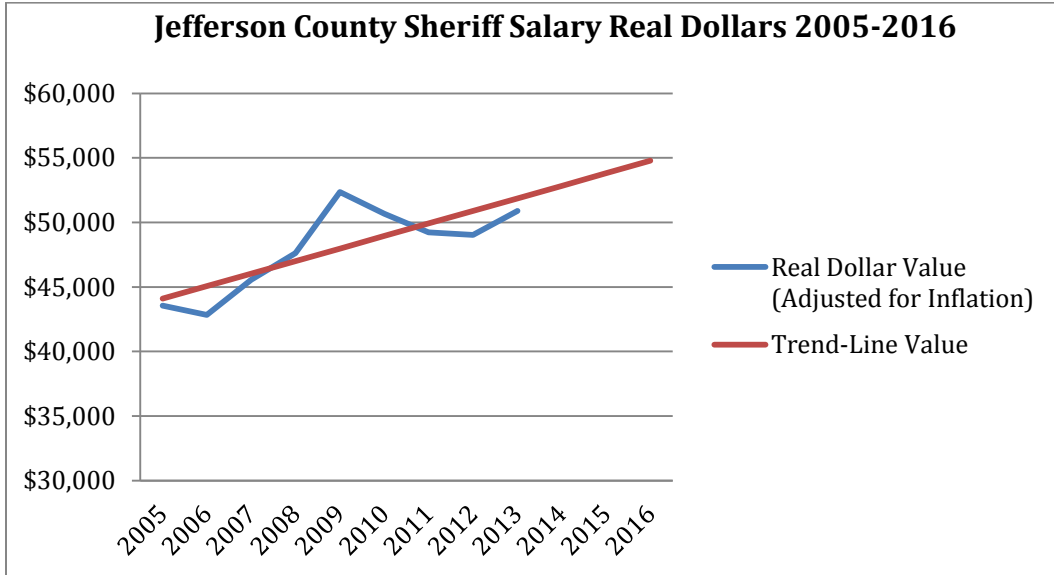


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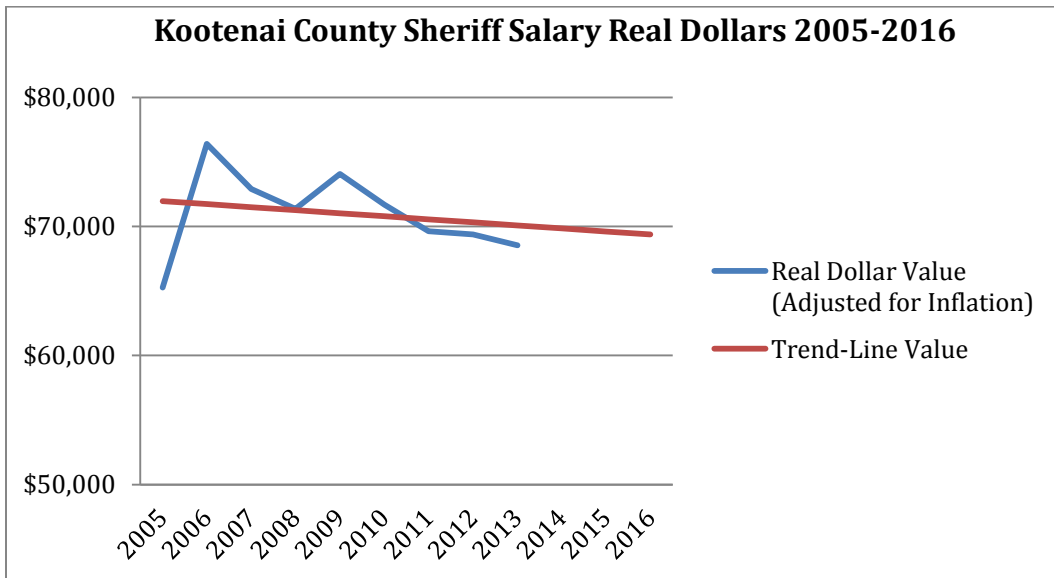


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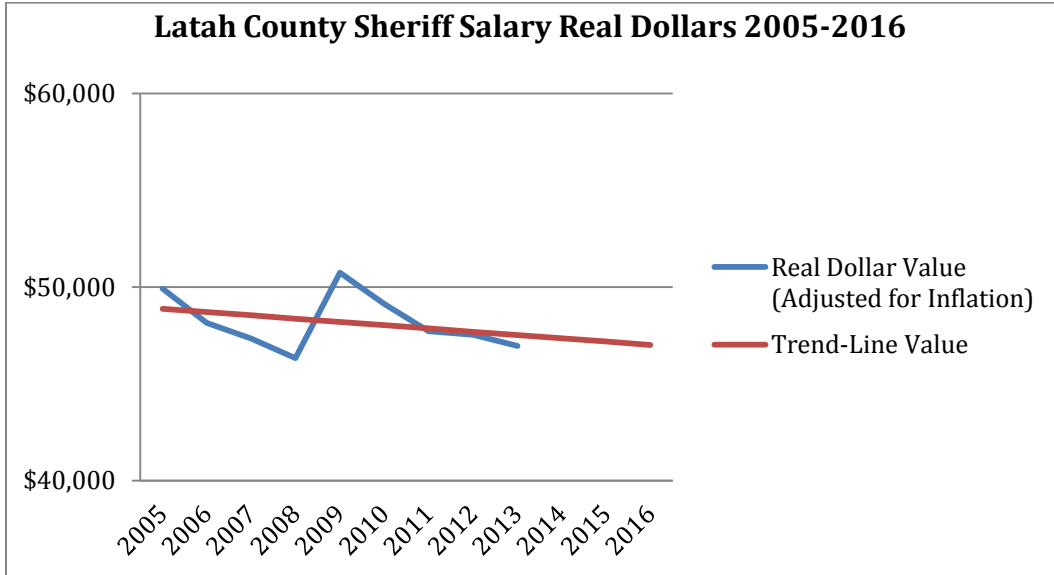


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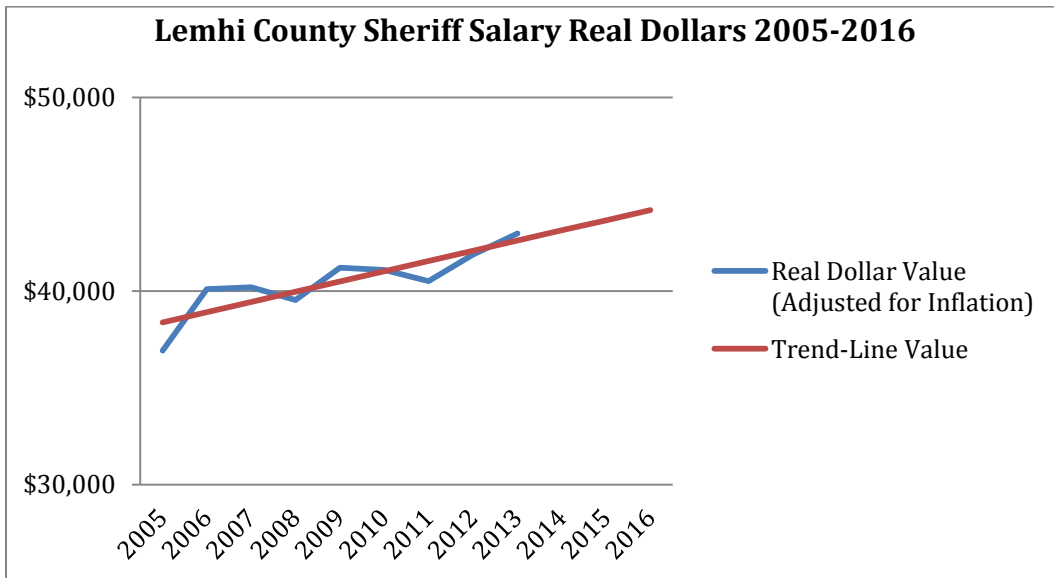


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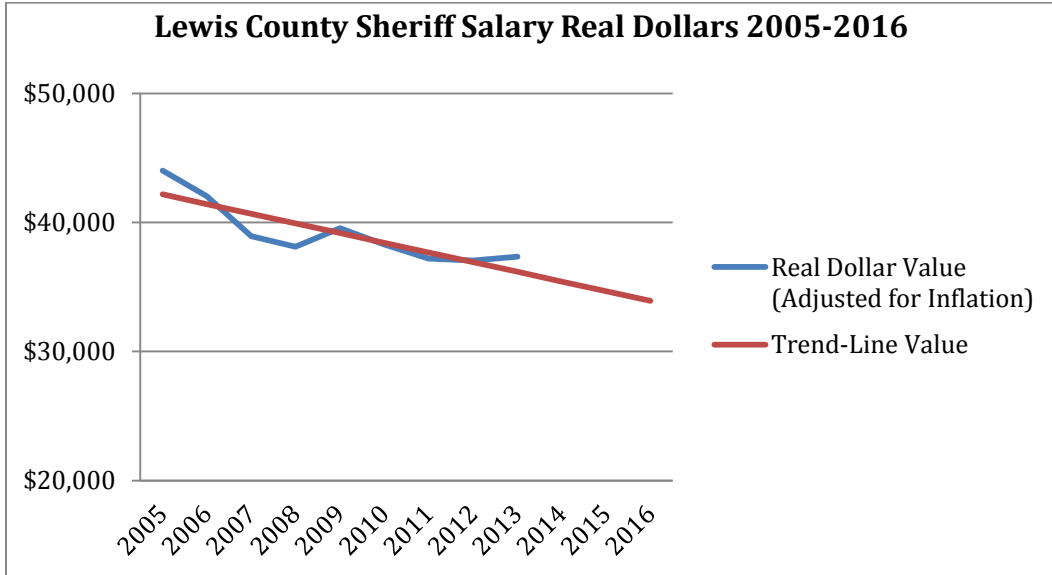


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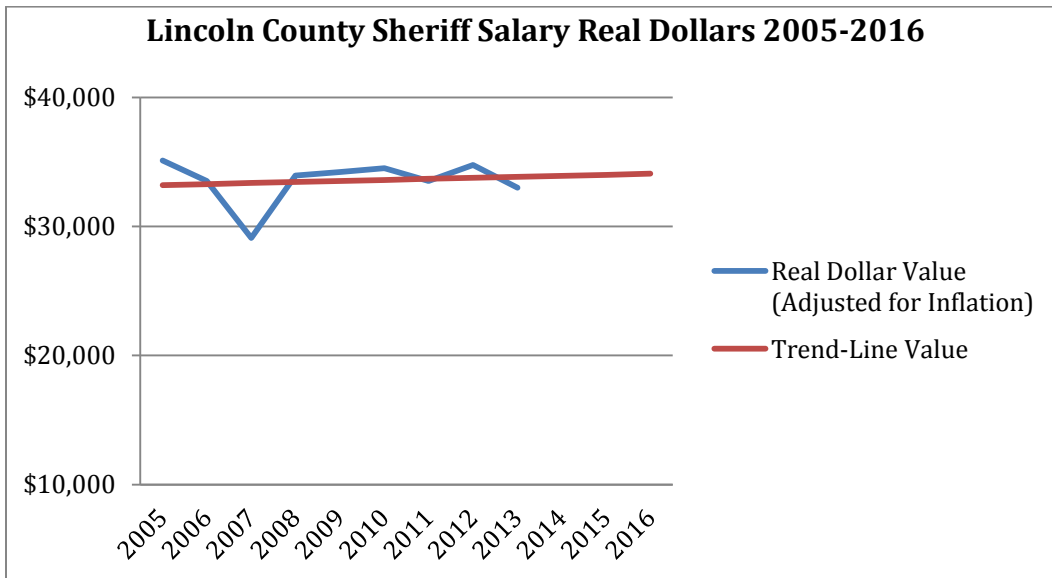


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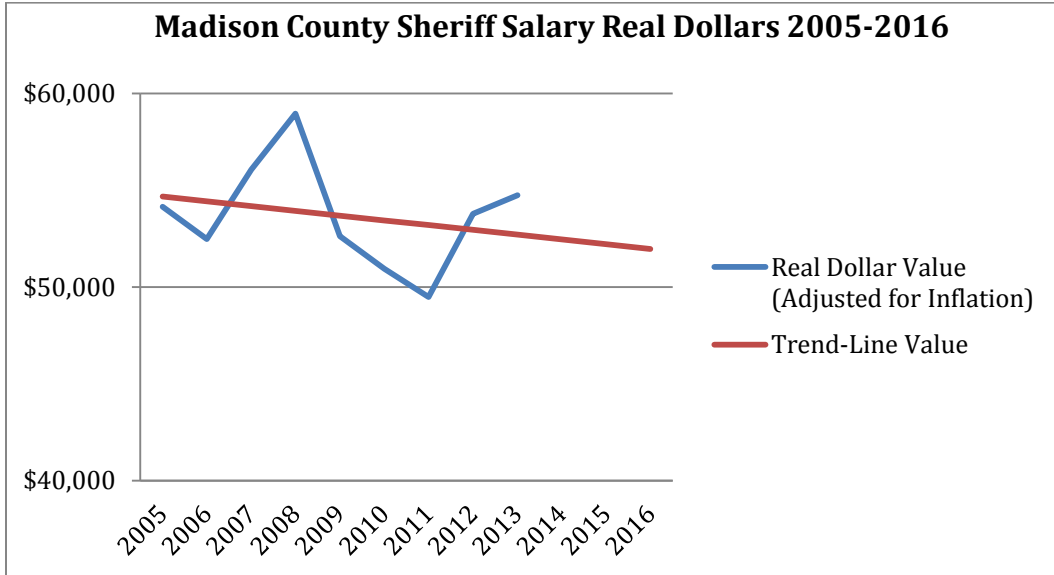


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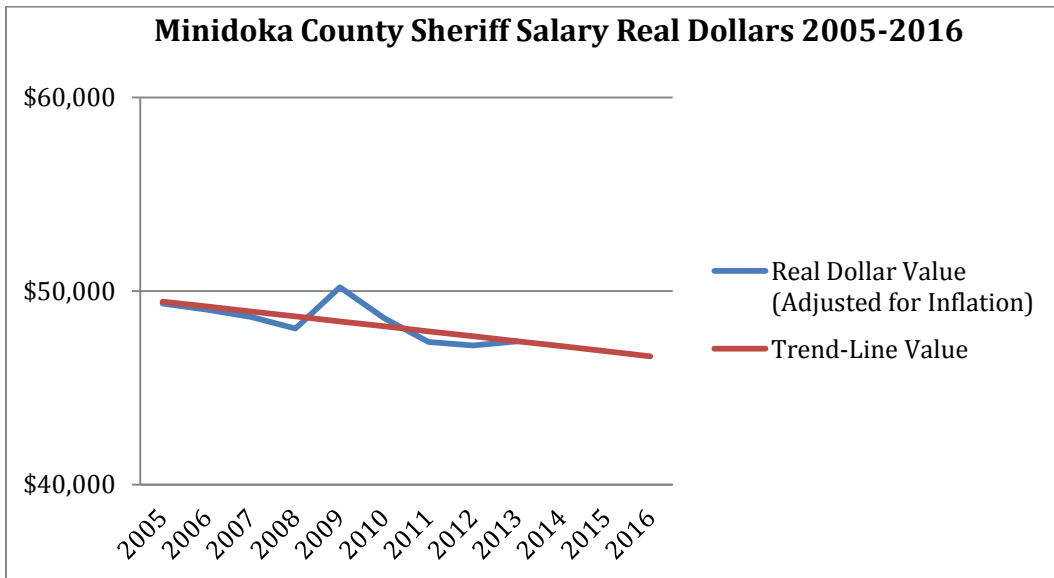


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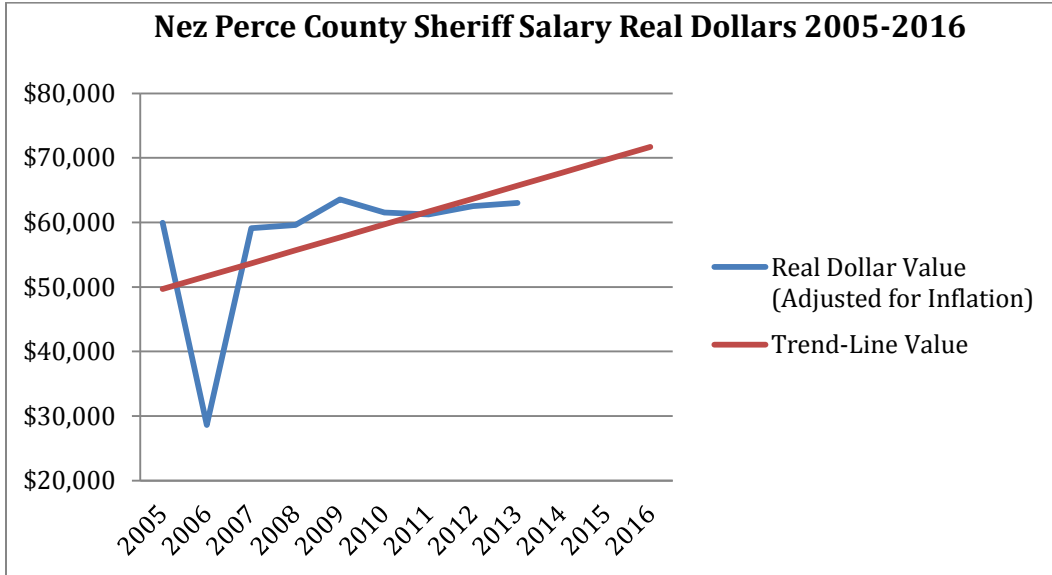


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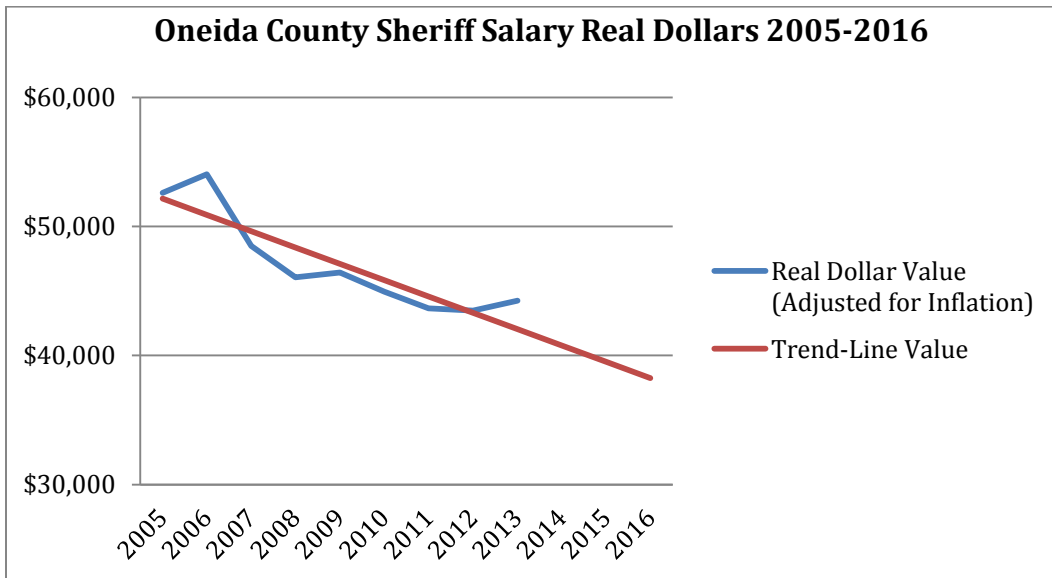


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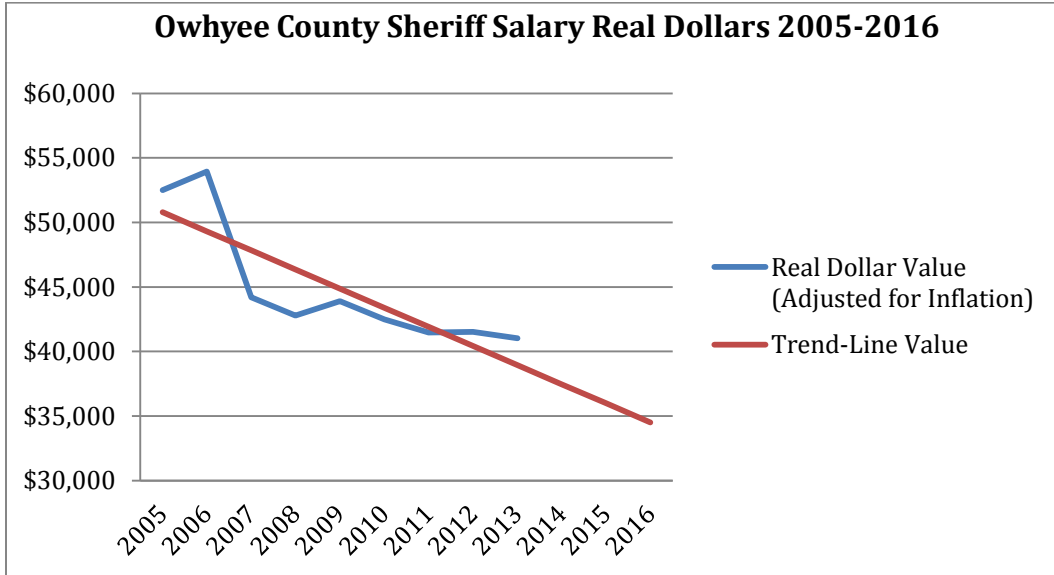


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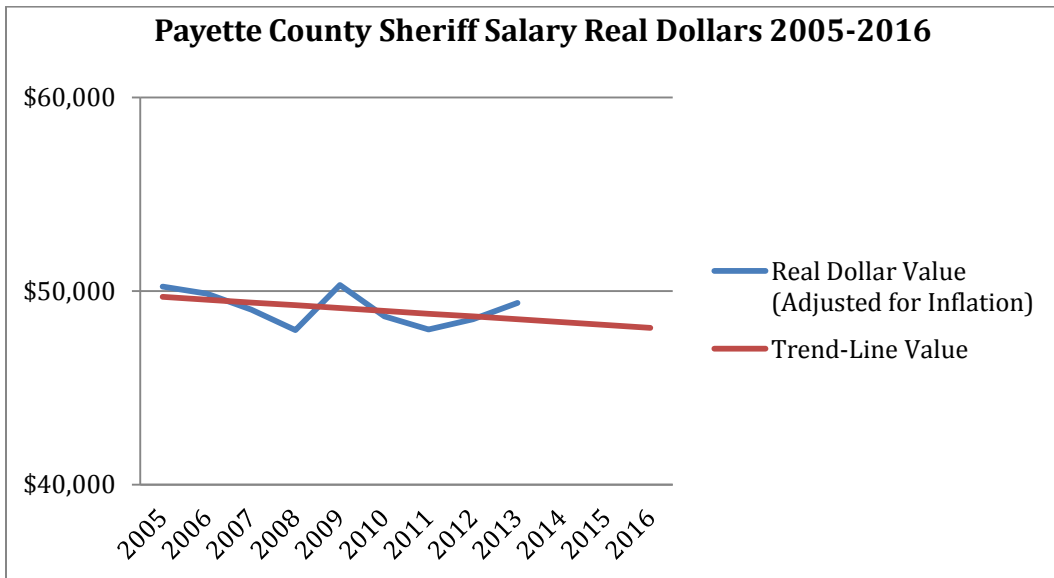


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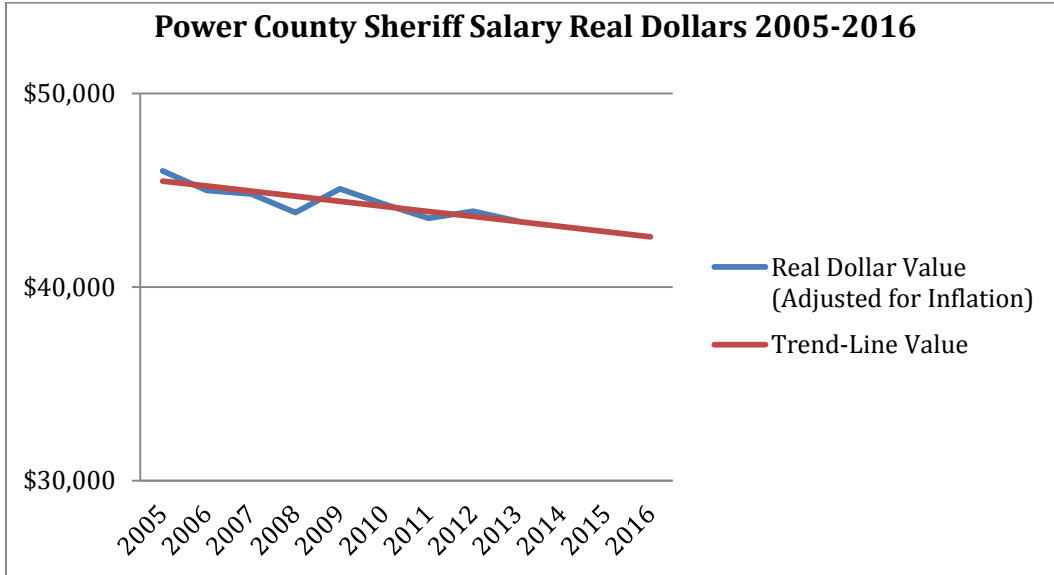


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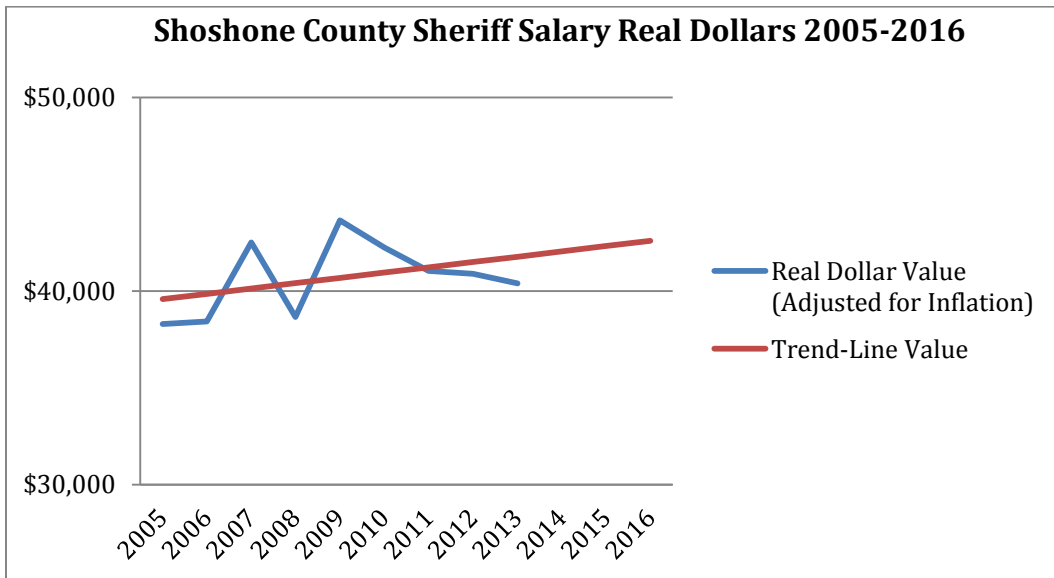


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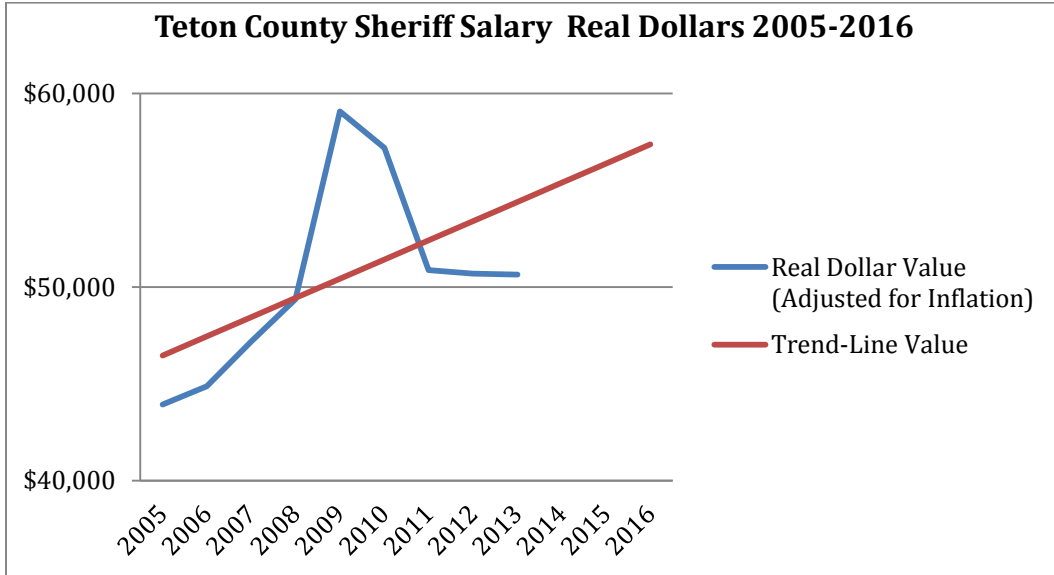


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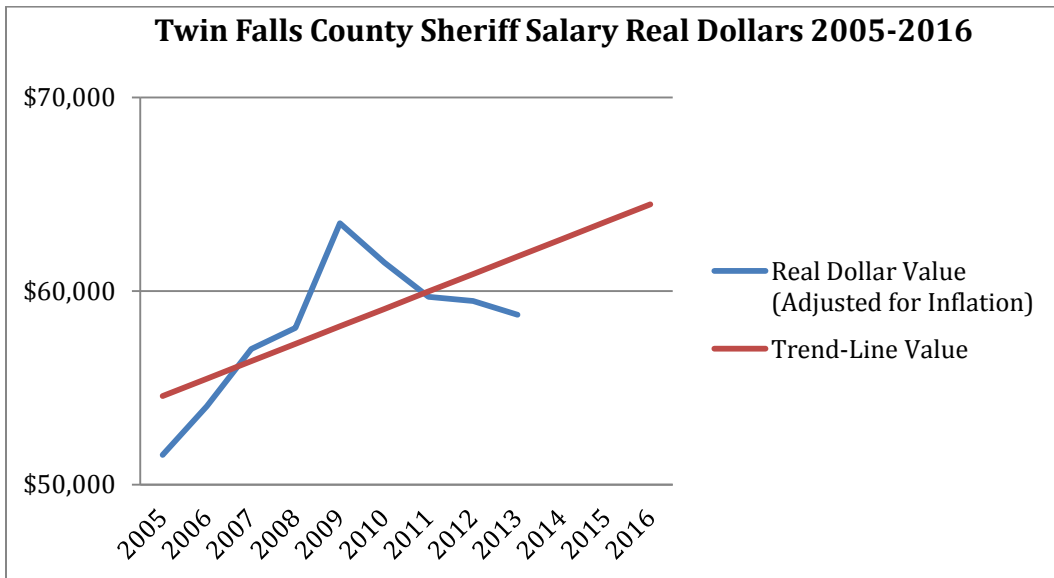


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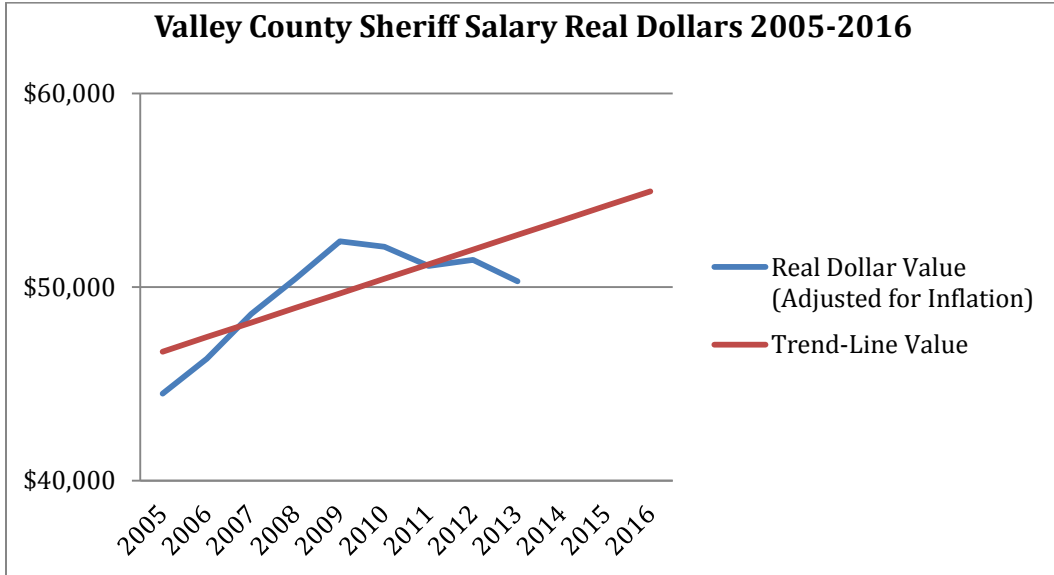
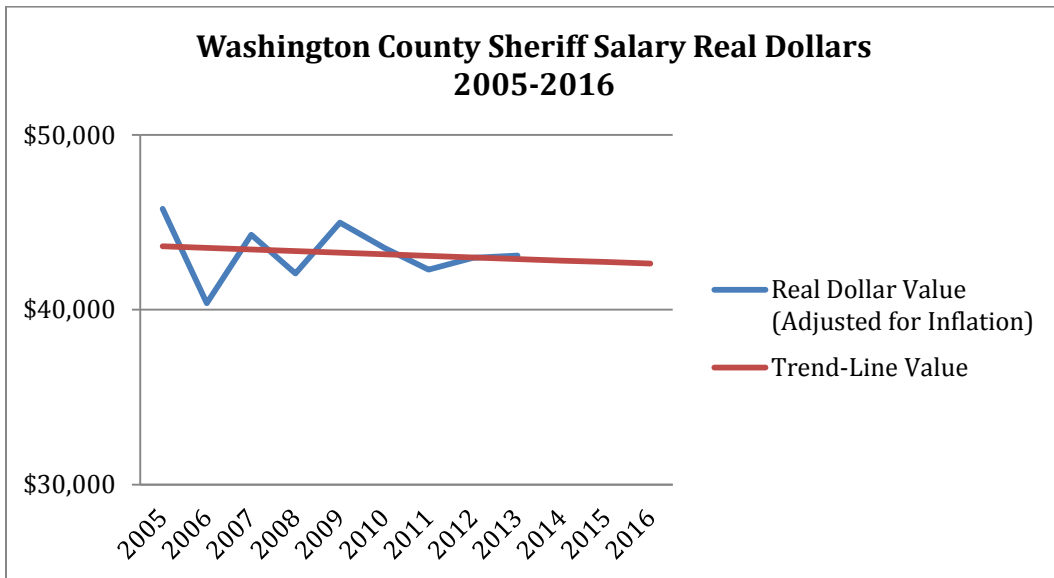


Figure 43:



## Prosecuting Attorney Trend Analysis

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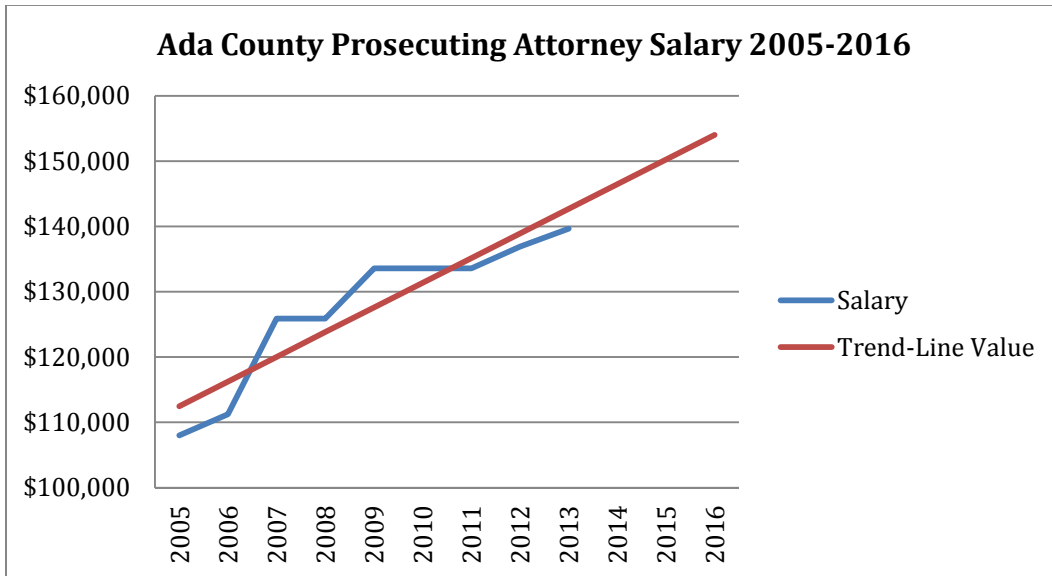


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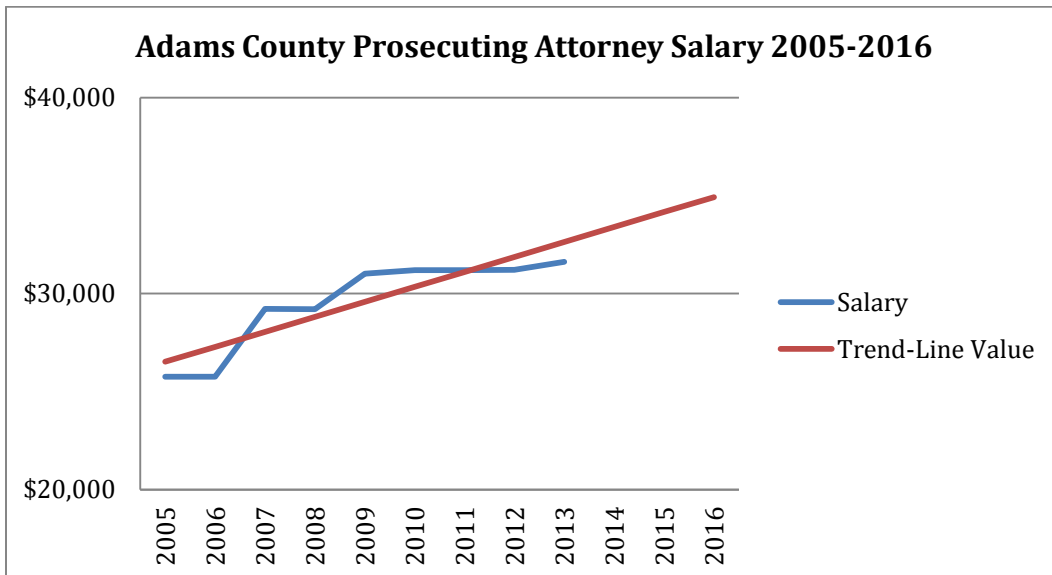


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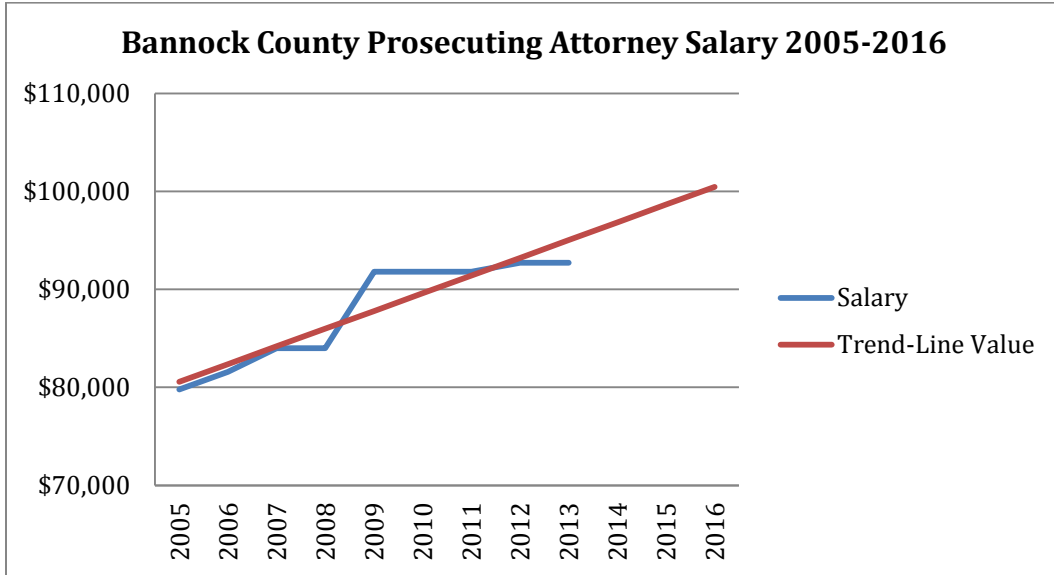


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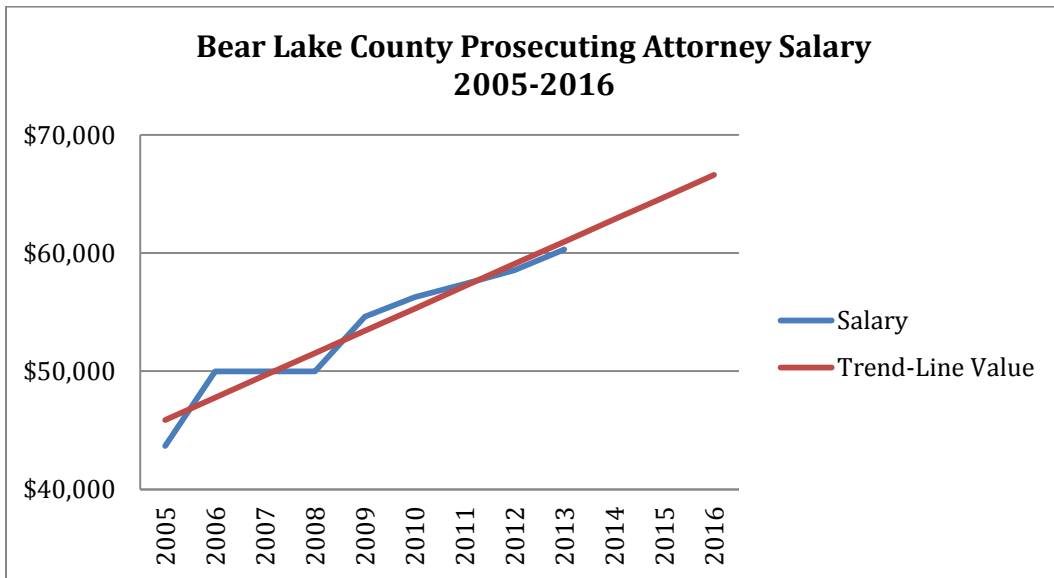


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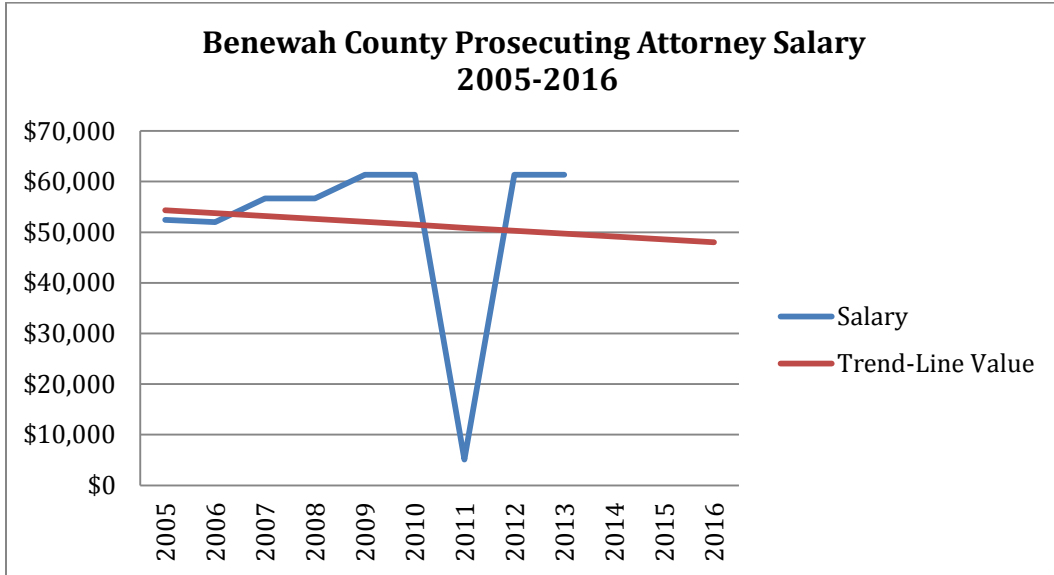


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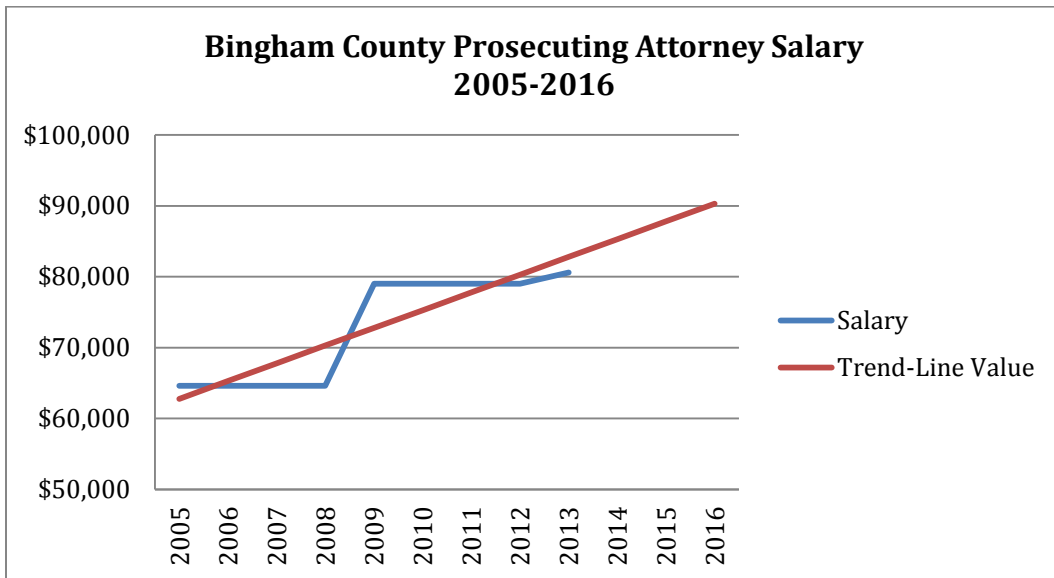


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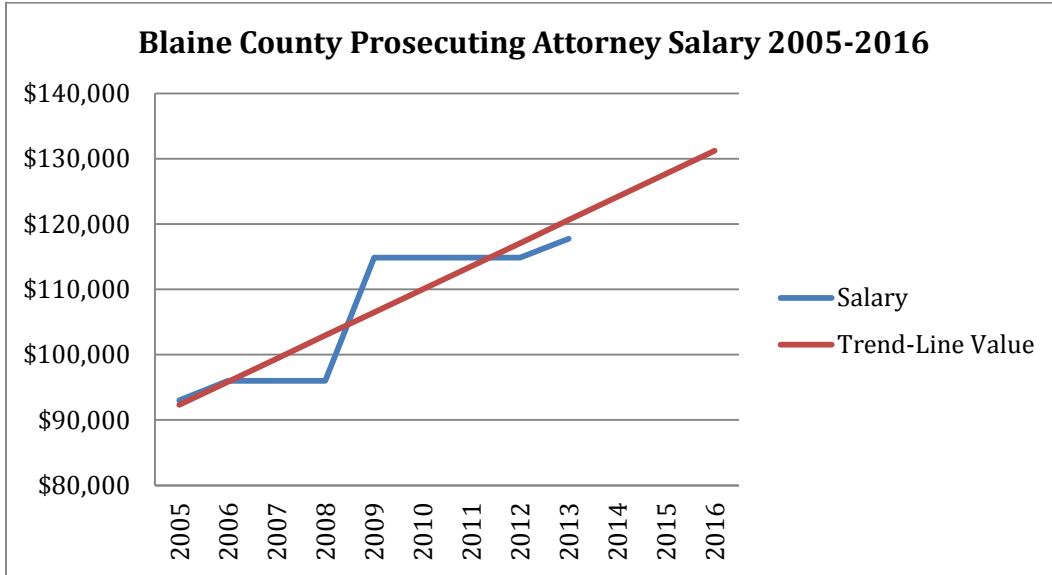


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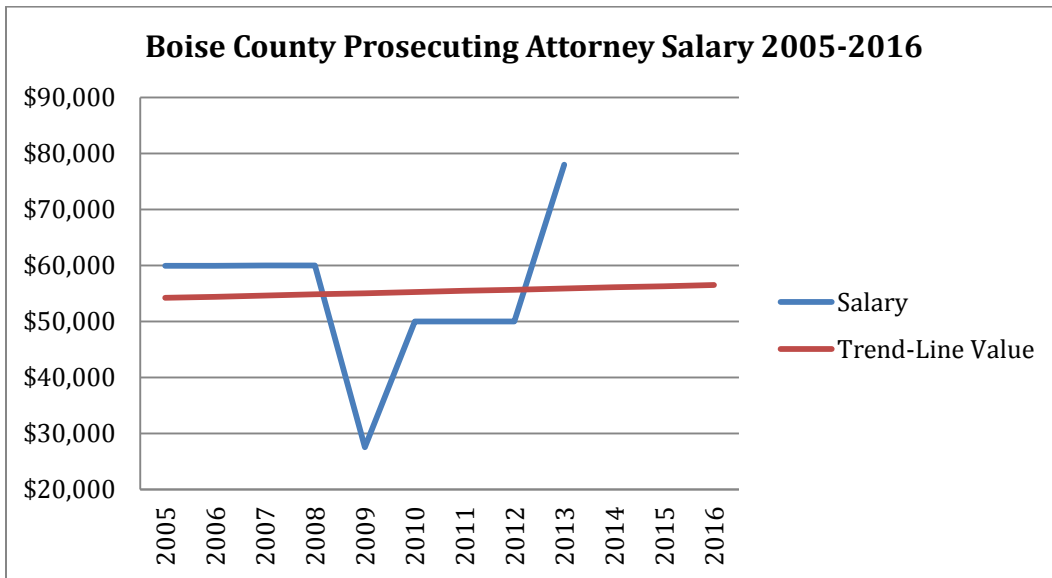


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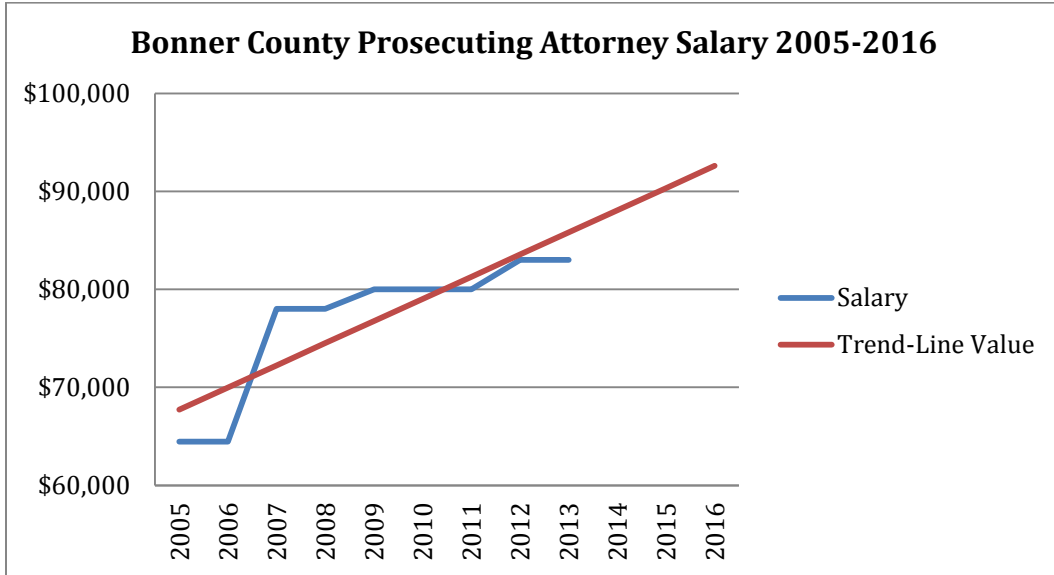


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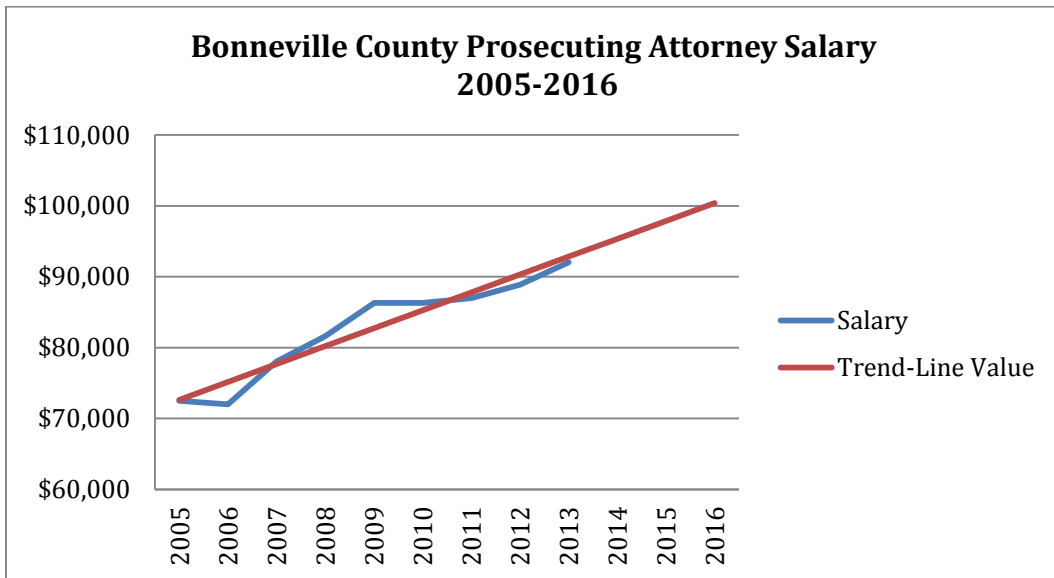


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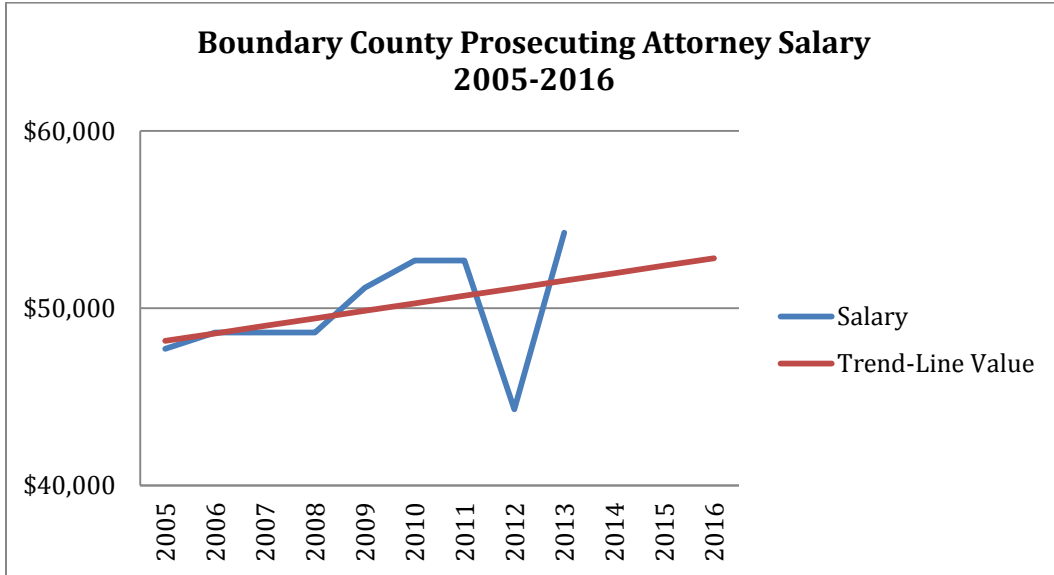


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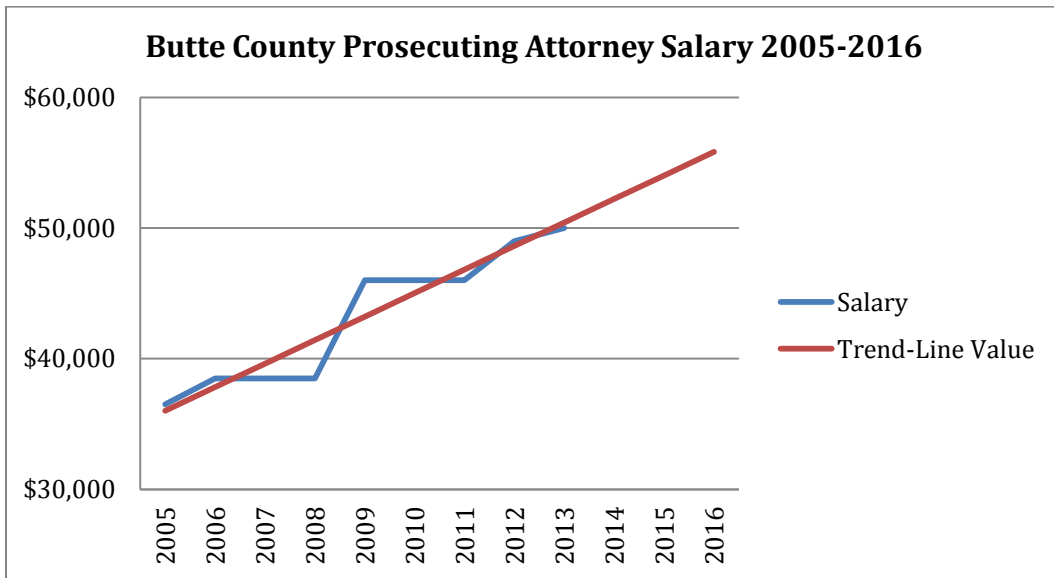


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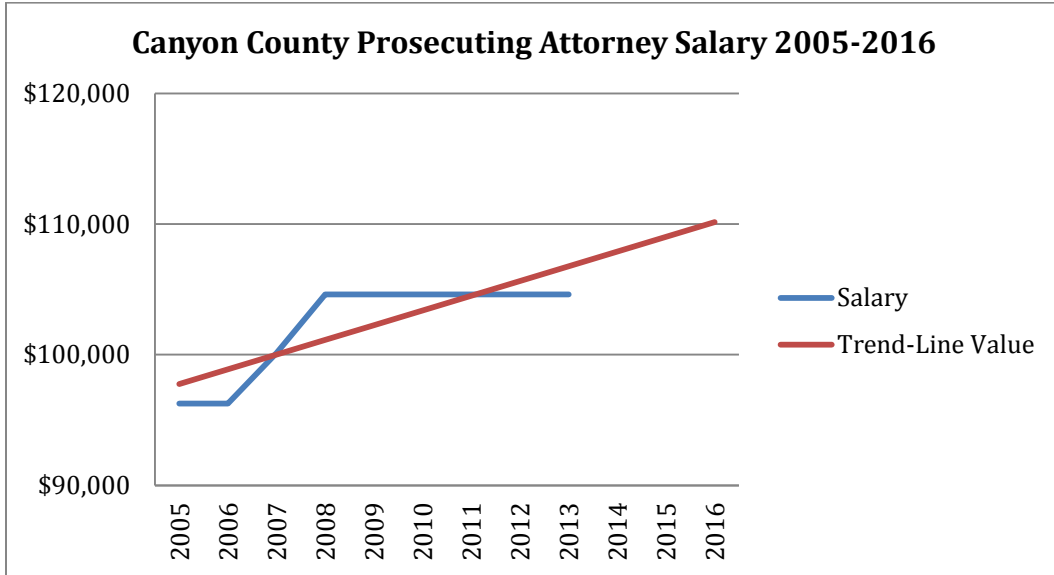


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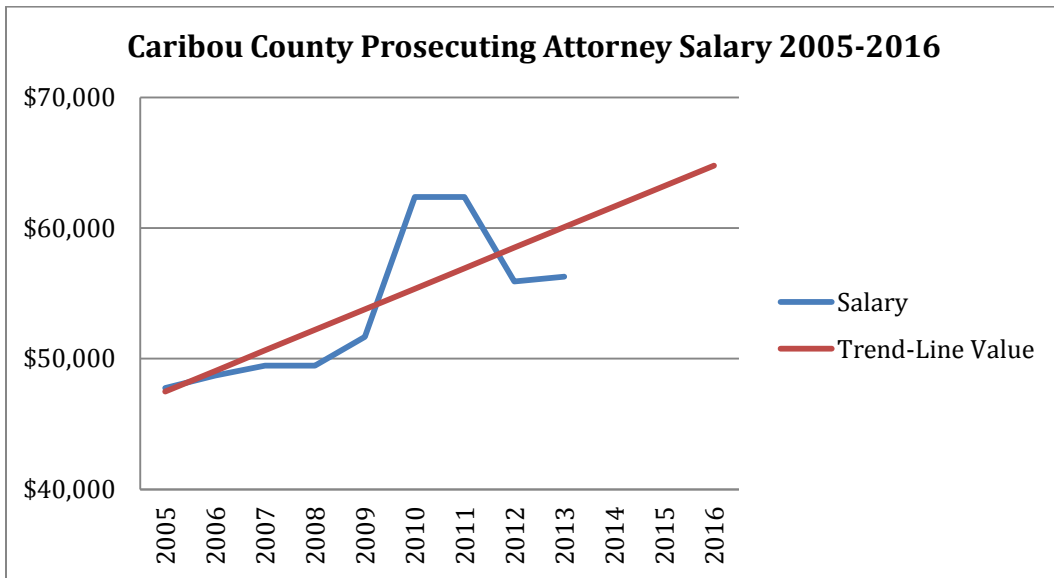


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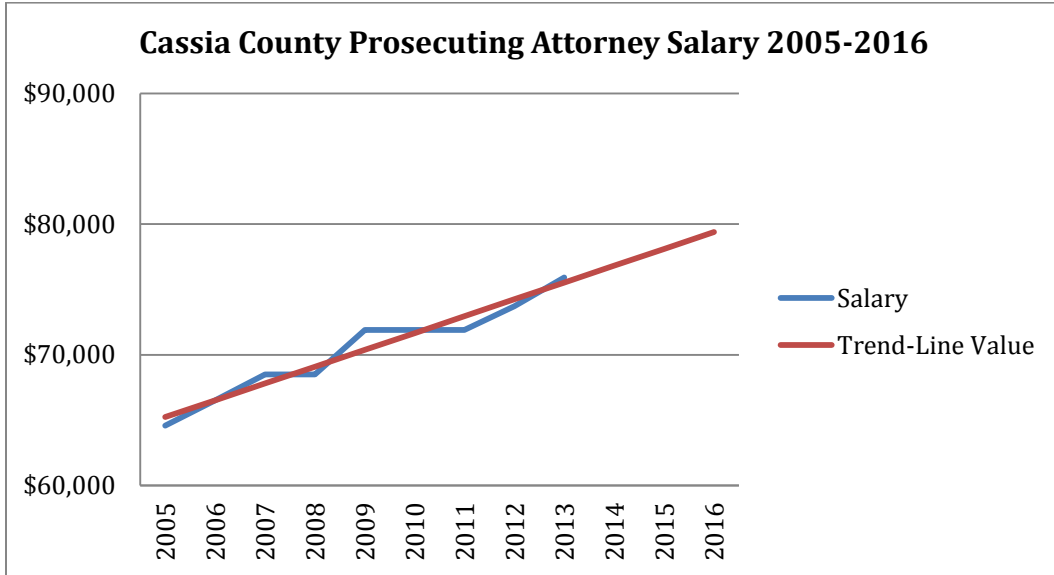


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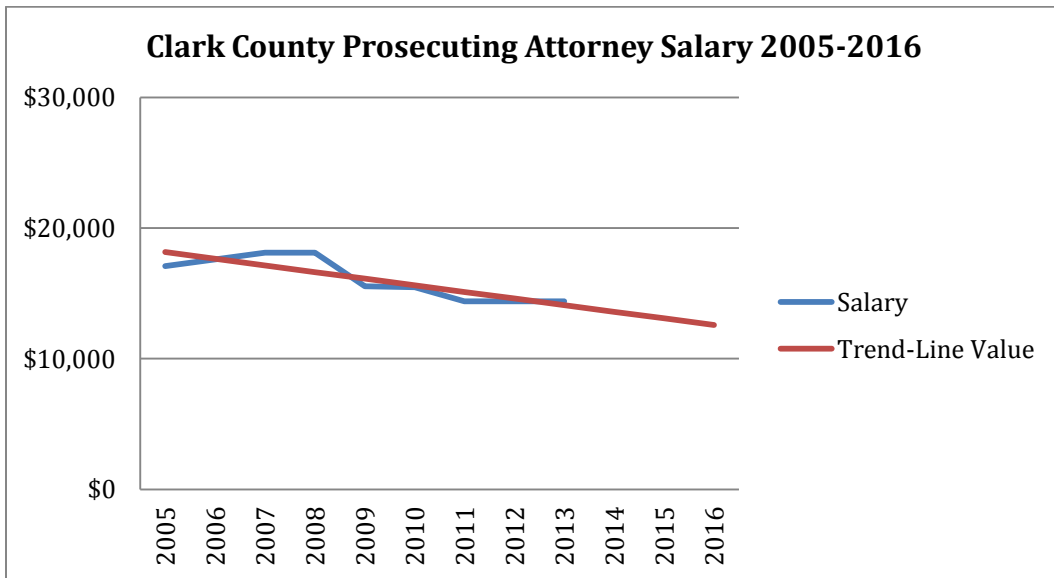


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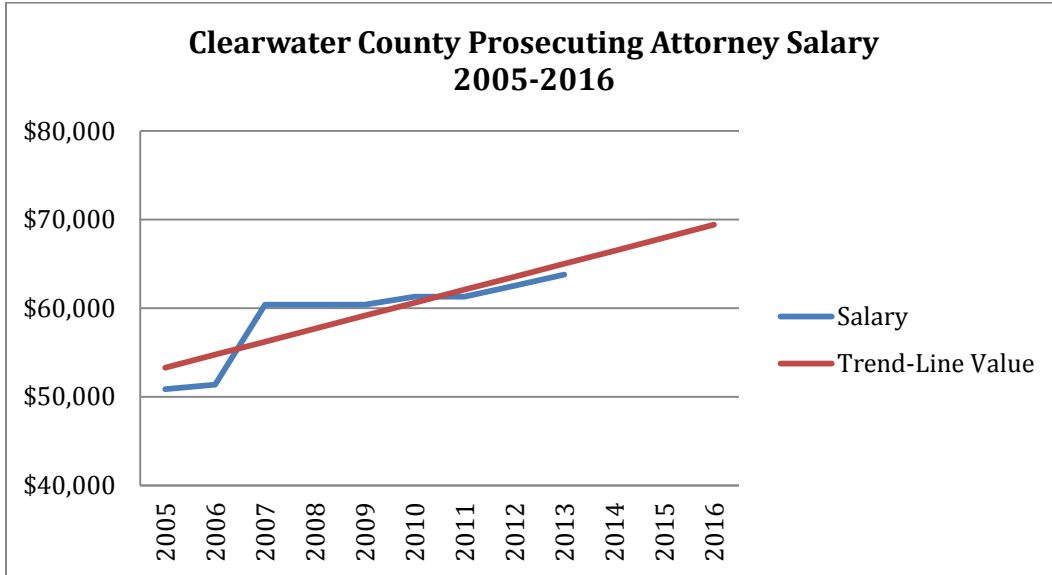


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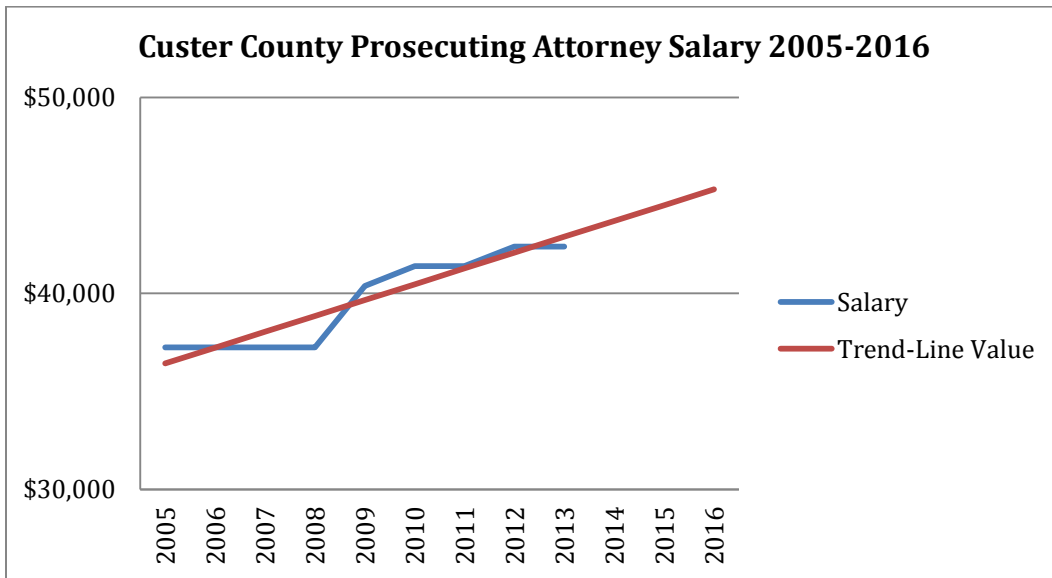


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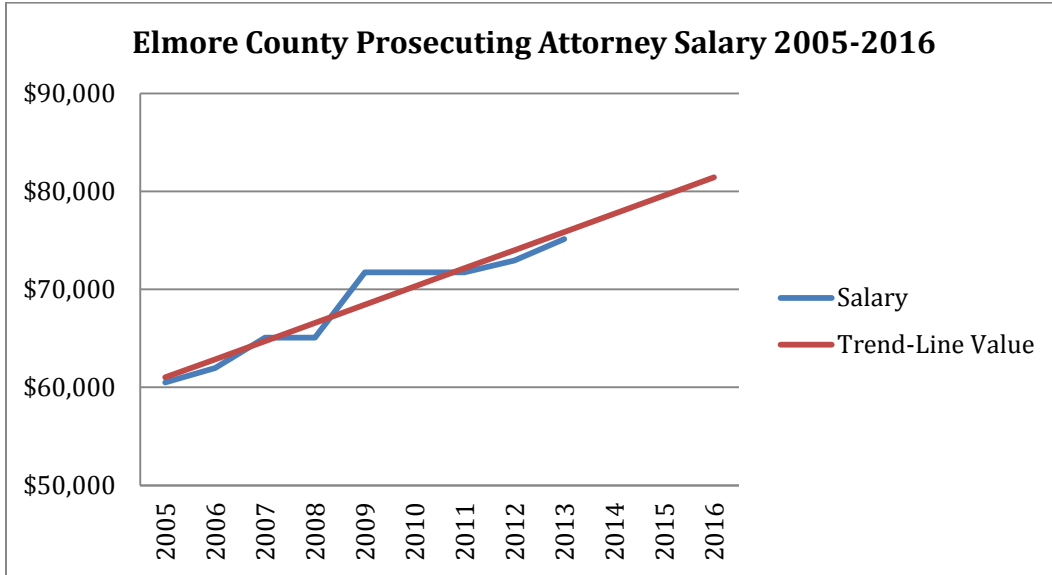


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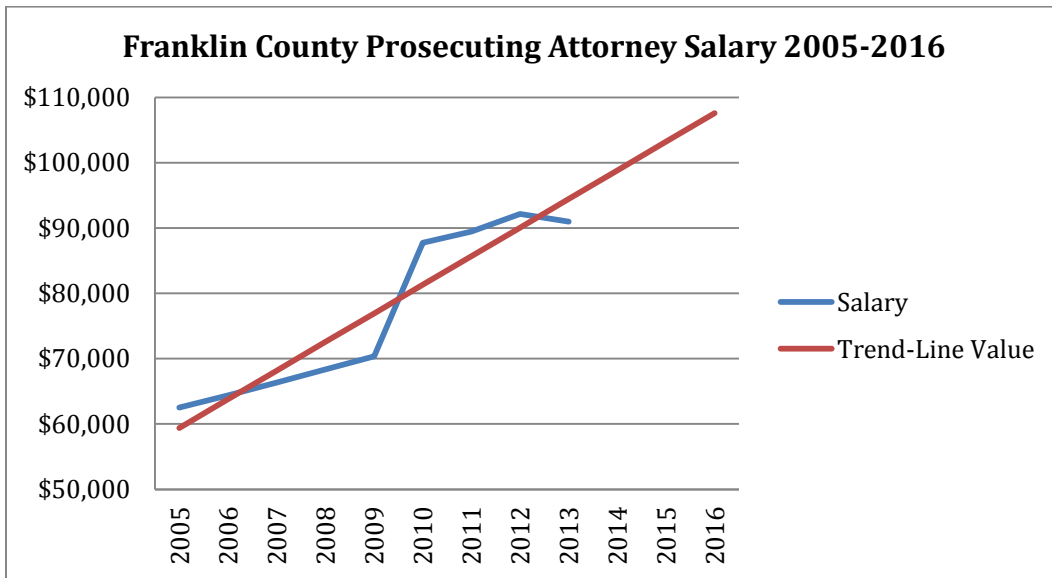


Figure 21:



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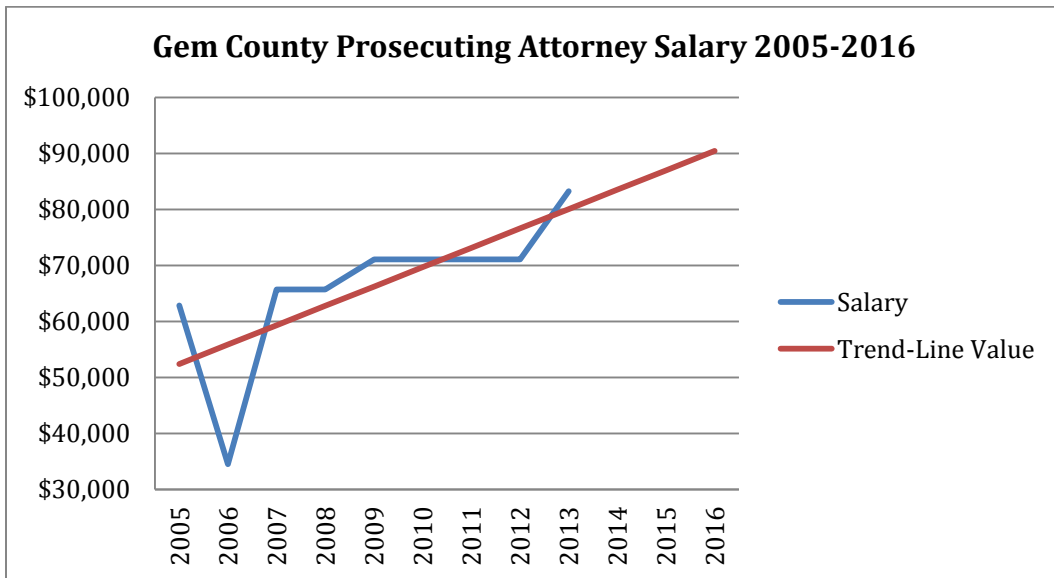


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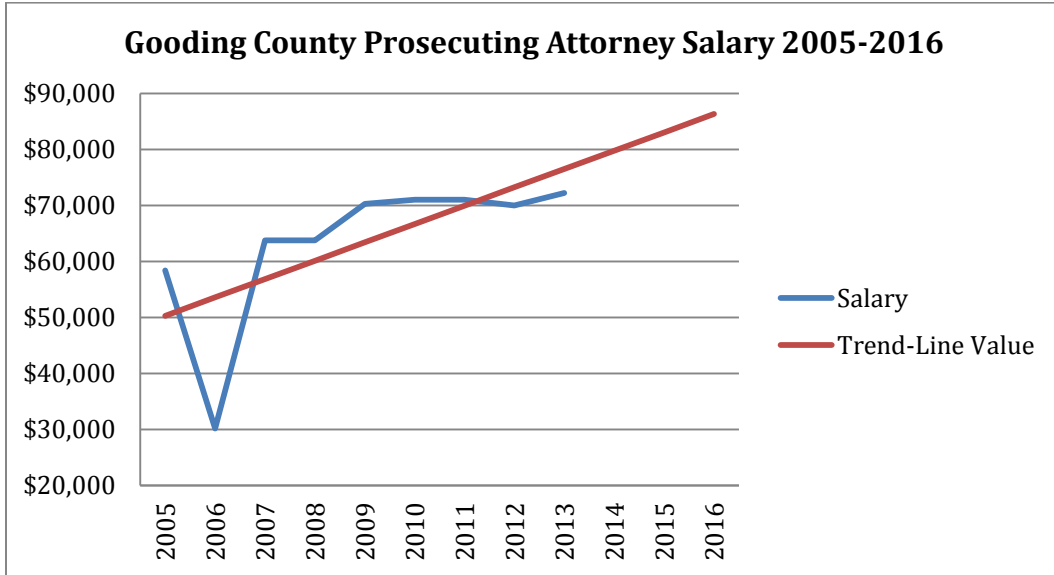


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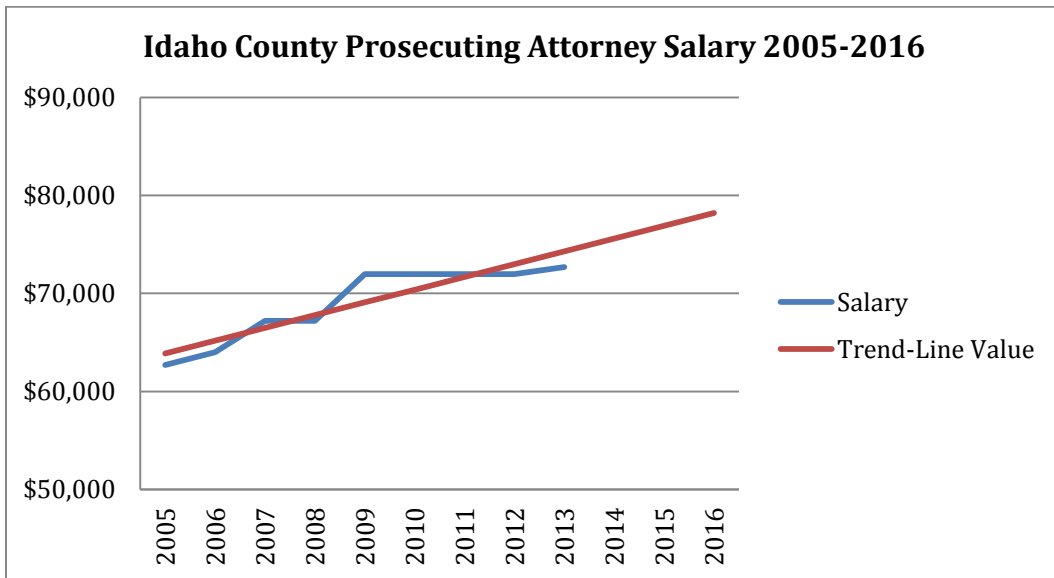


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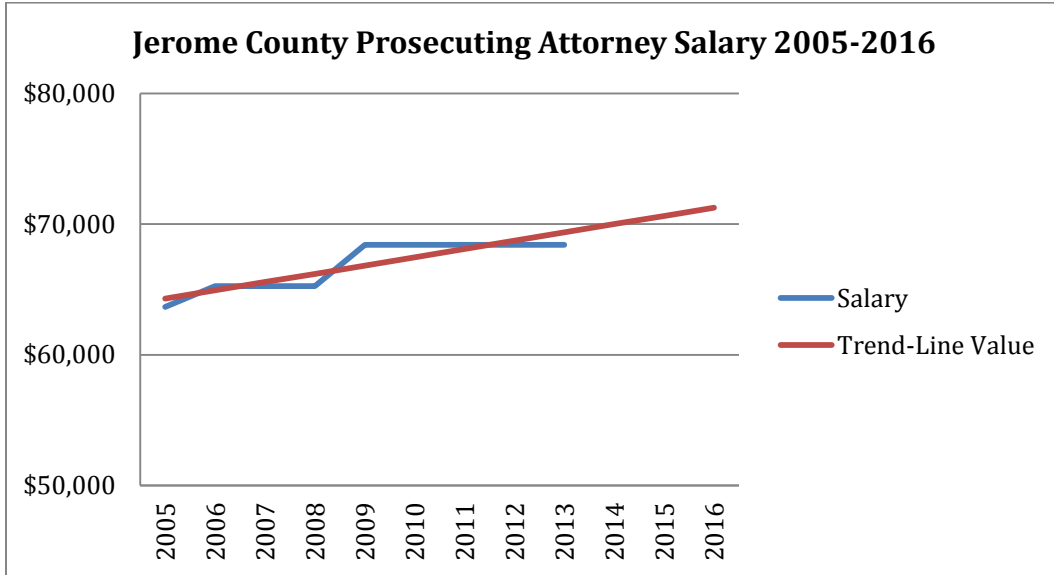


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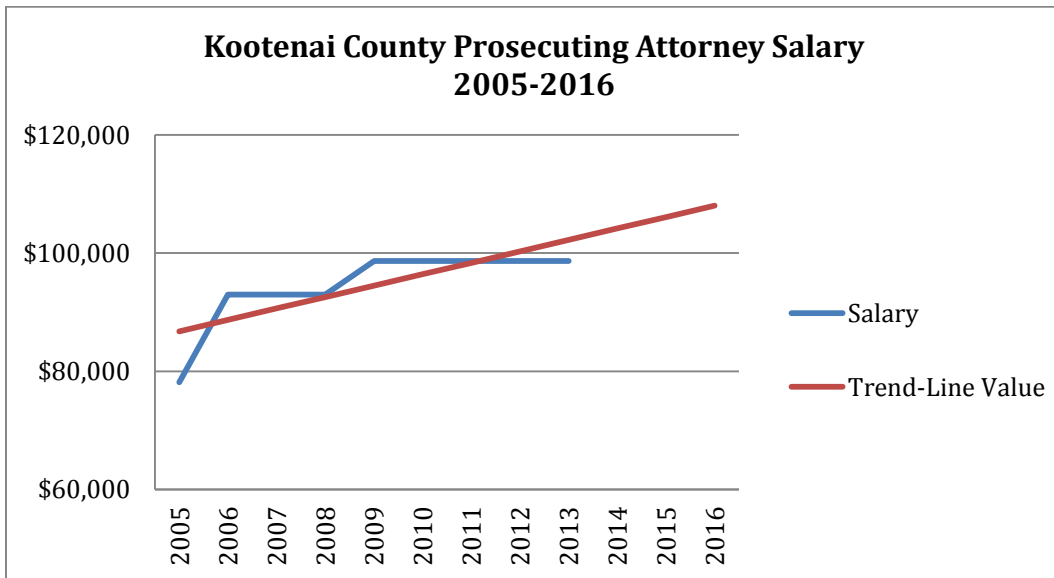


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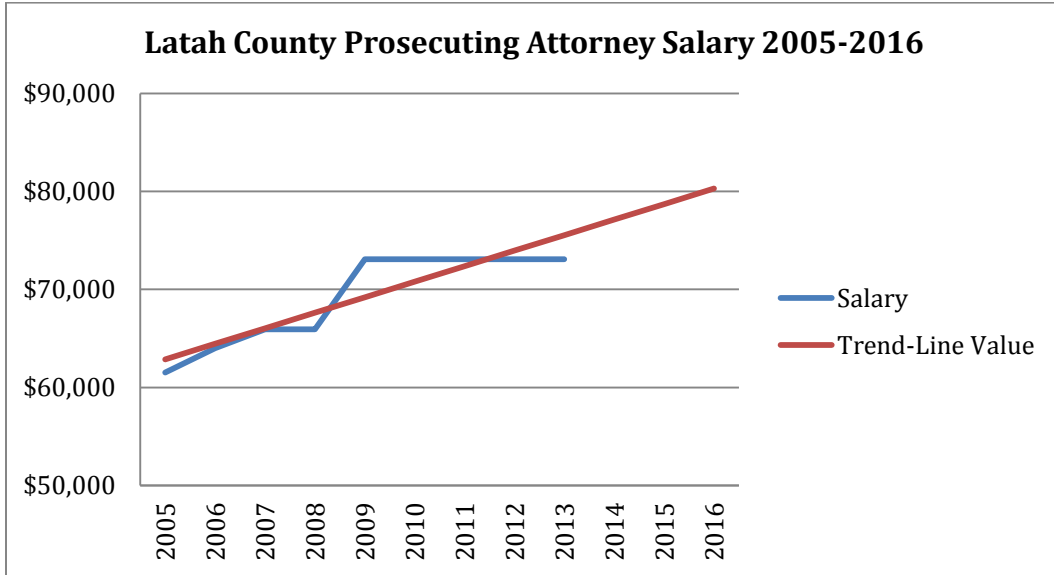


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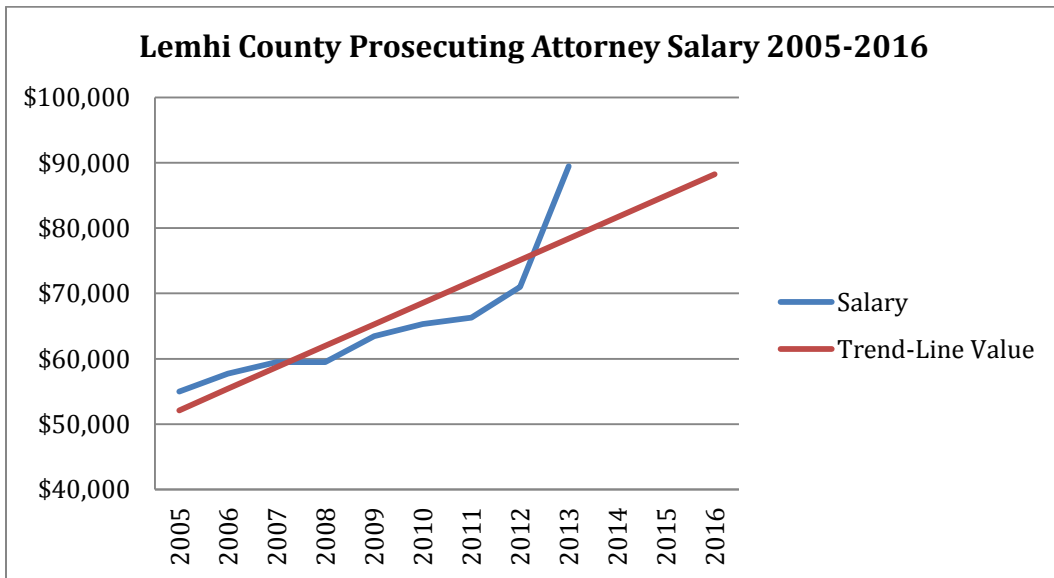


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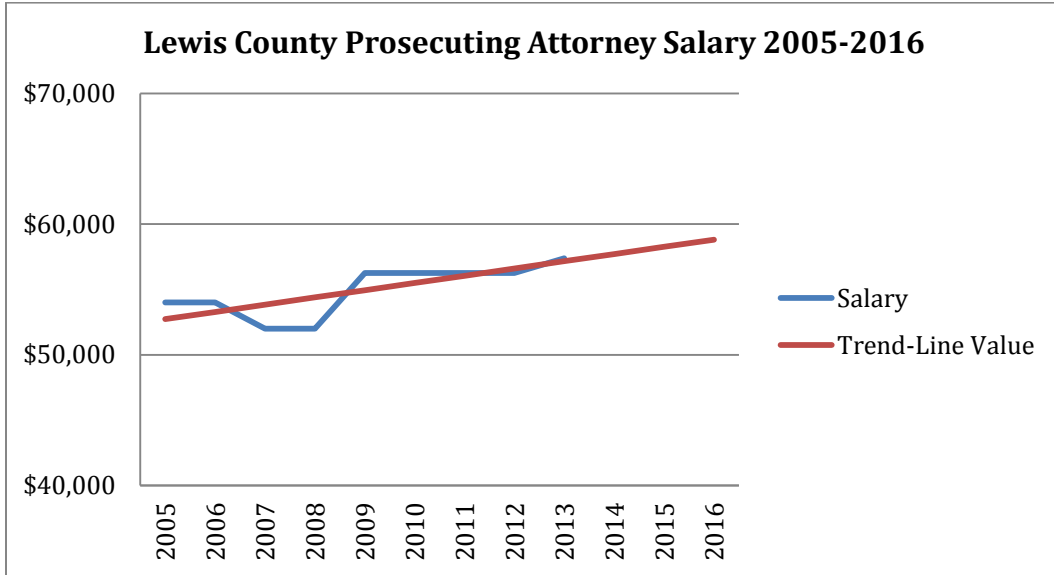


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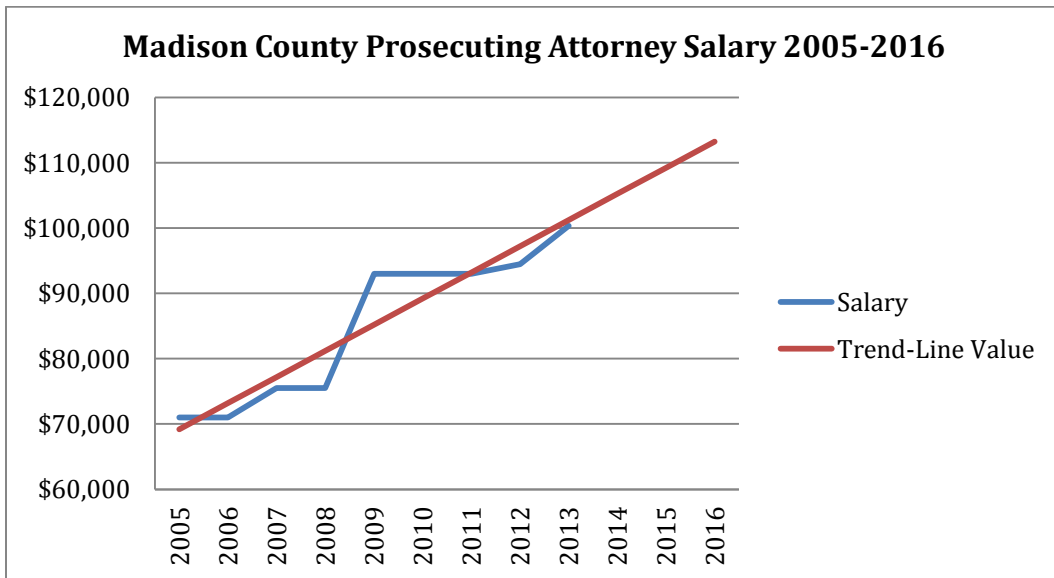


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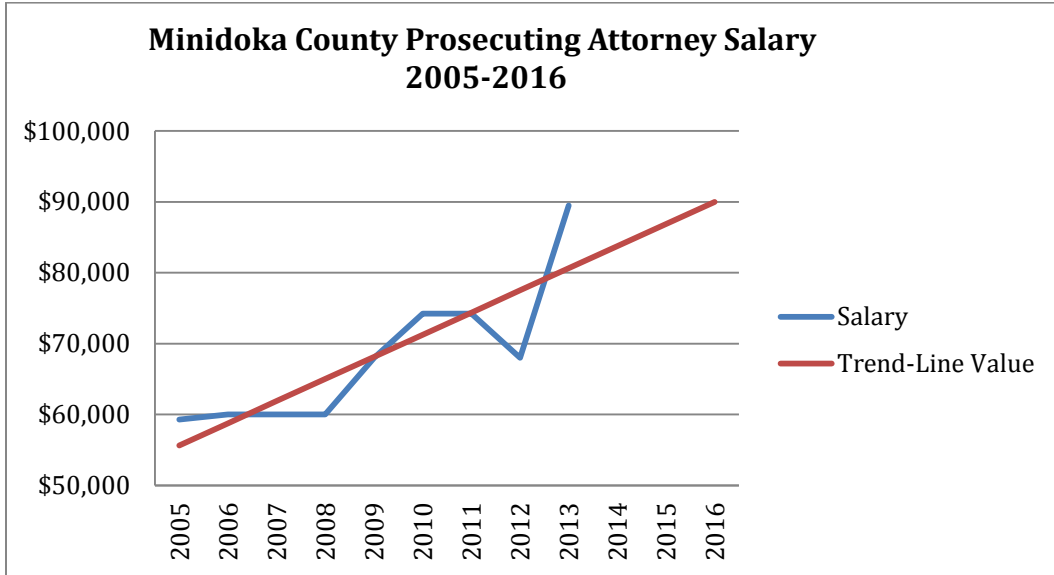


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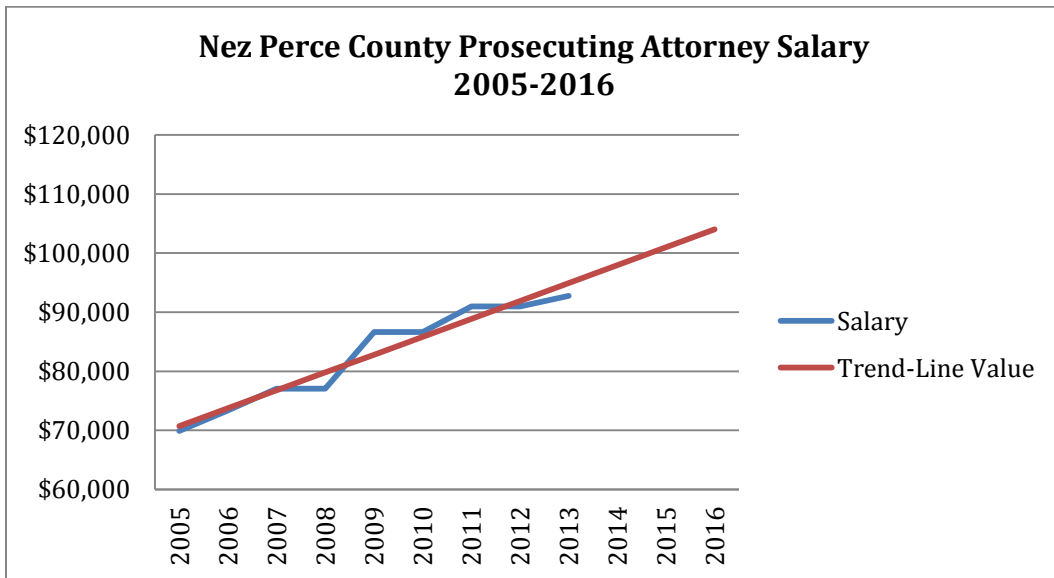


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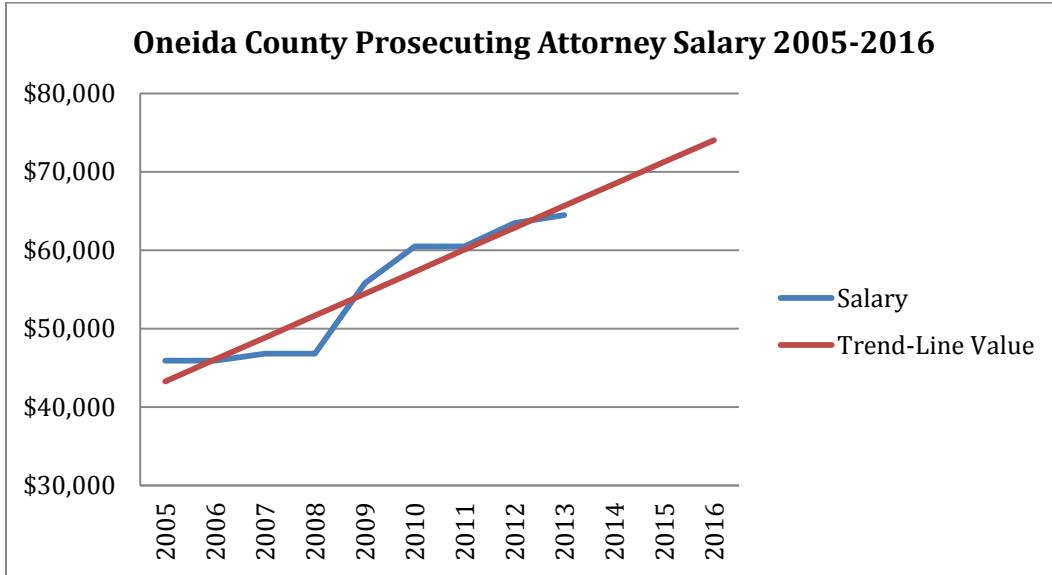


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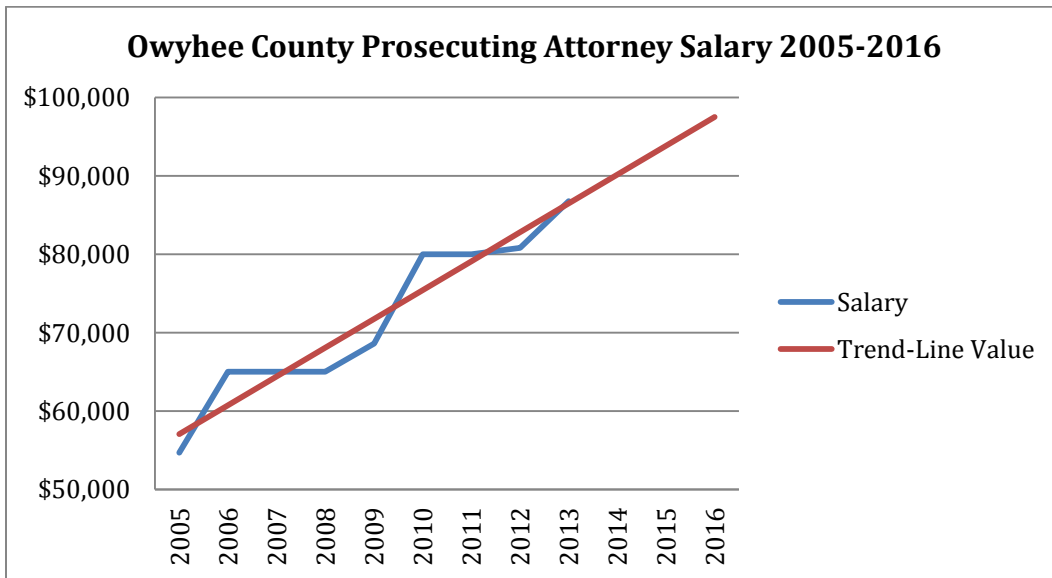


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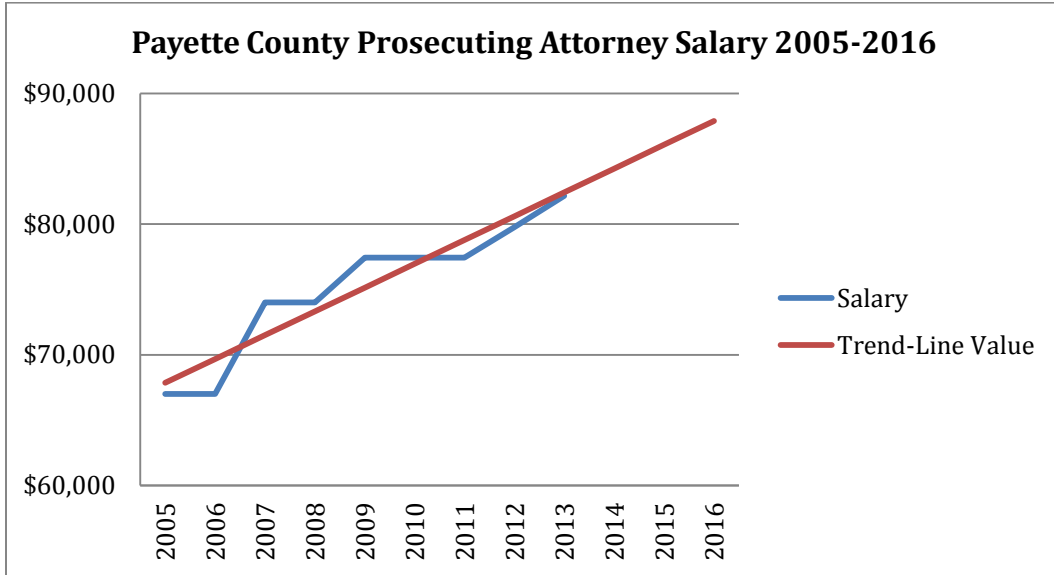


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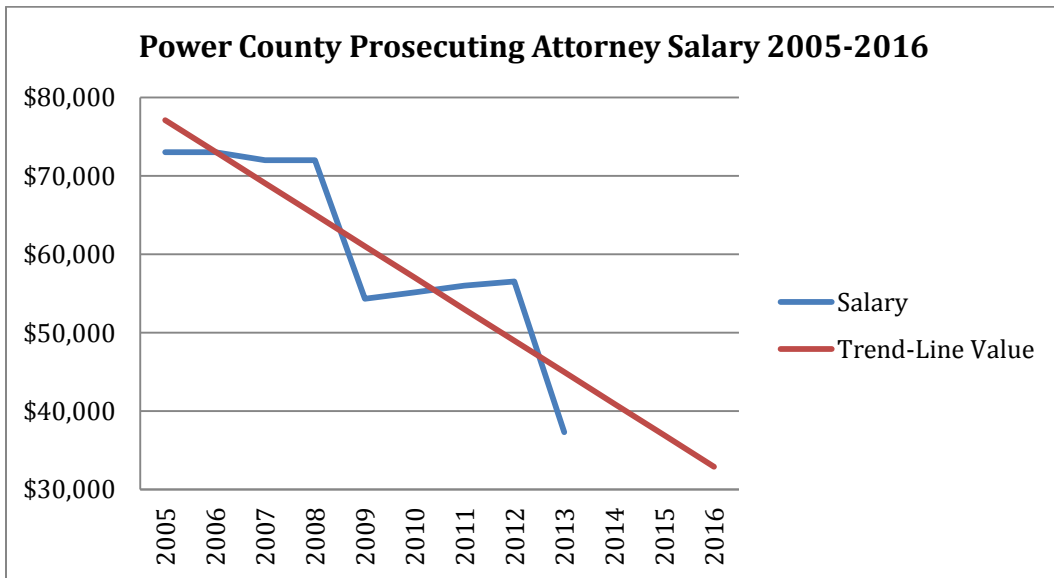


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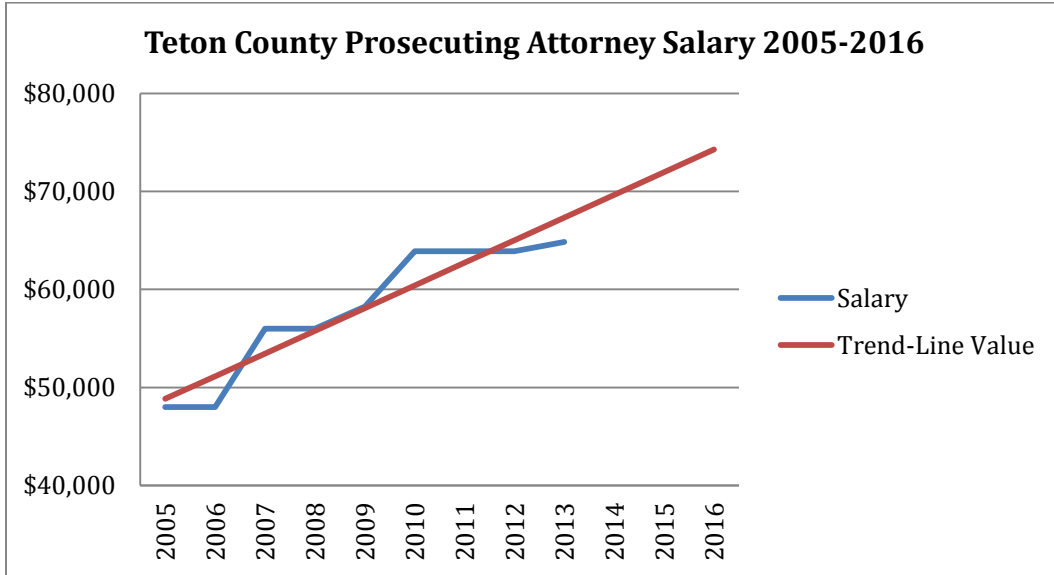


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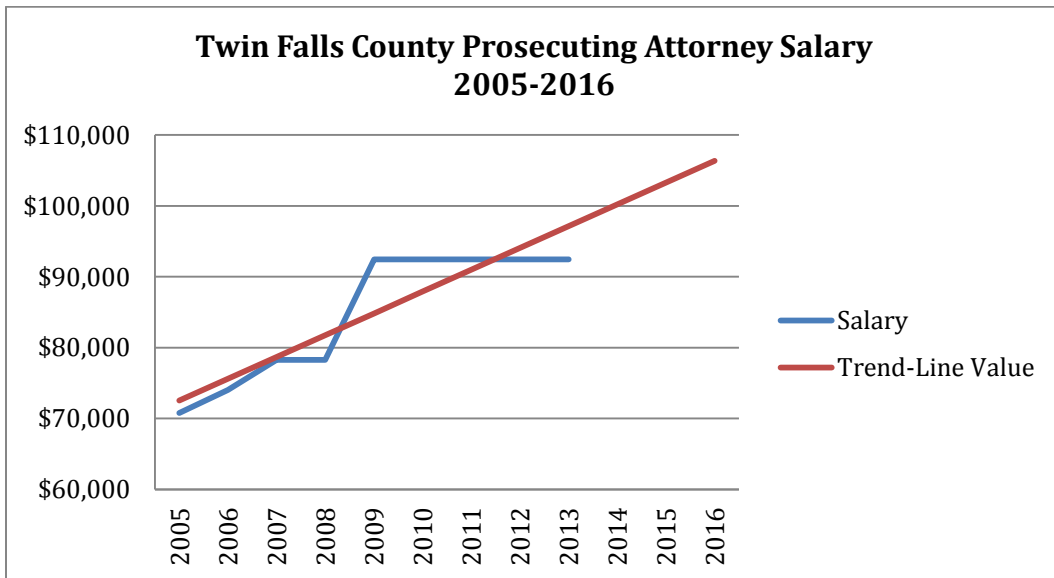


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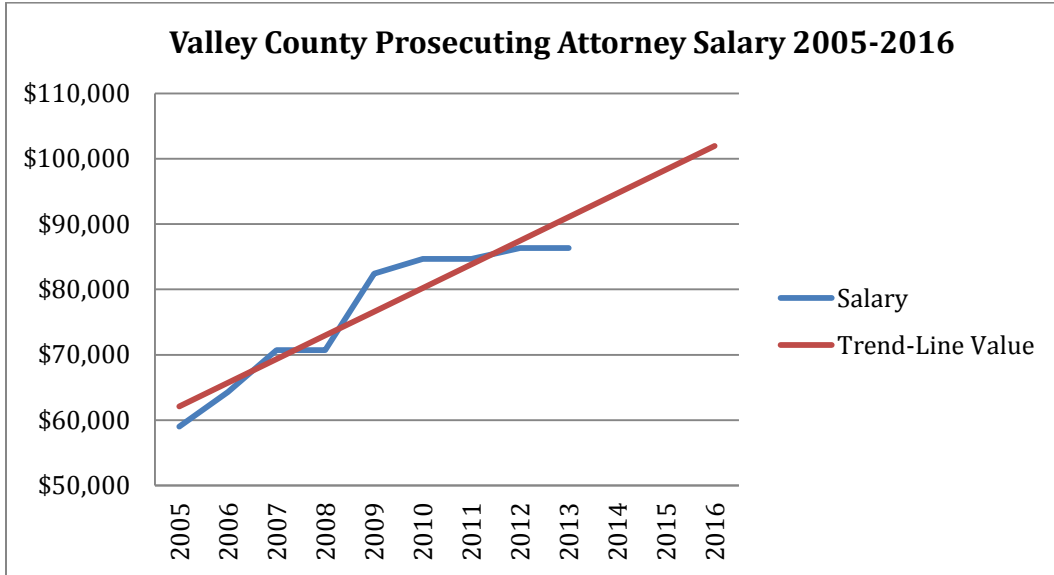
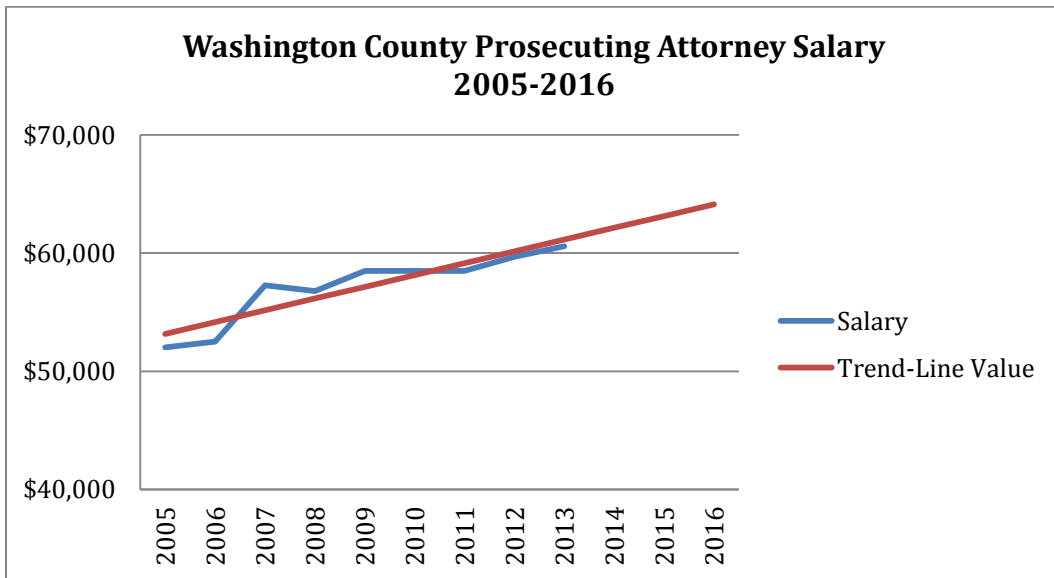


Figure 40:



## Road and Bridge Department Director

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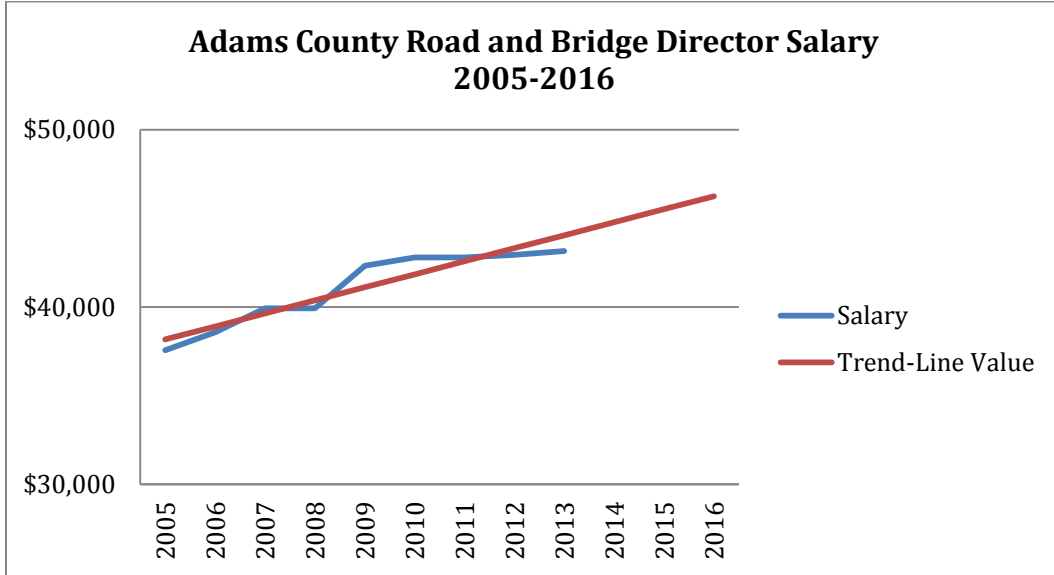


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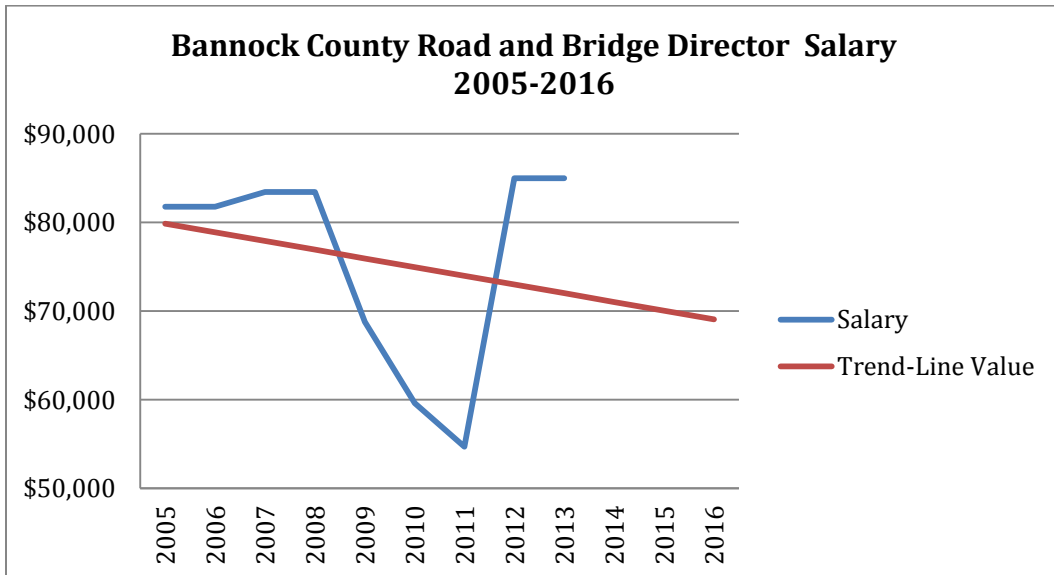


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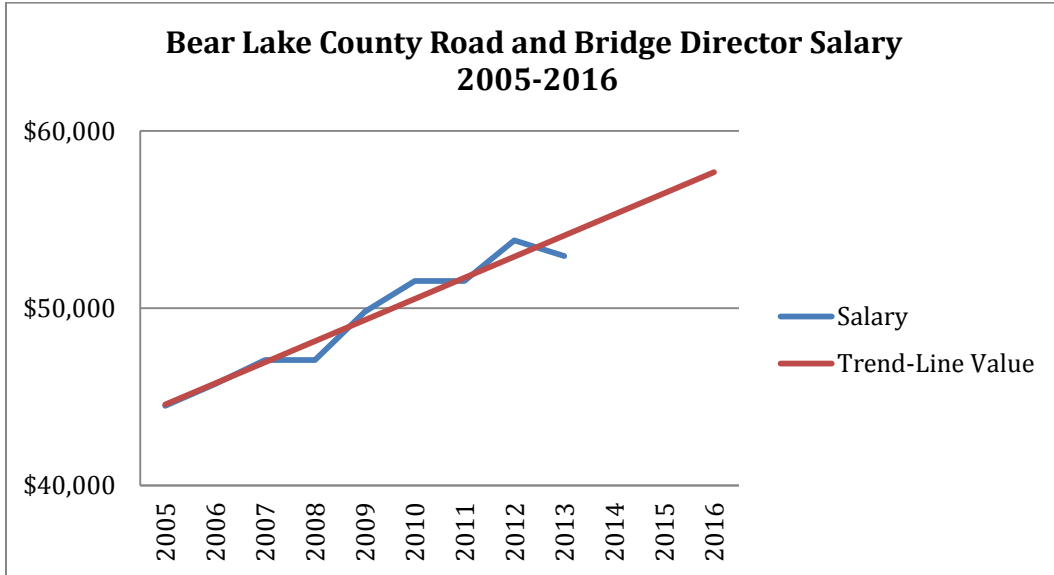


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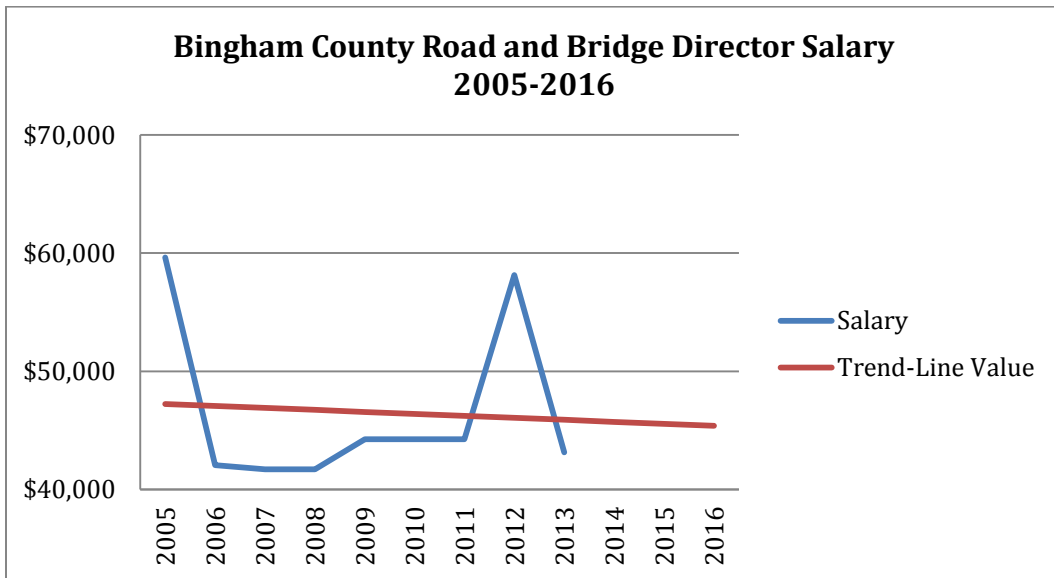


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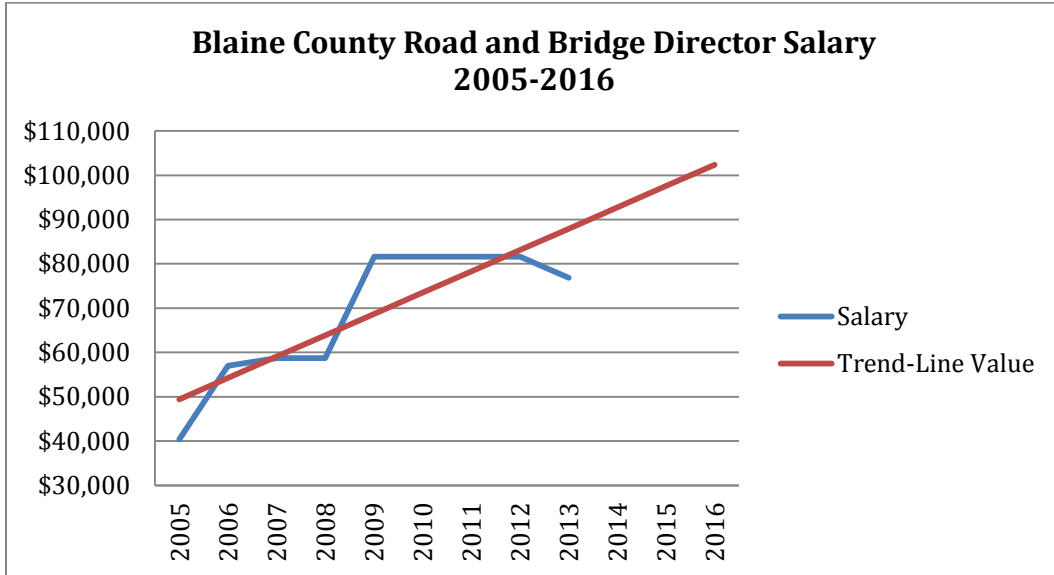


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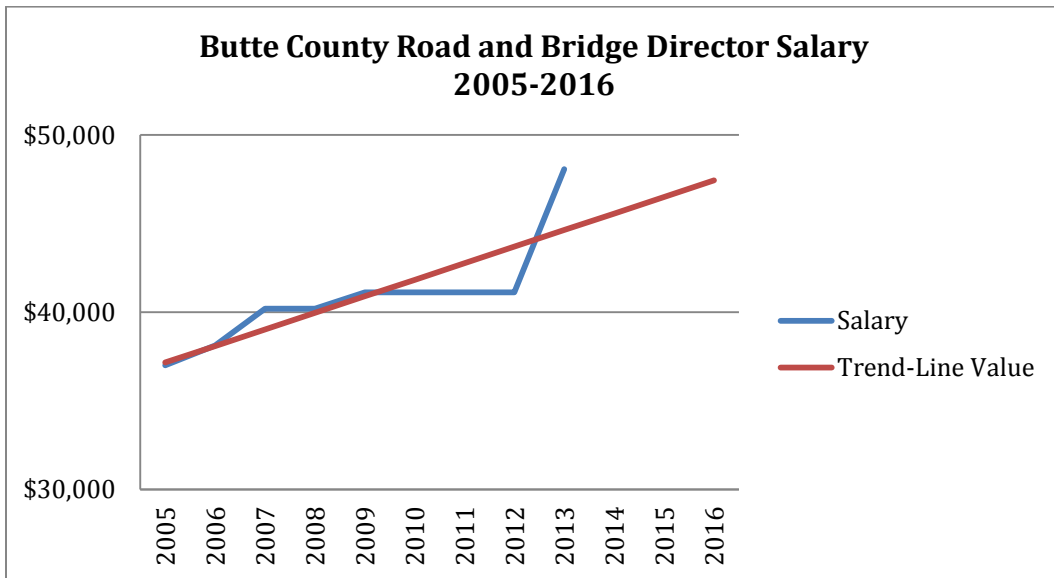


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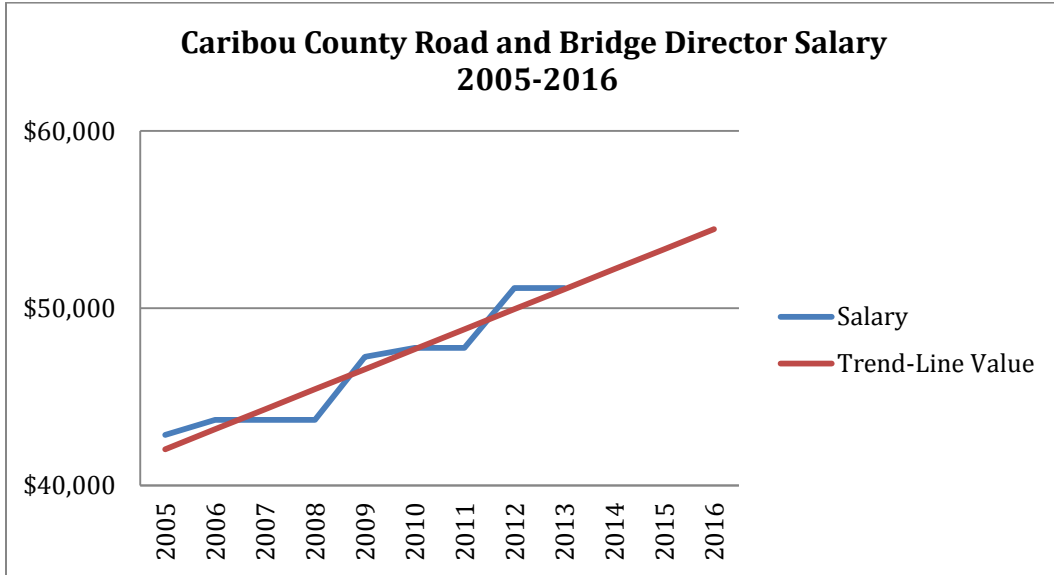


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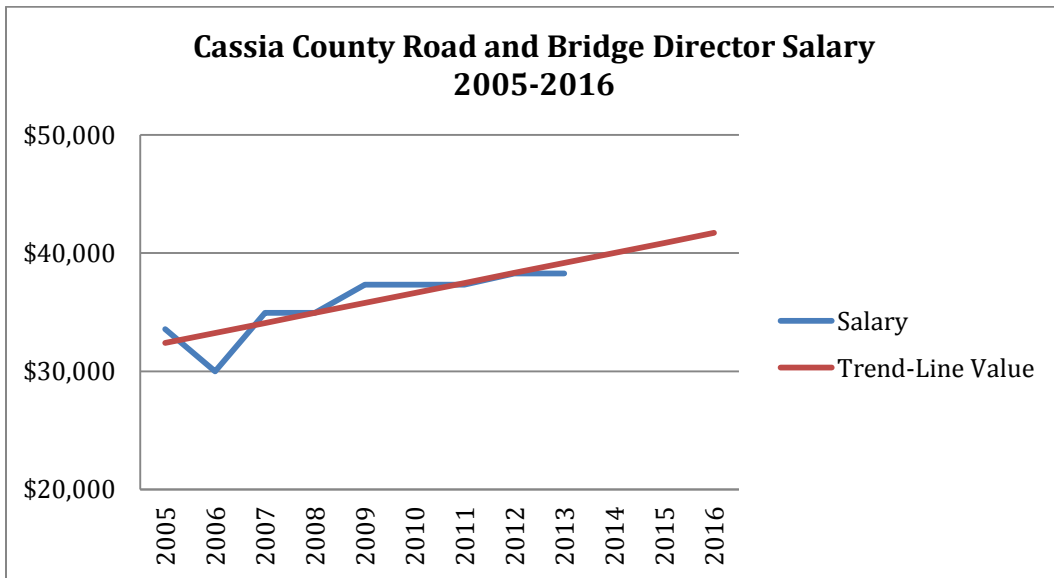


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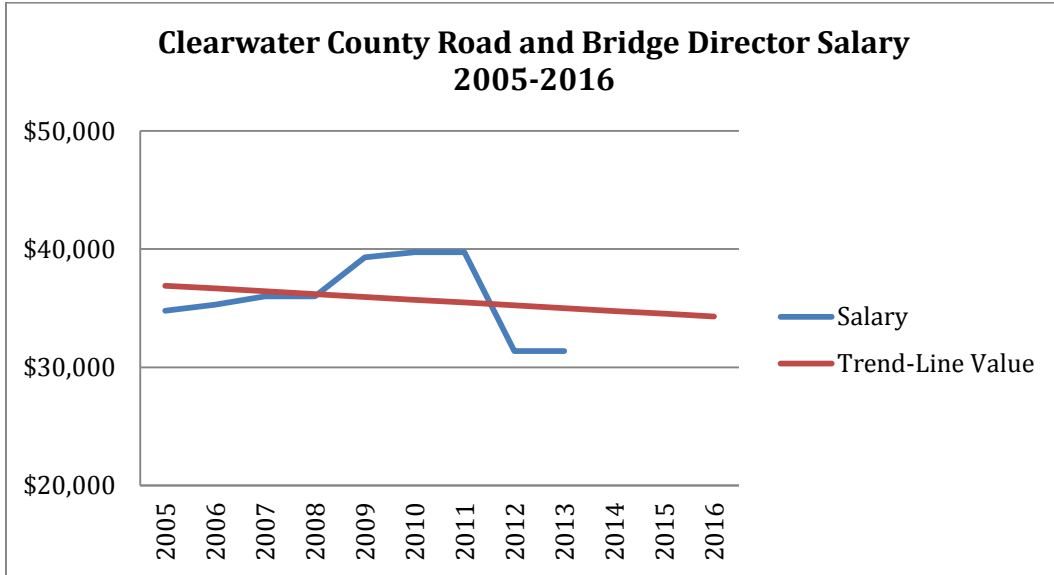


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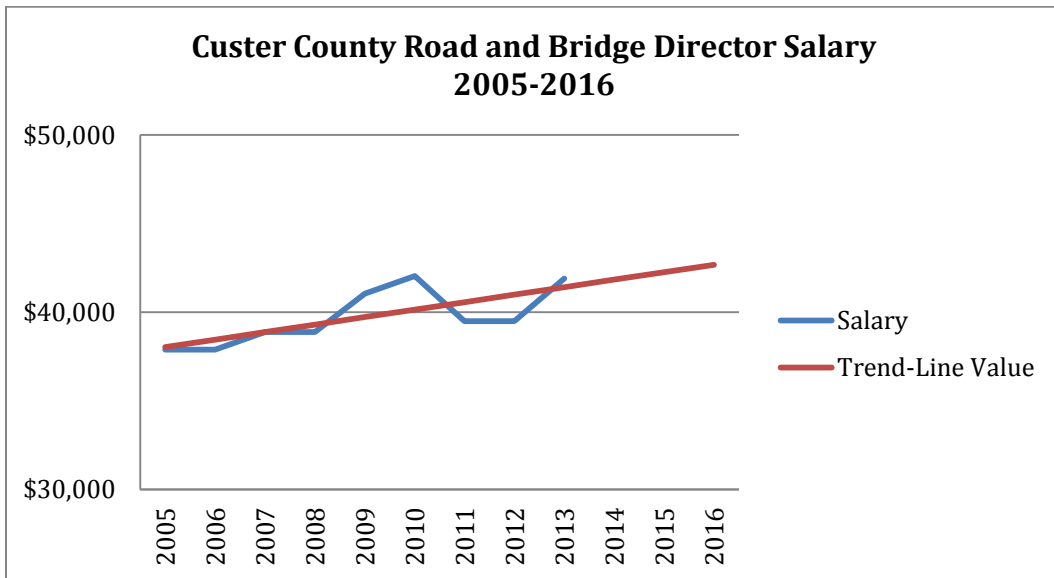


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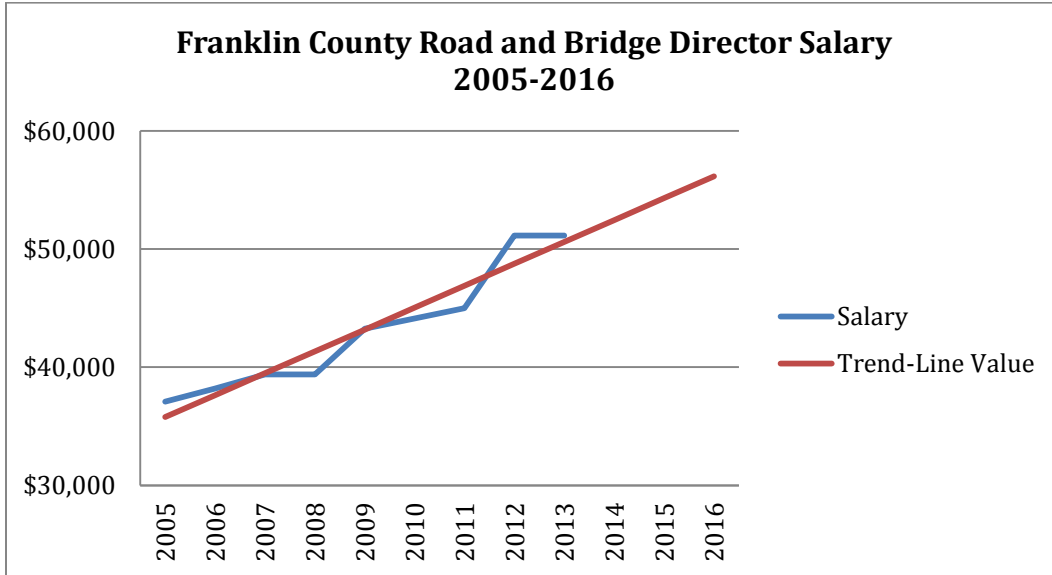


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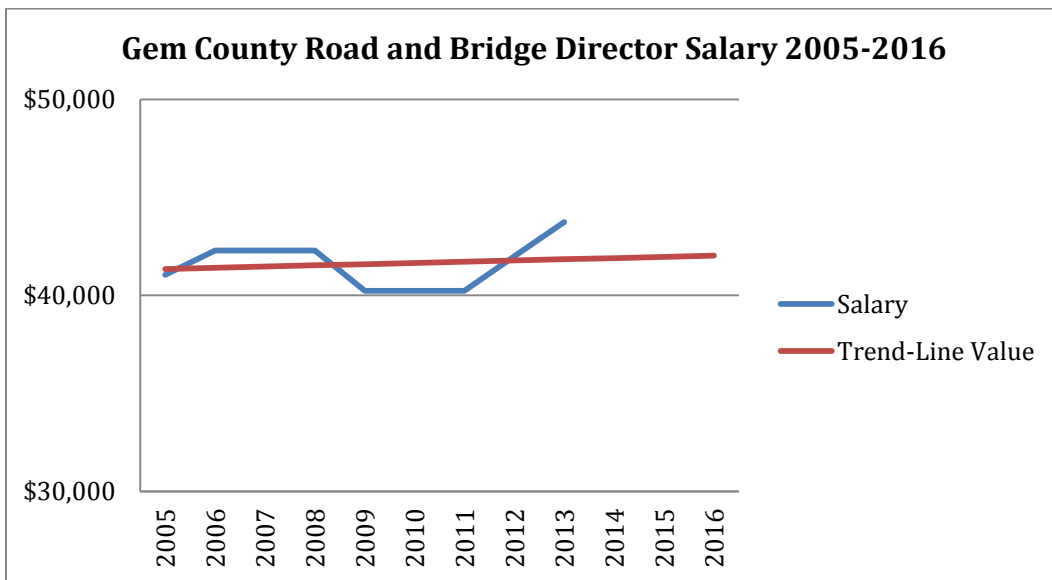


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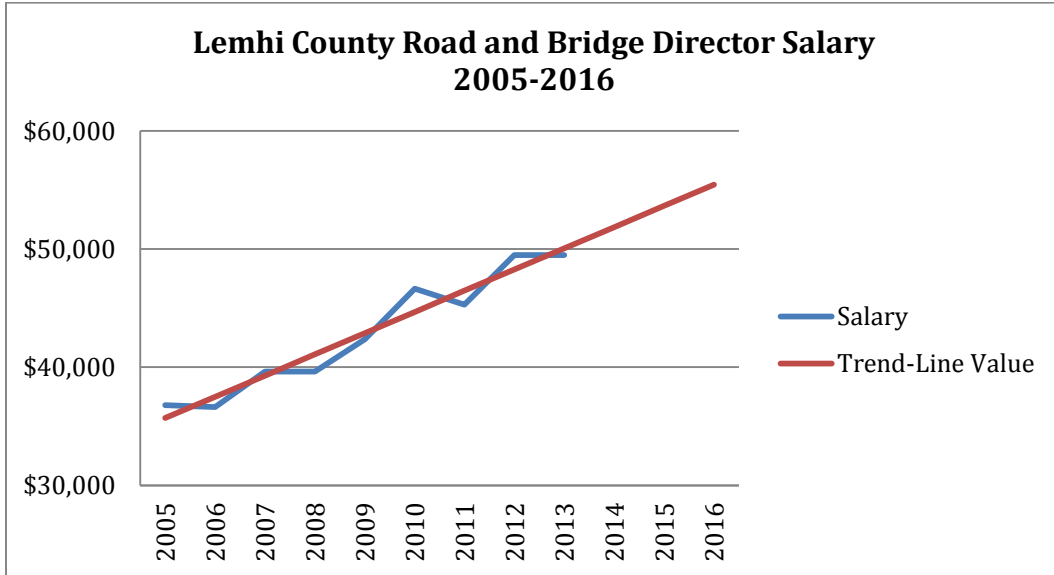


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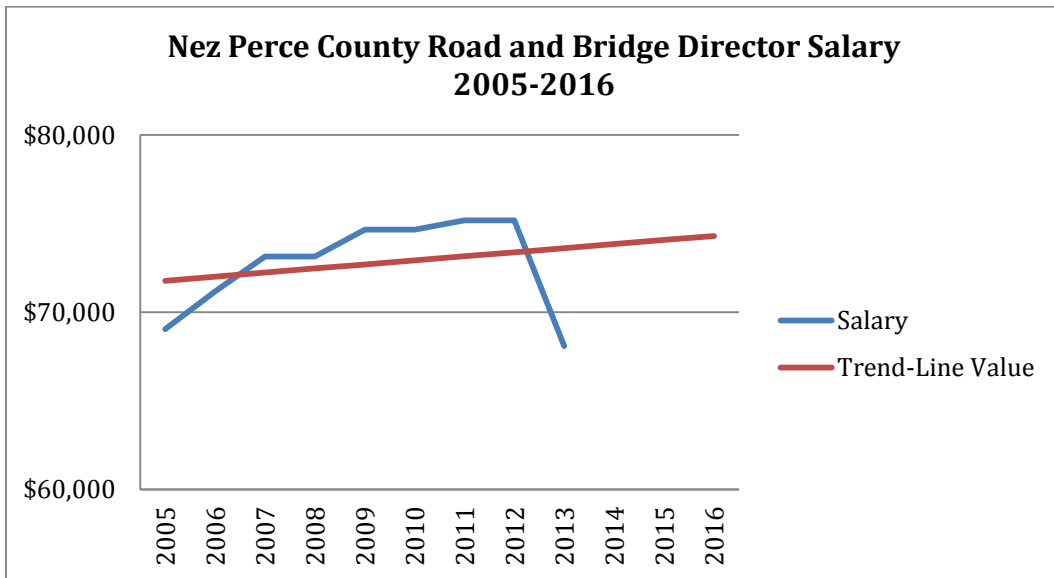


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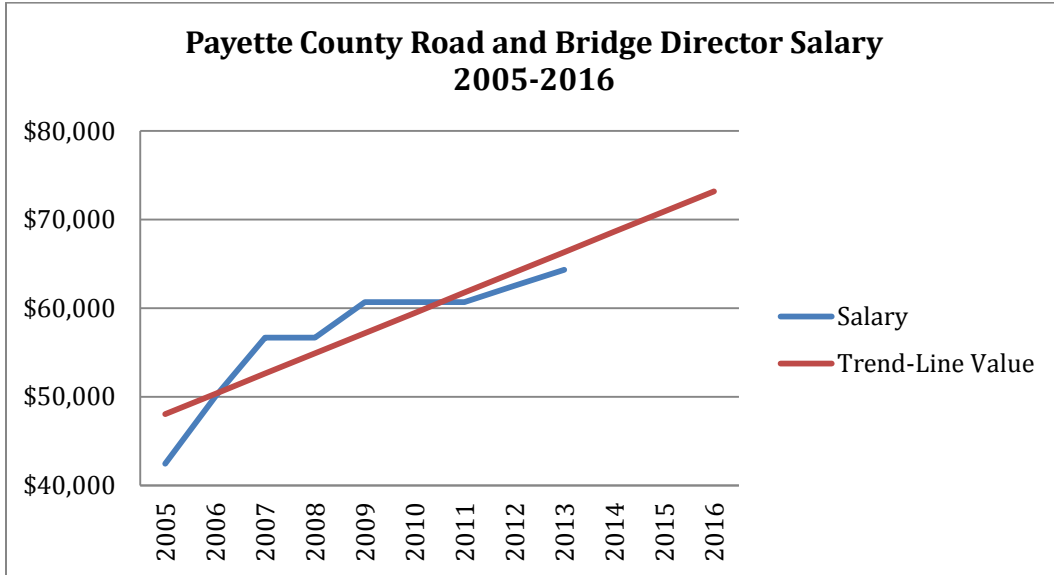


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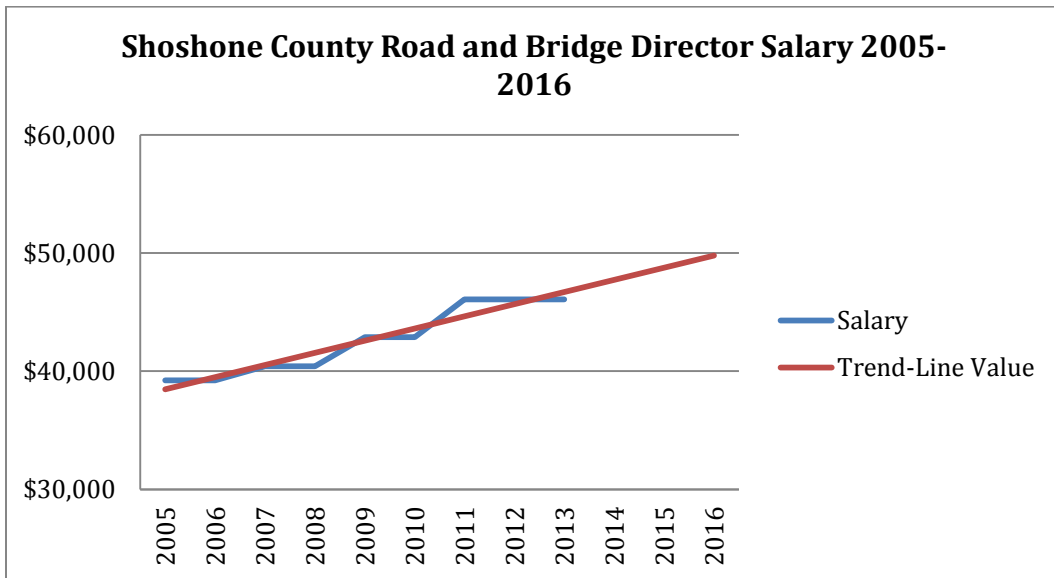
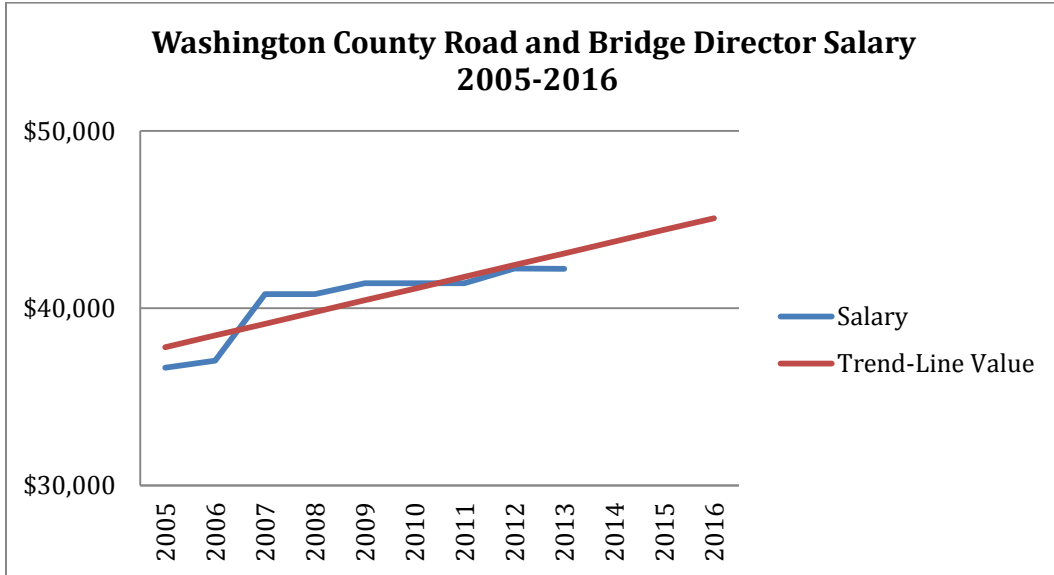


Figure 17:



## Welfare/Indigent Services Department Director

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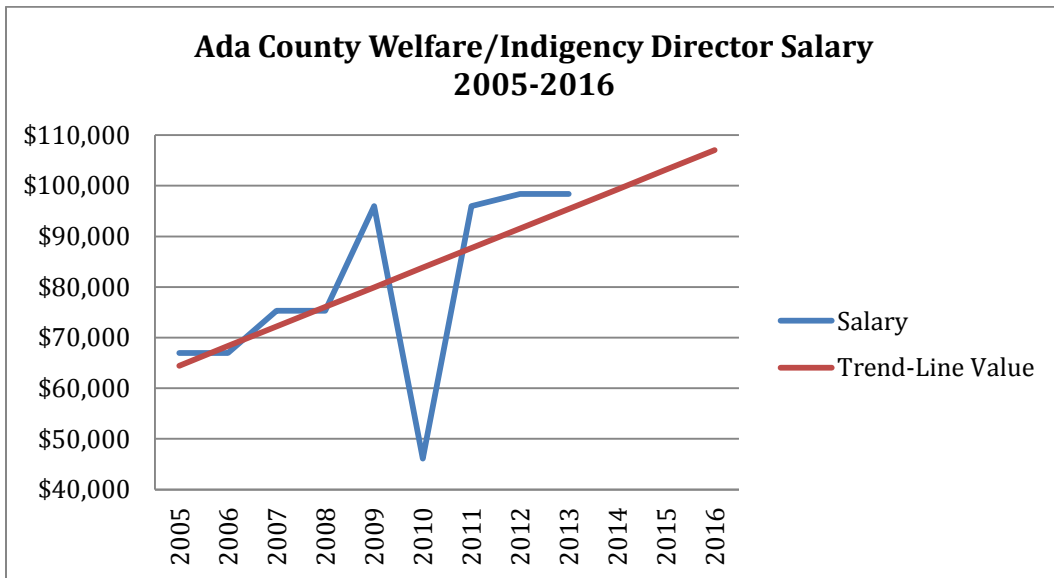


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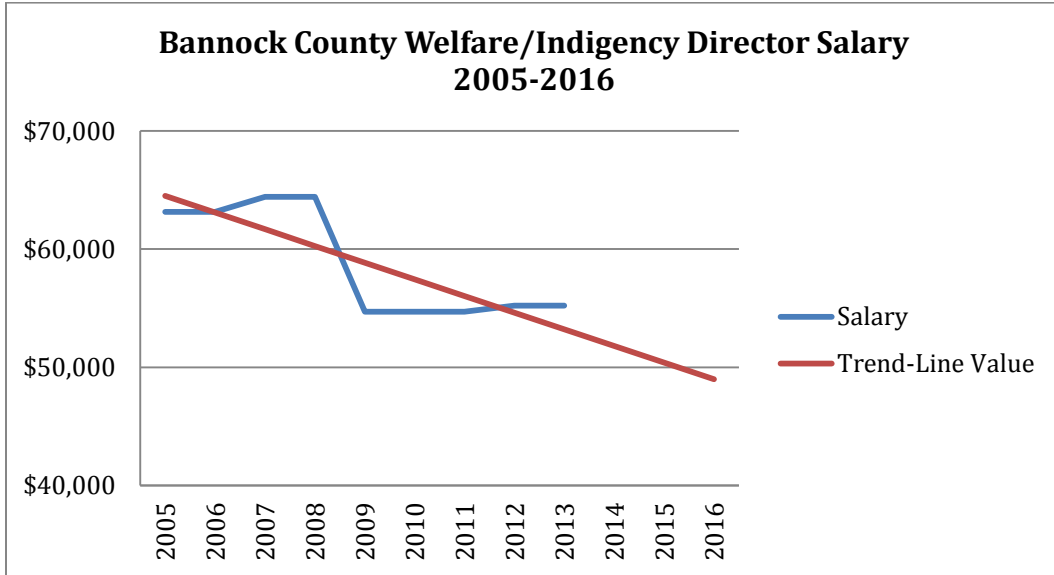


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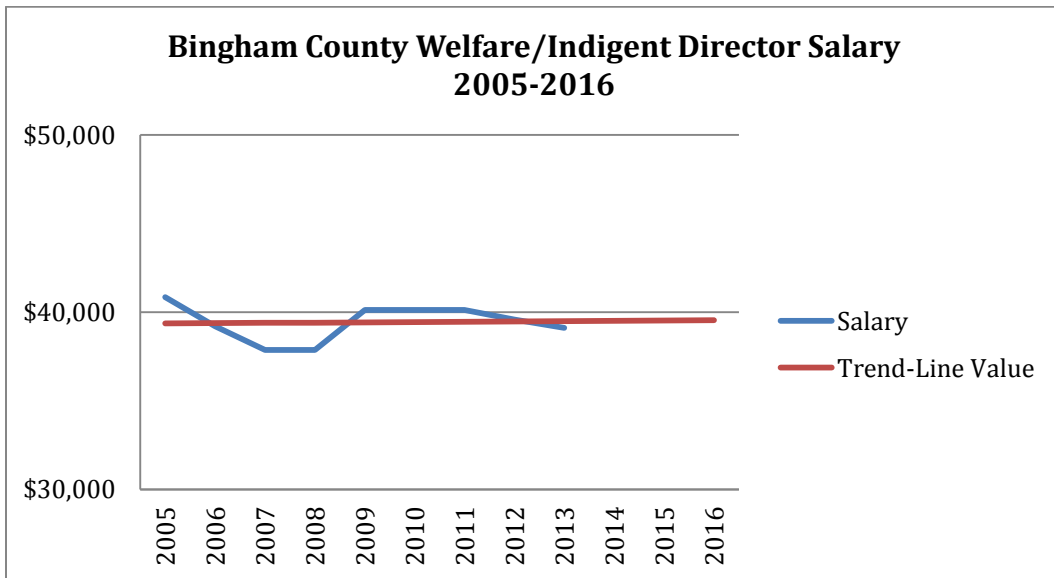


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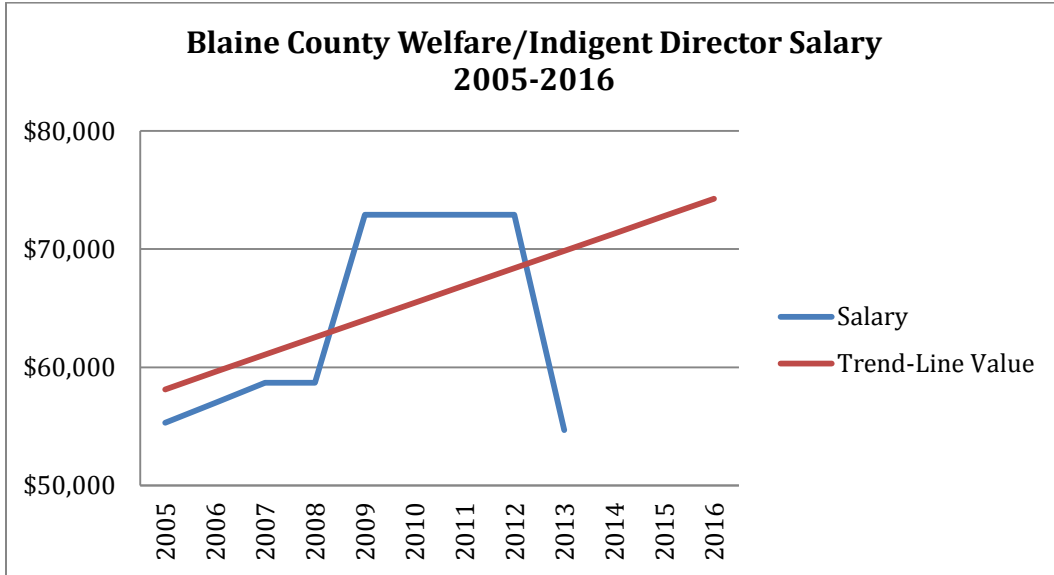


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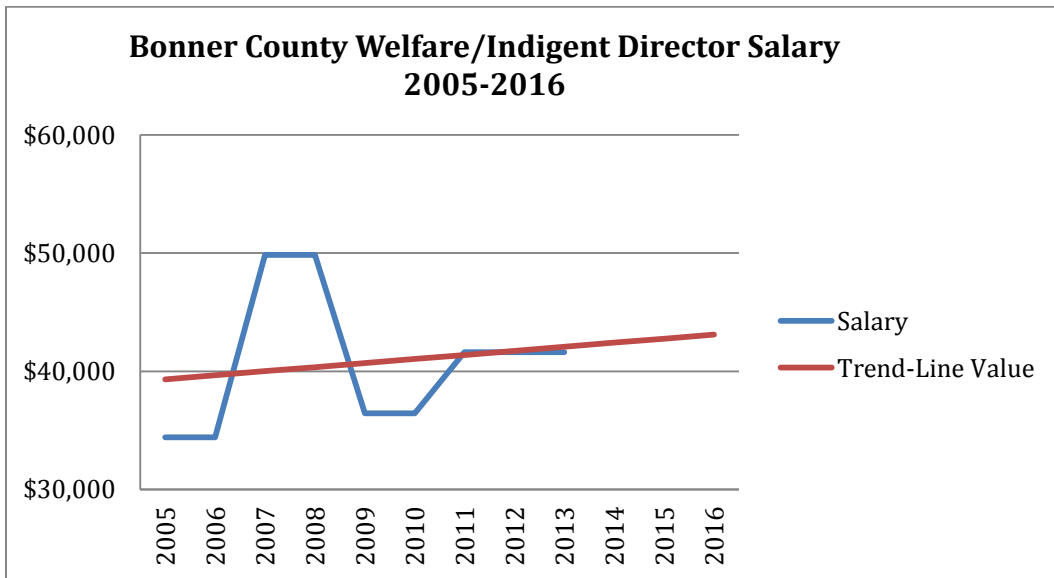


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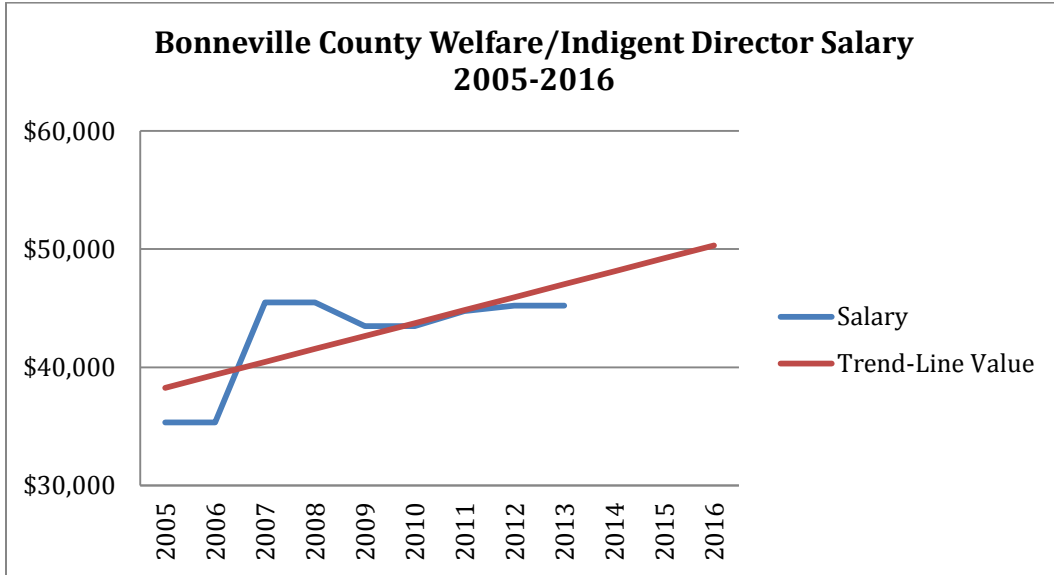


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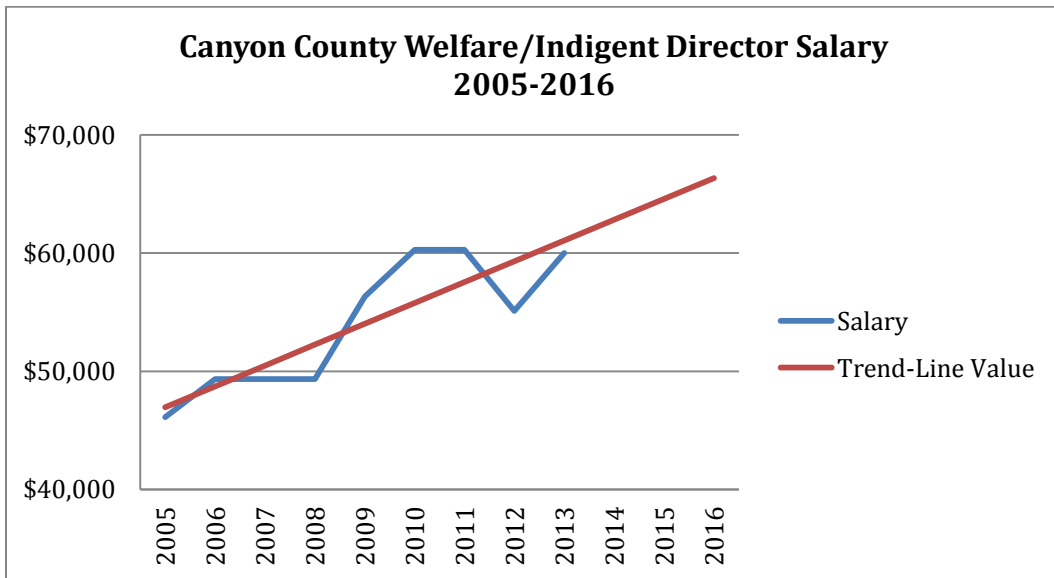


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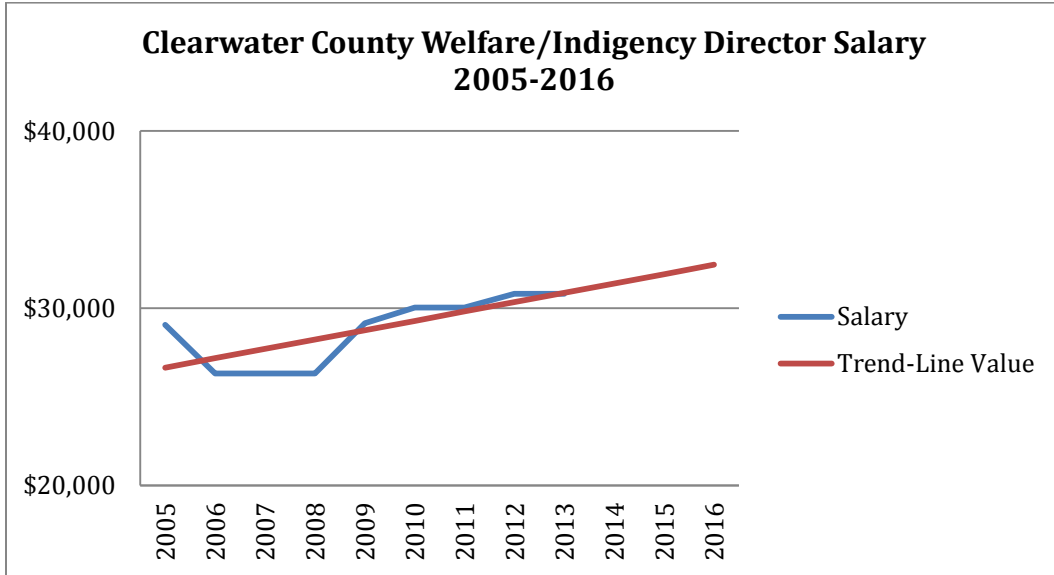


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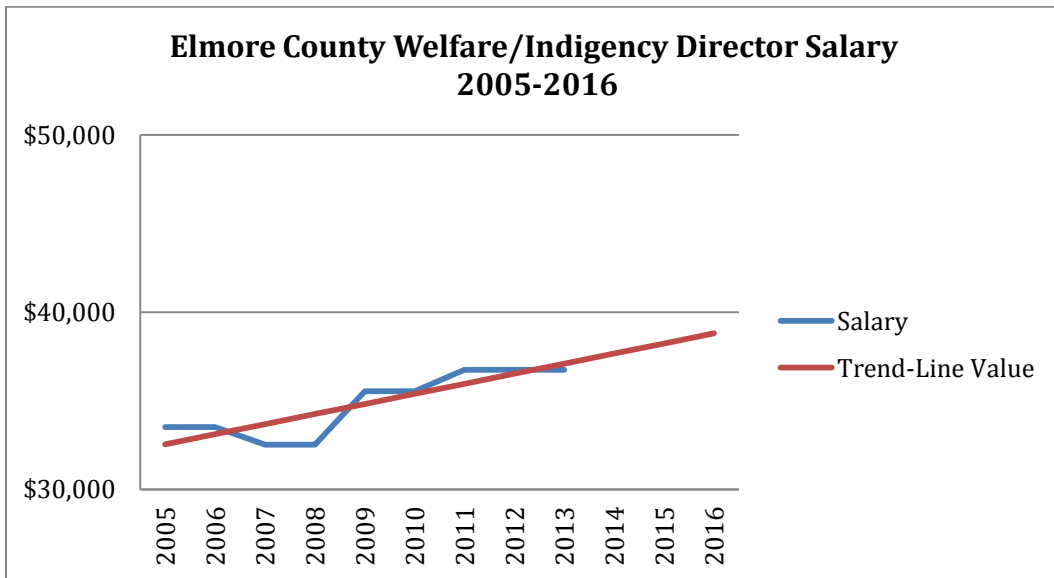


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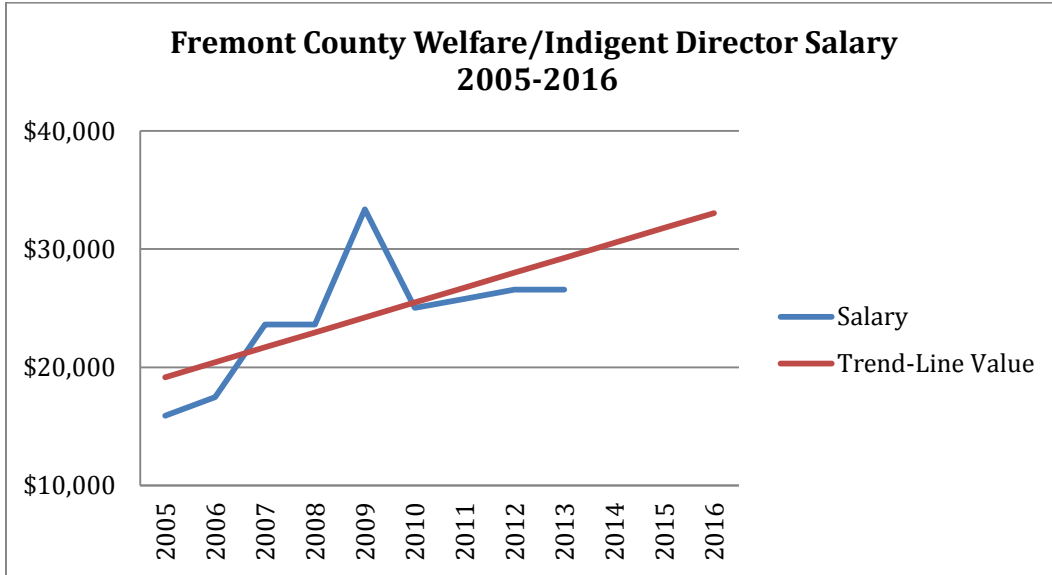


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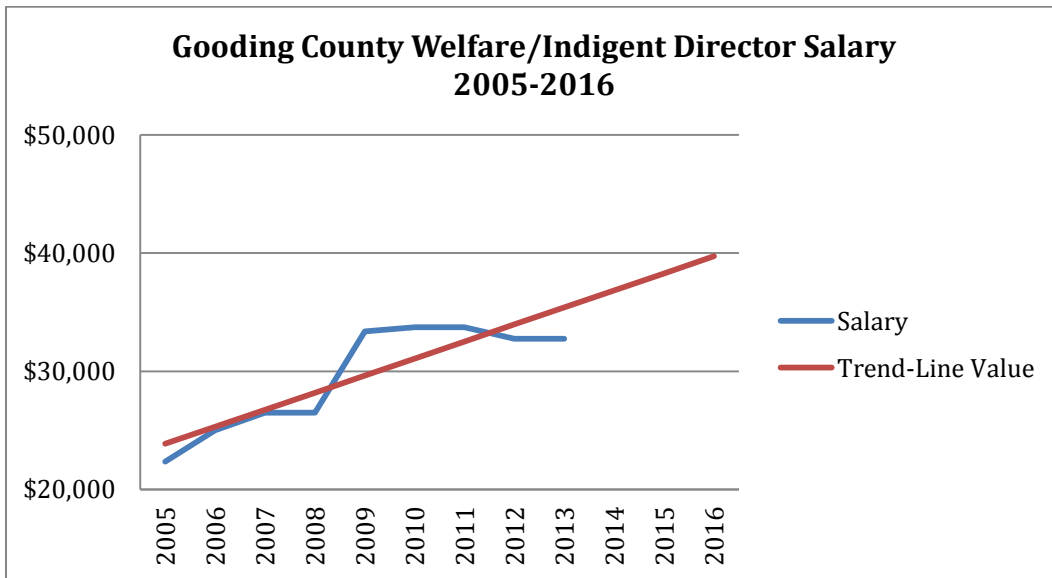


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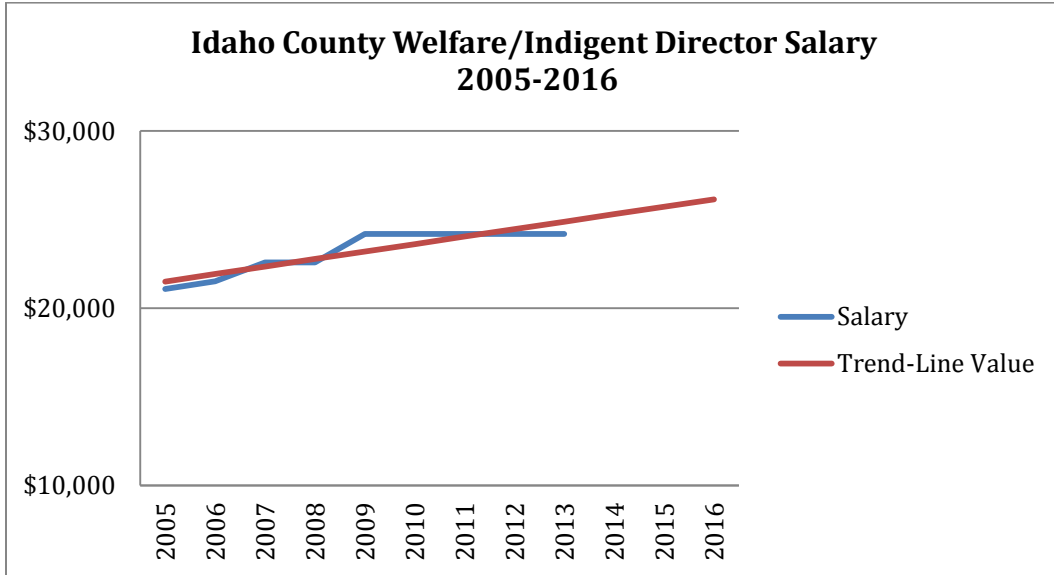


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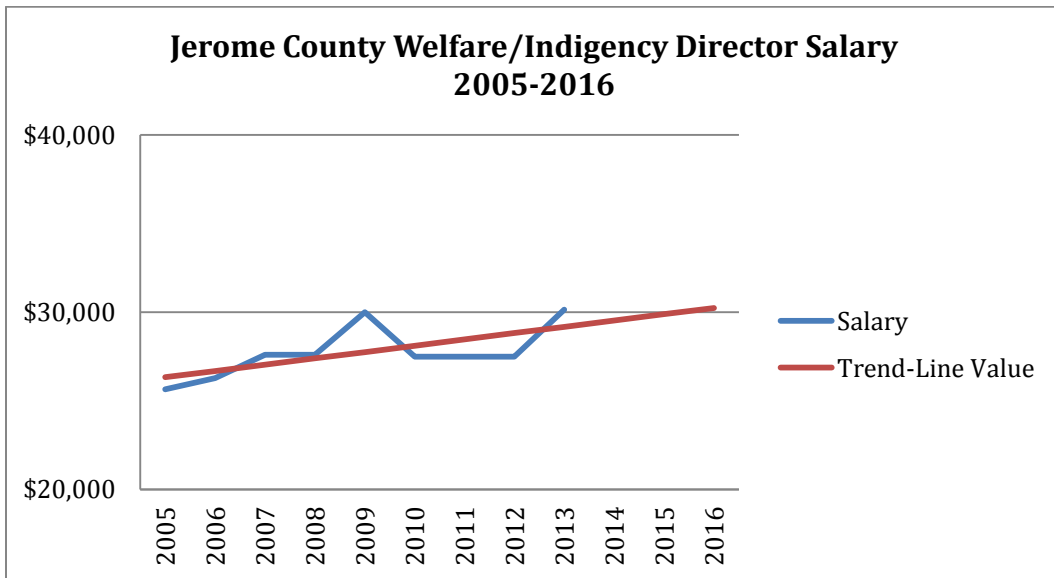


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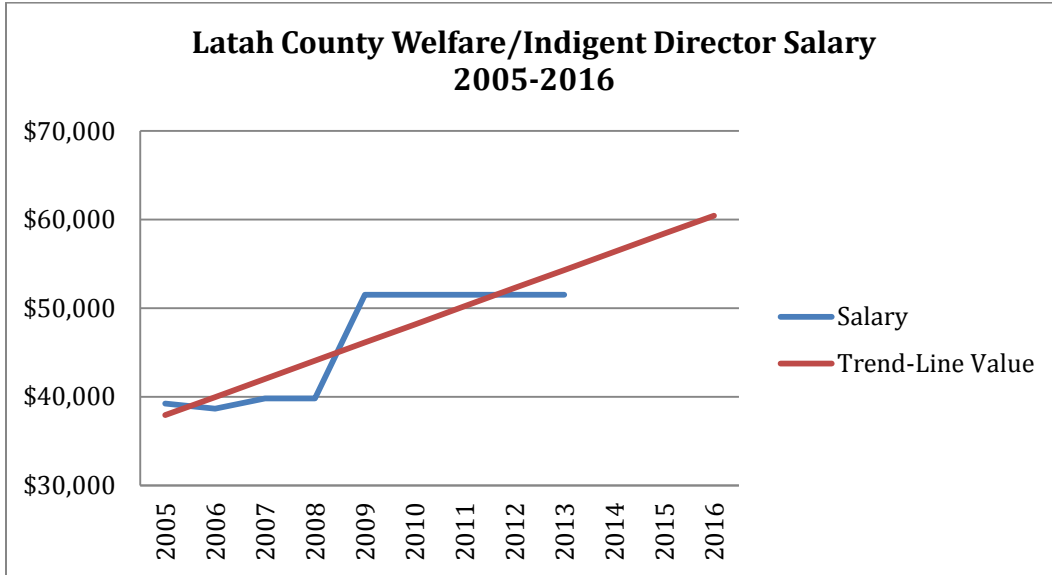


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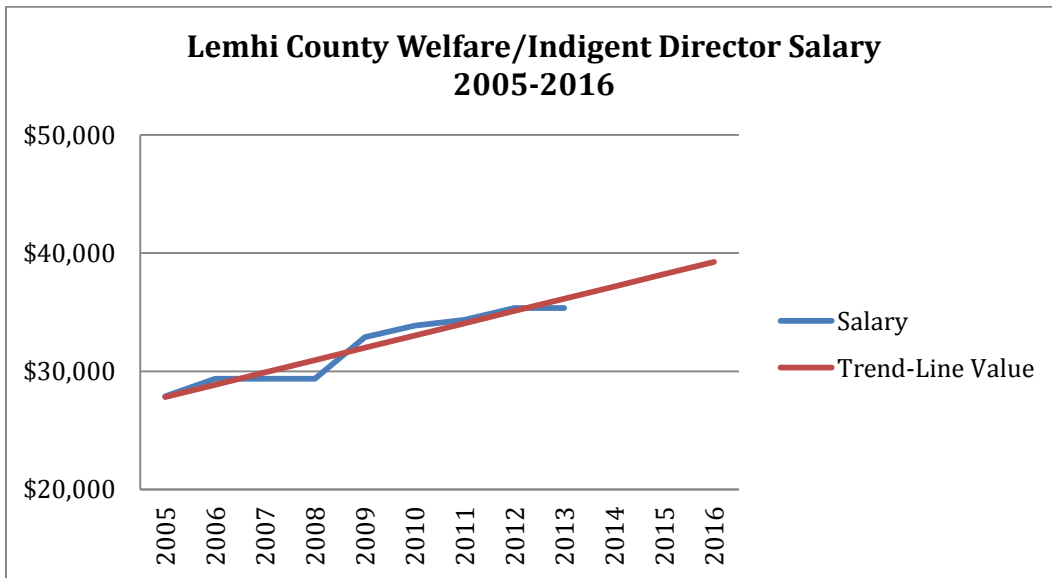


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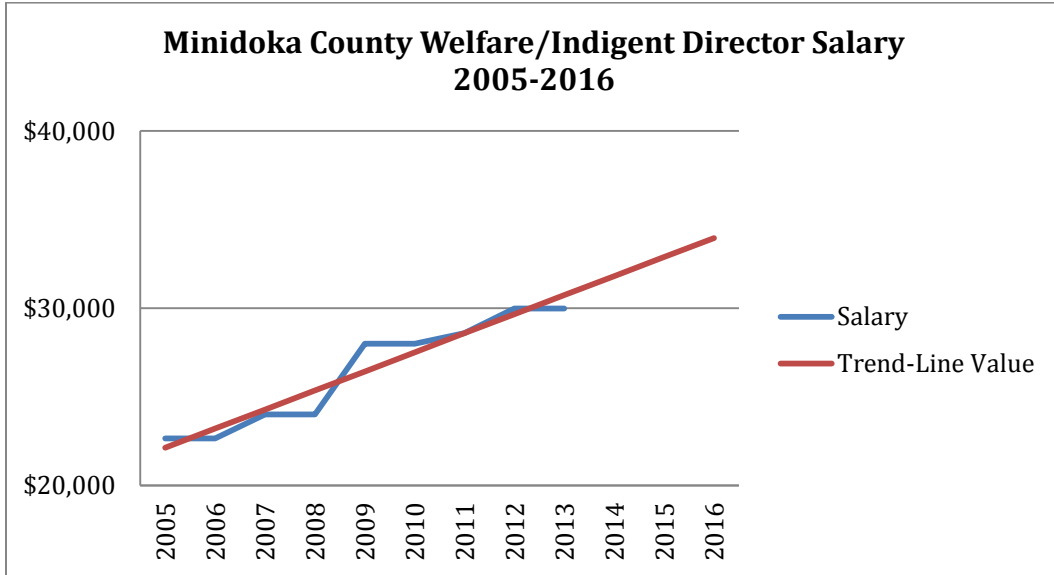


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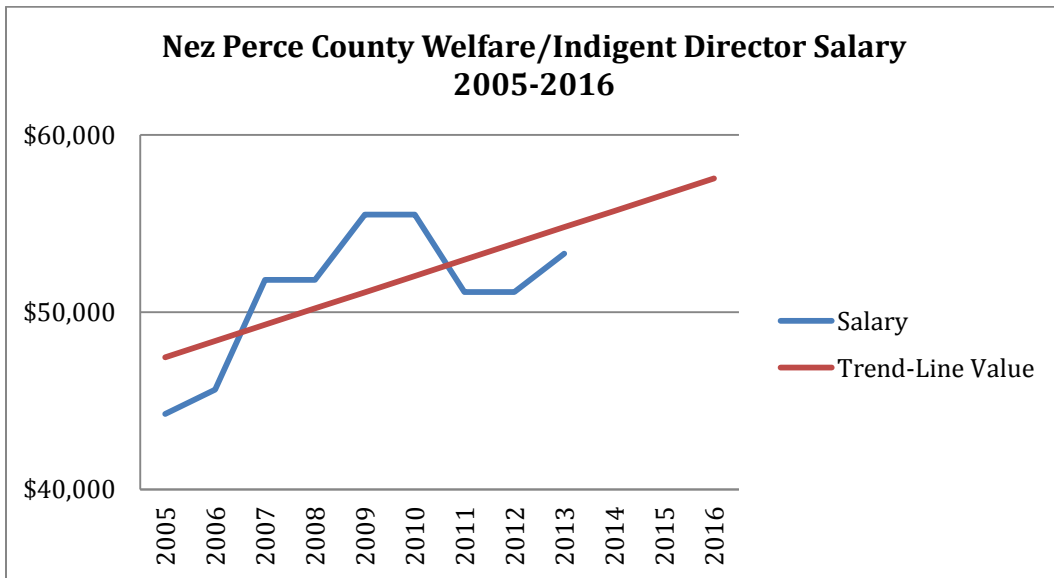
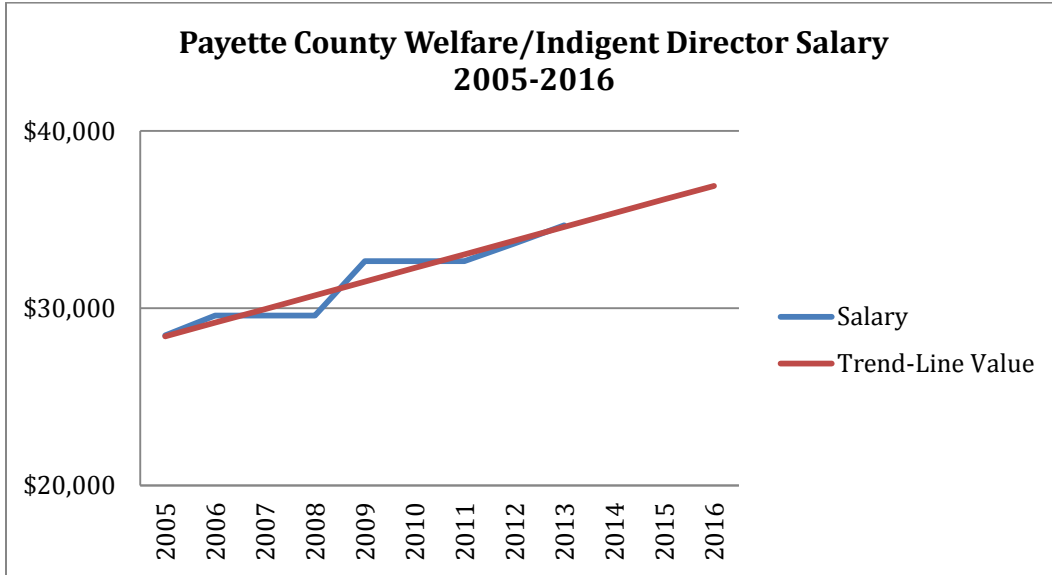


Figure 18:



## County Provided Monthly Medical Premium Trend Analysis

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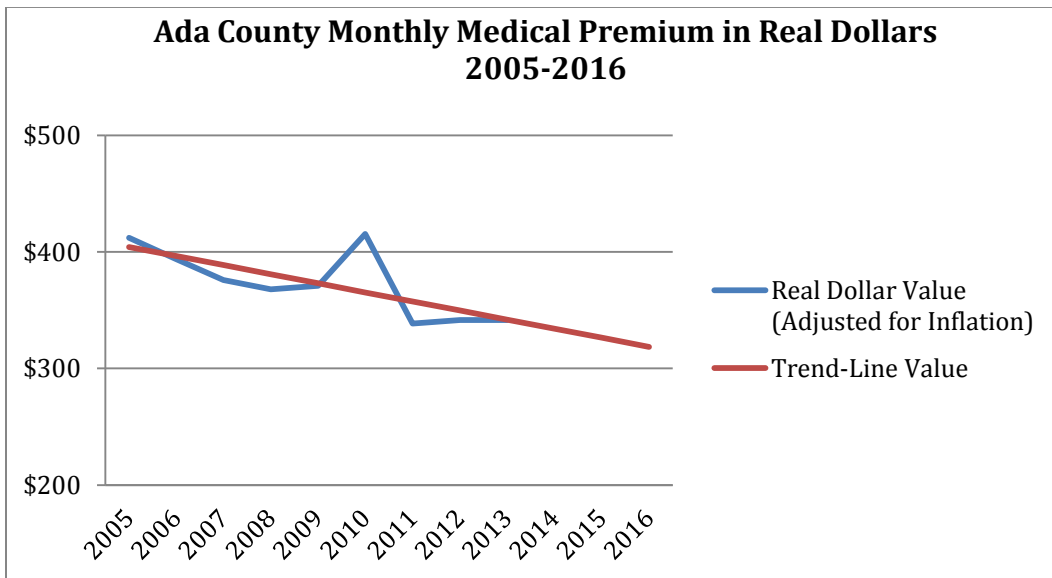


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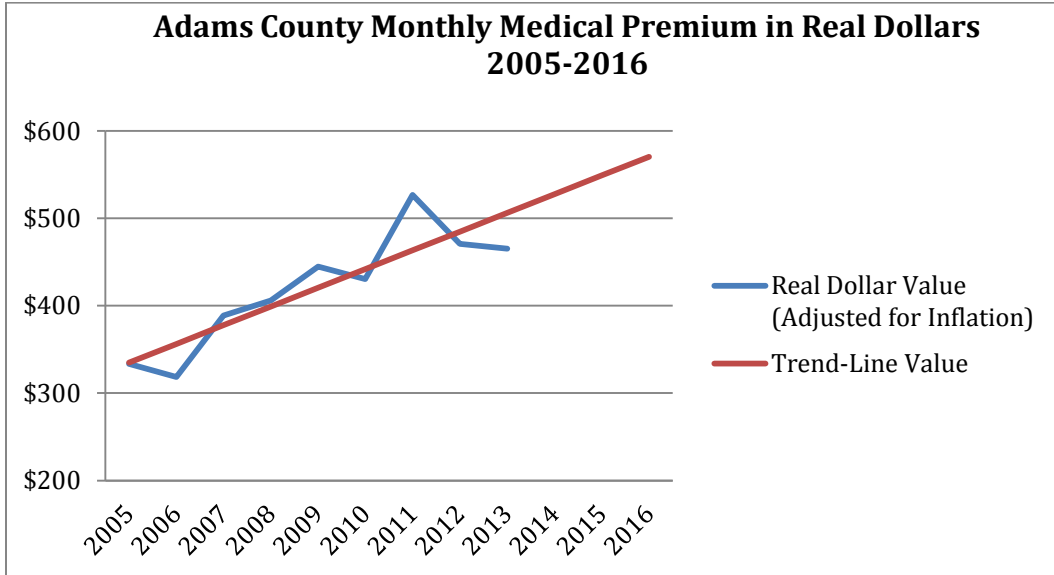


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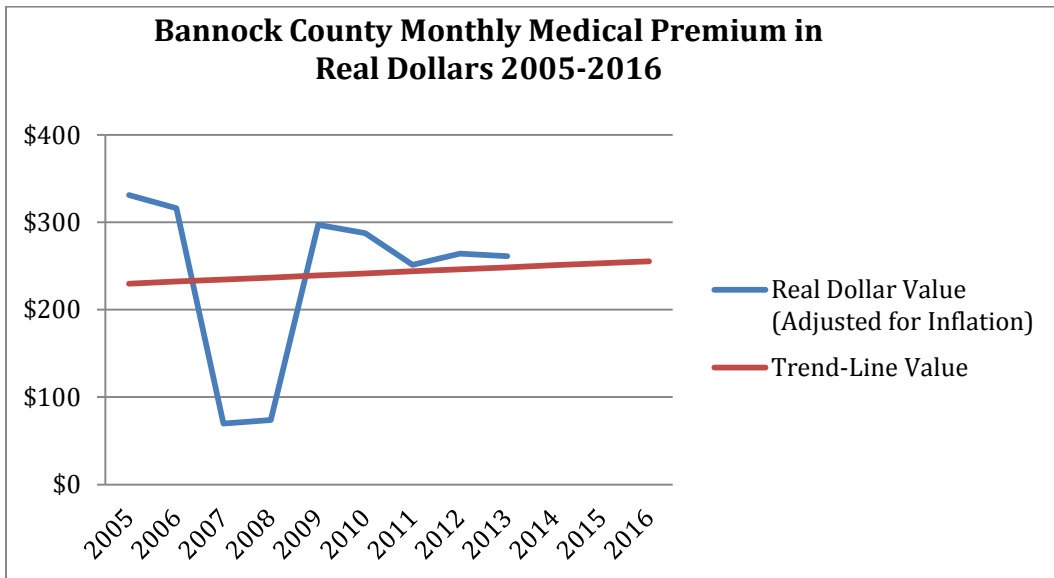


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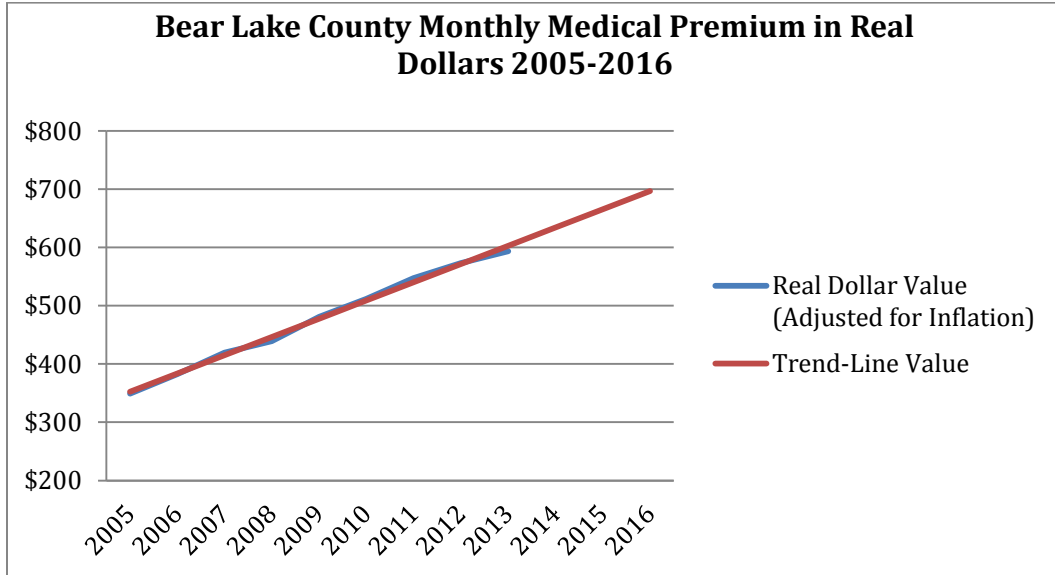


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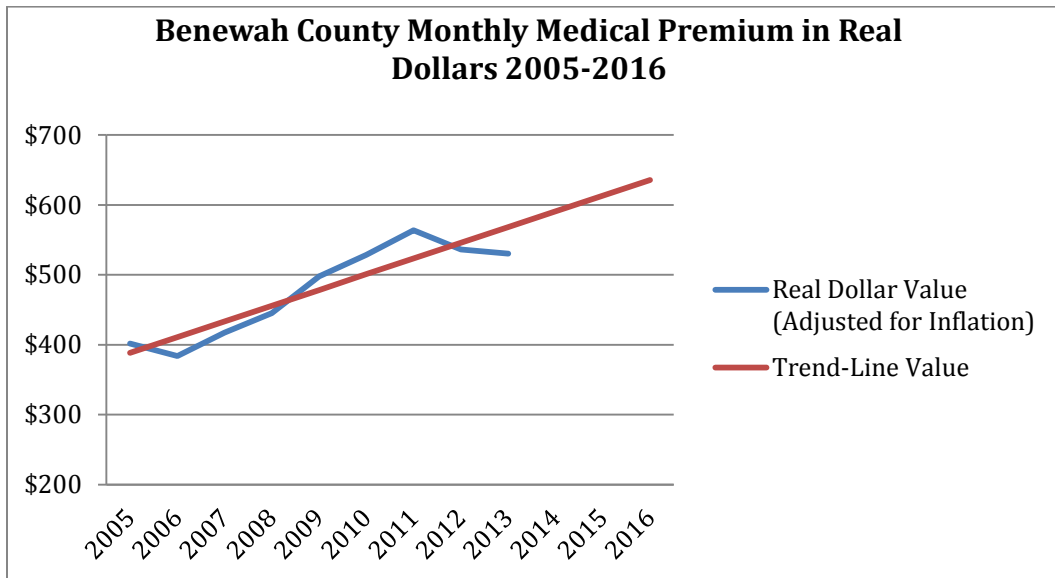


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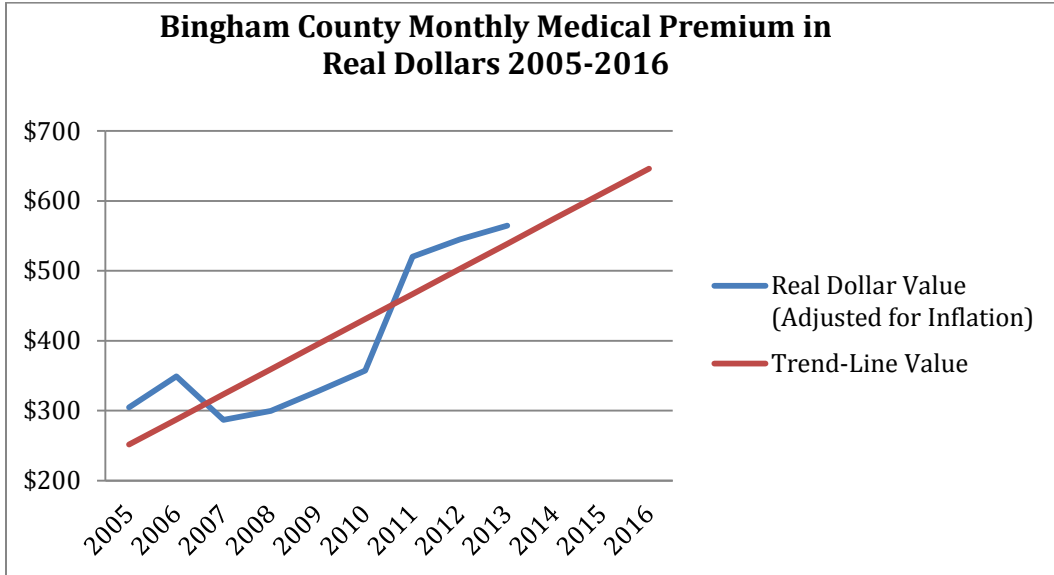


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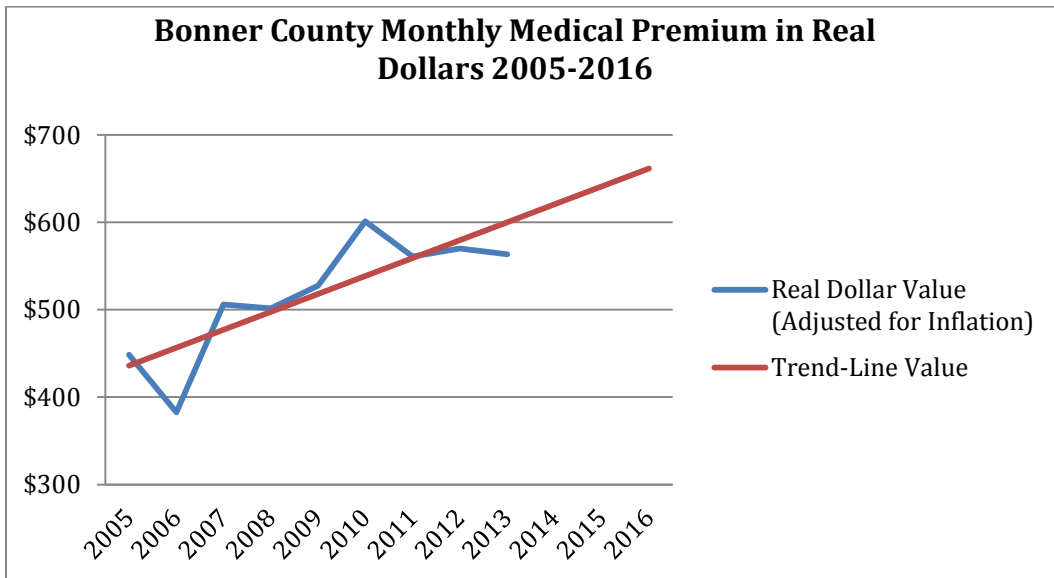


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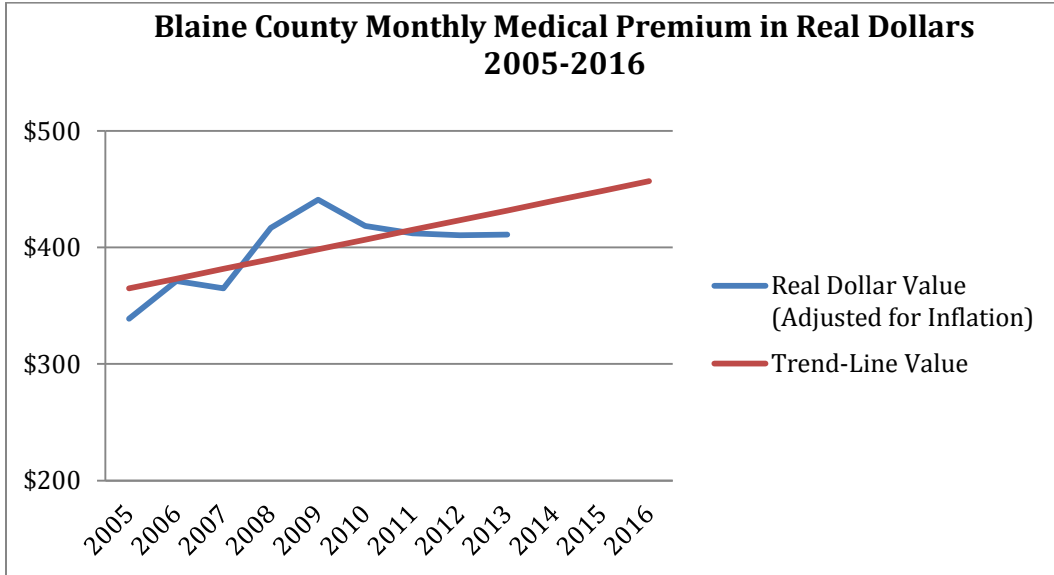


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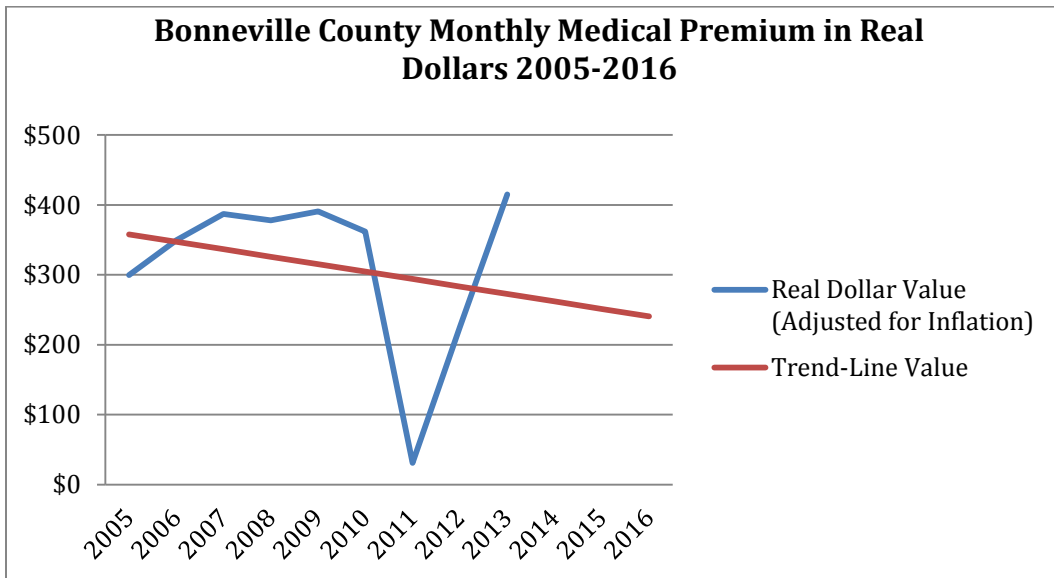


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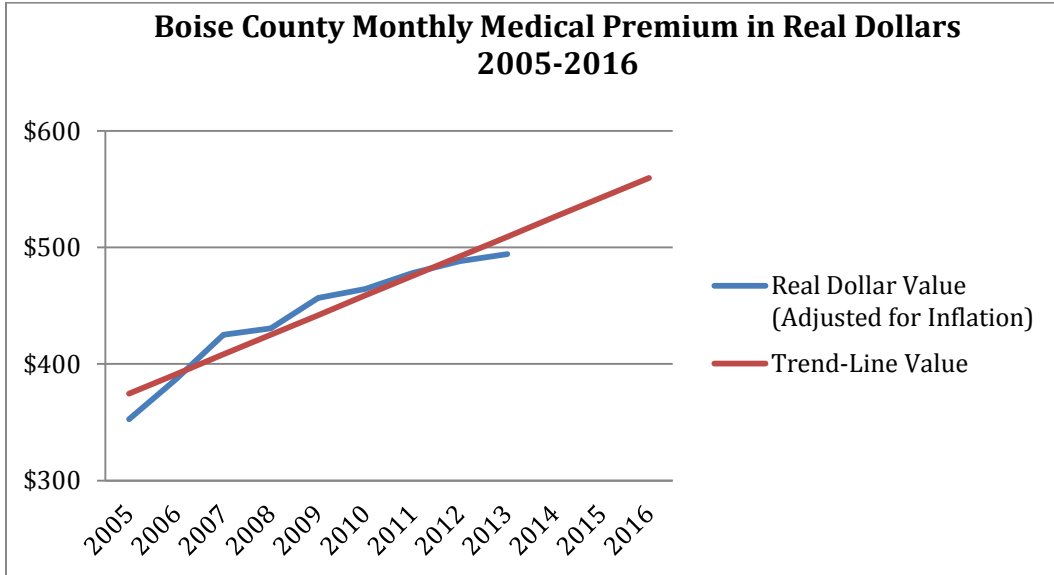


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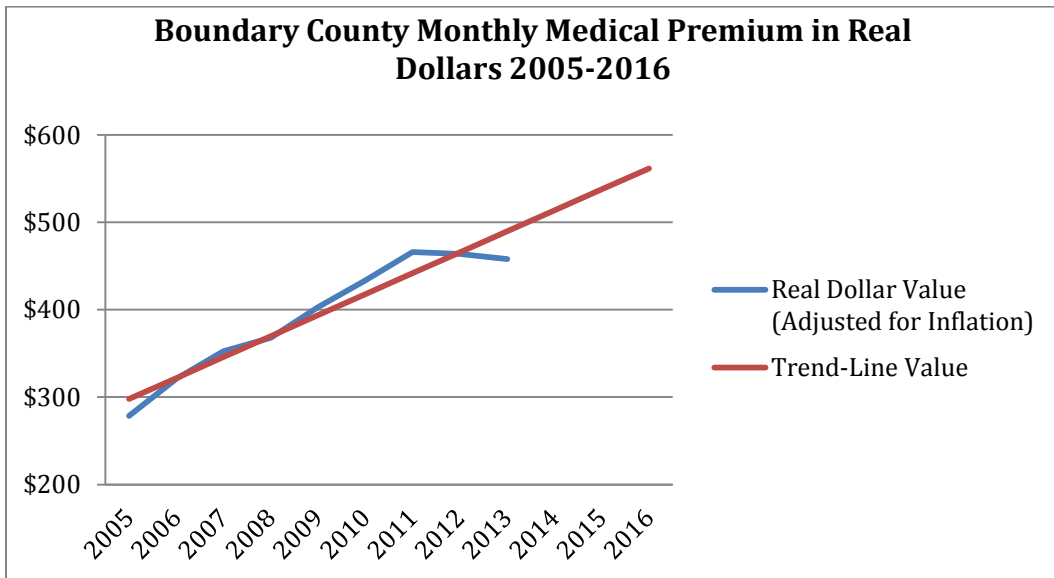


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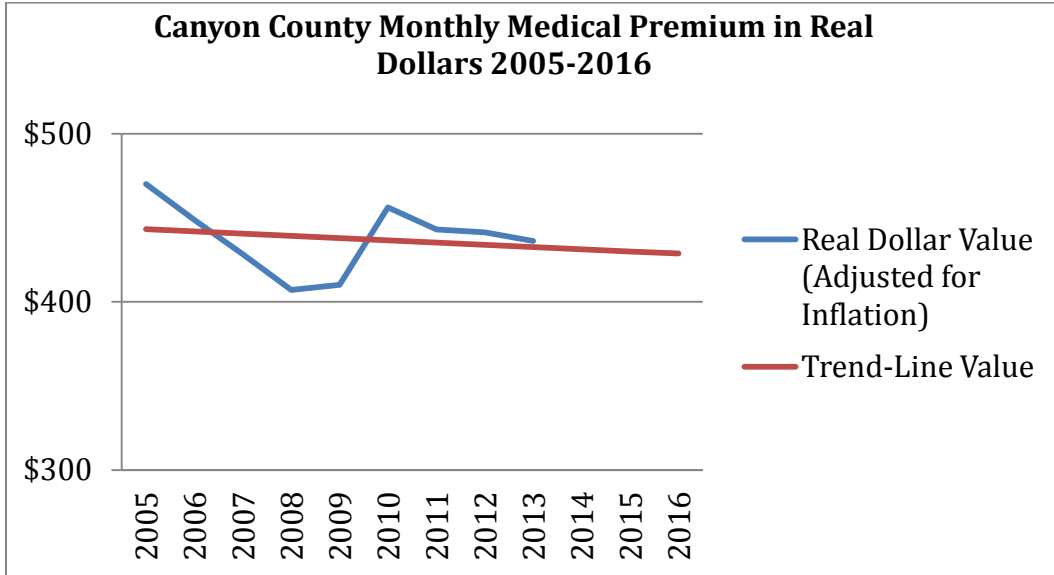


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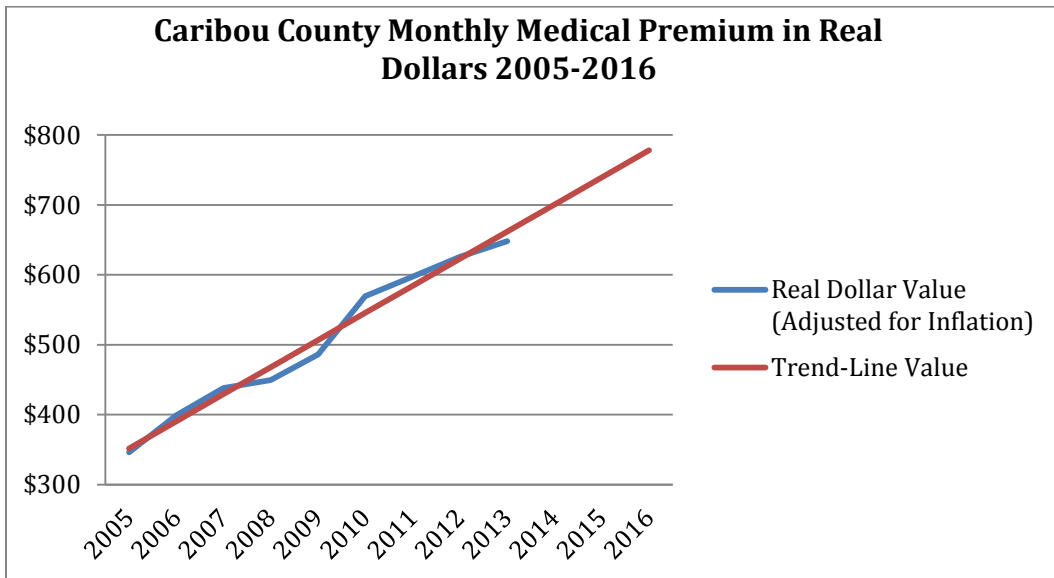


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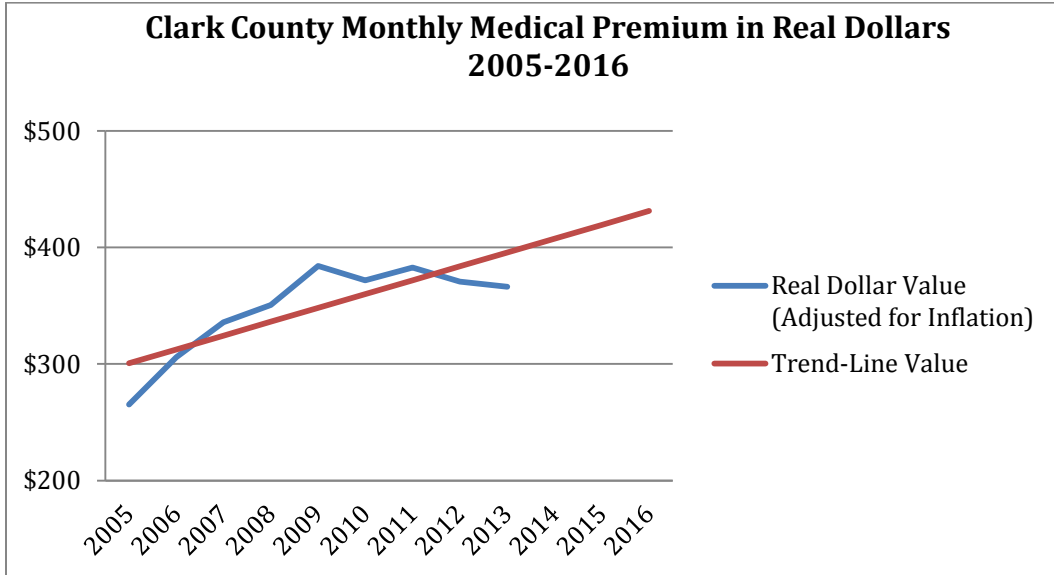


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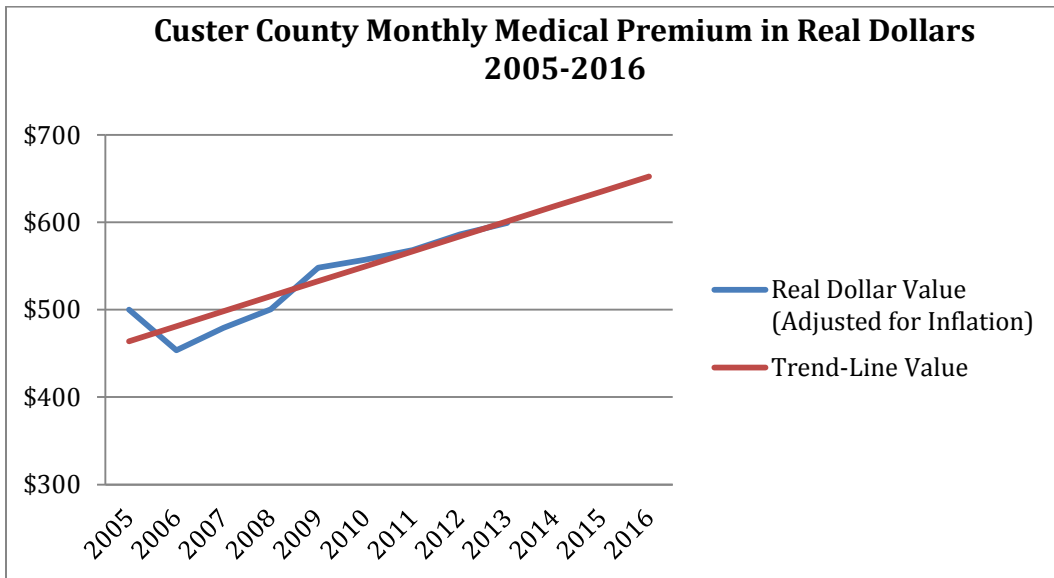


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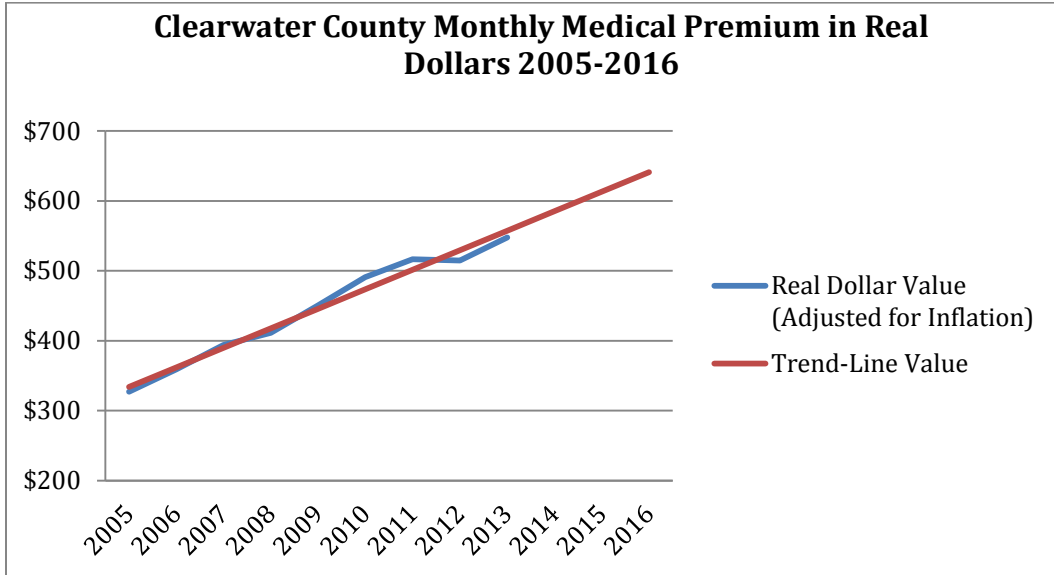


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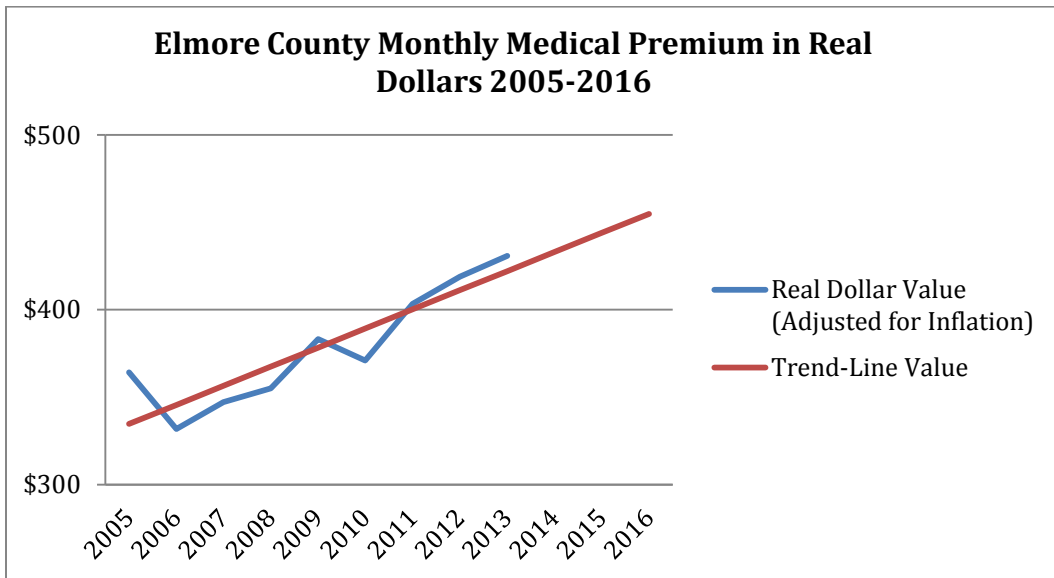


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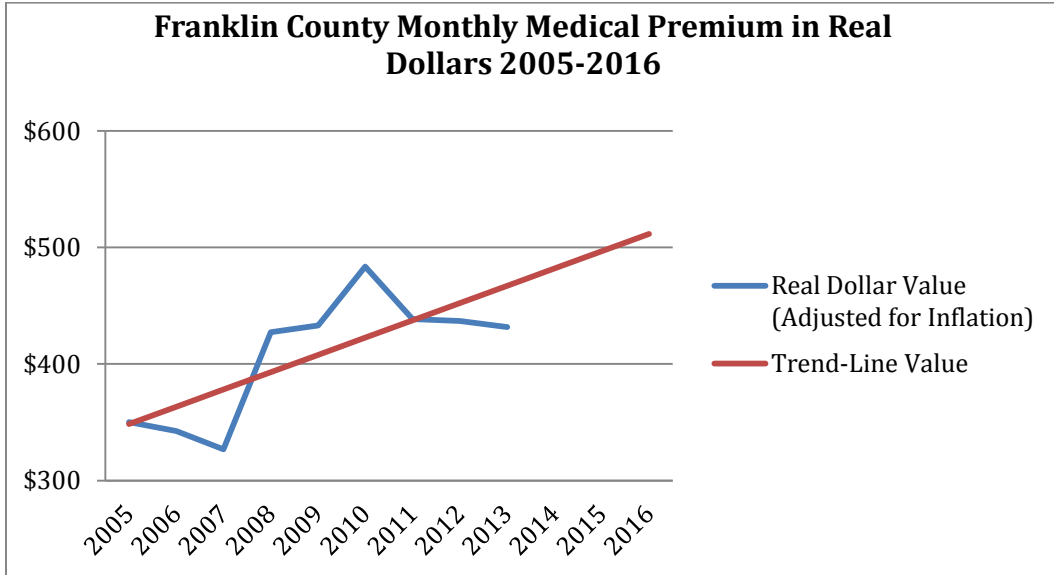


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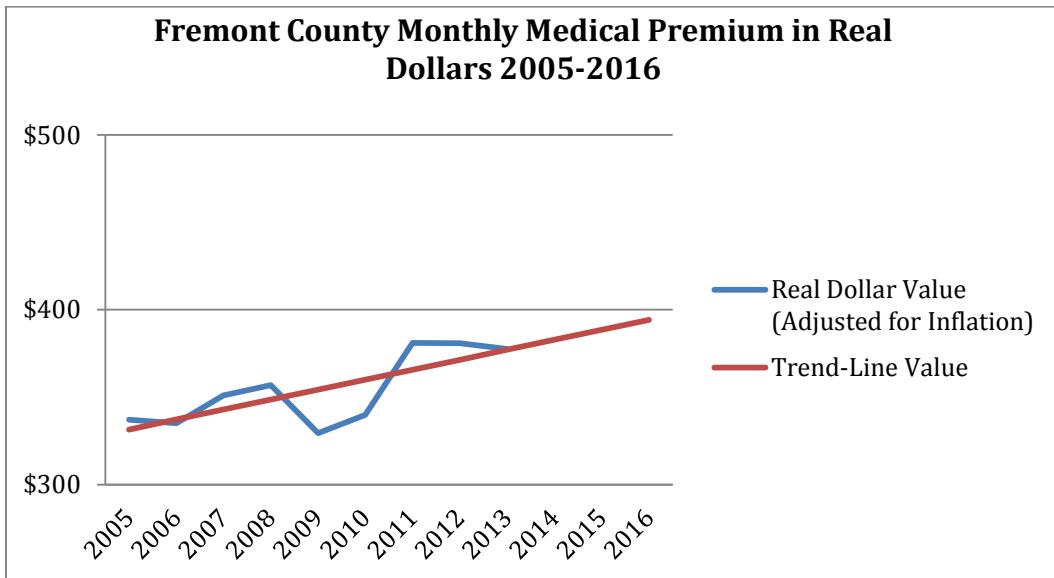


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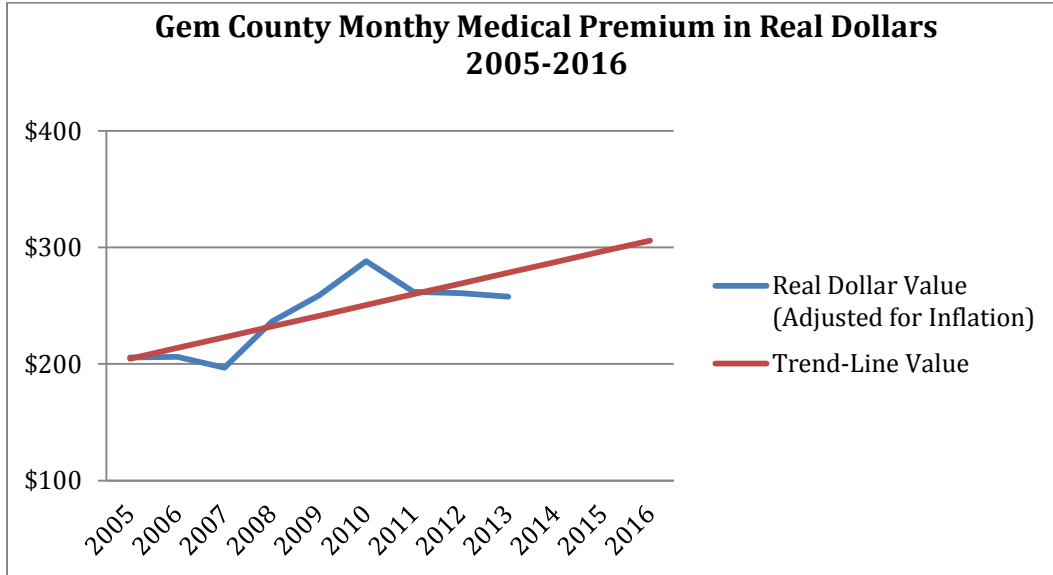


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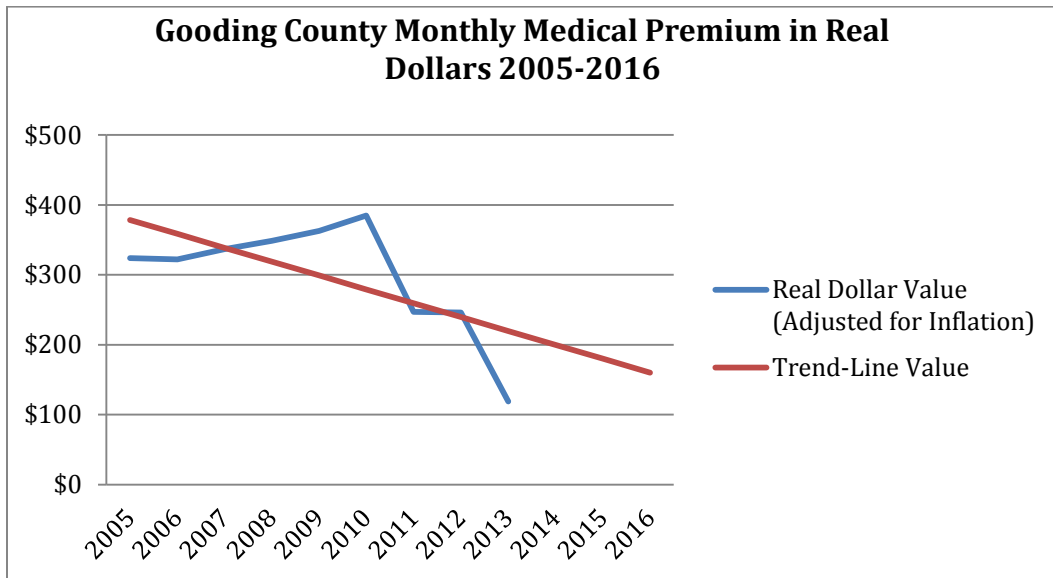


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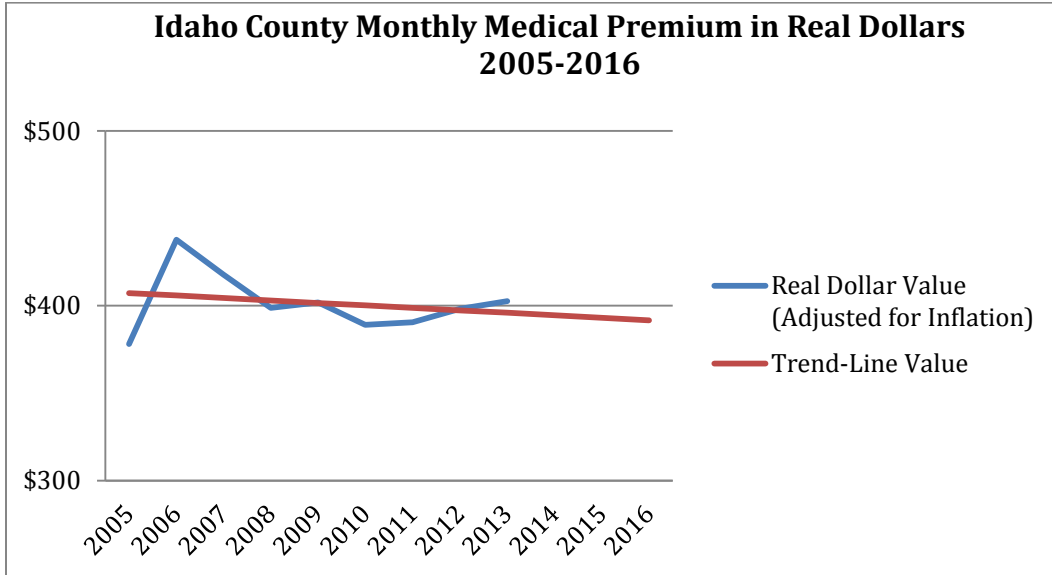


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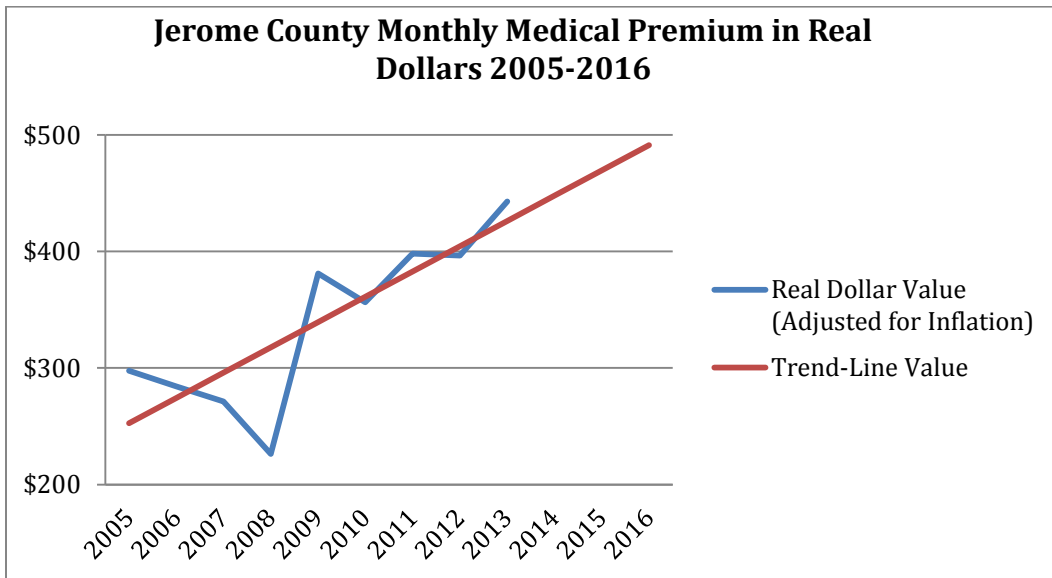


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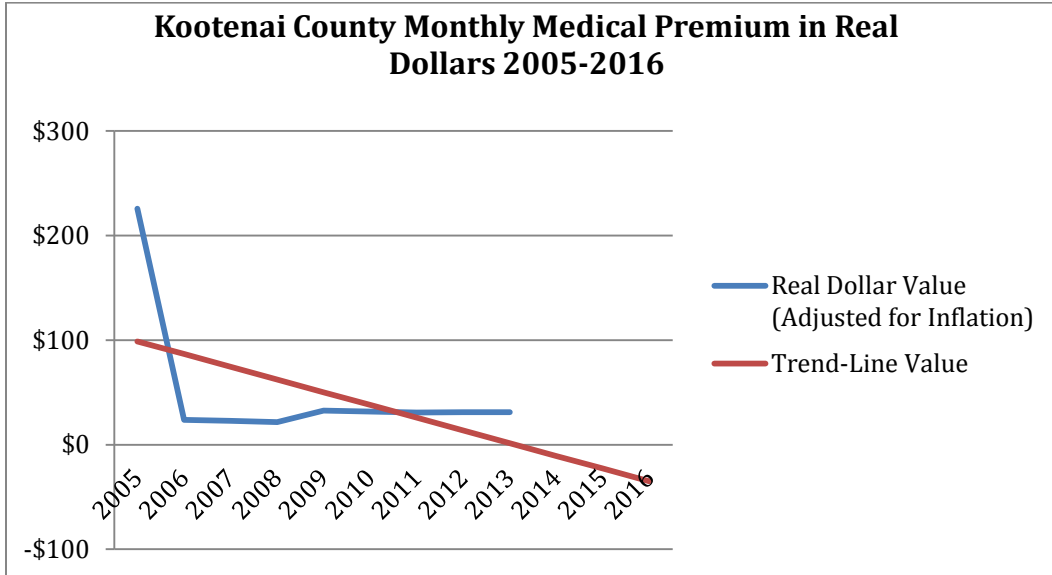


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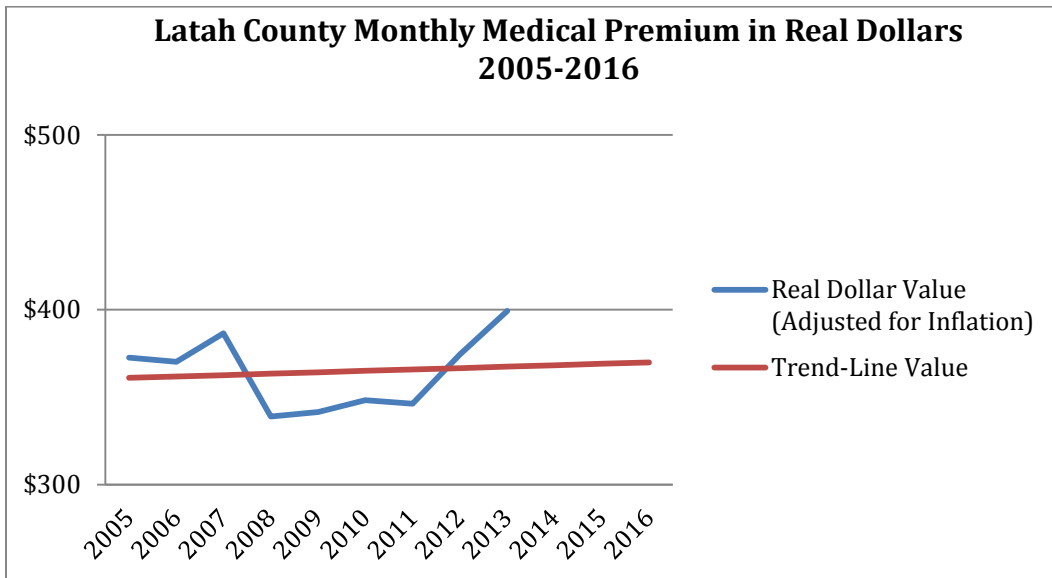


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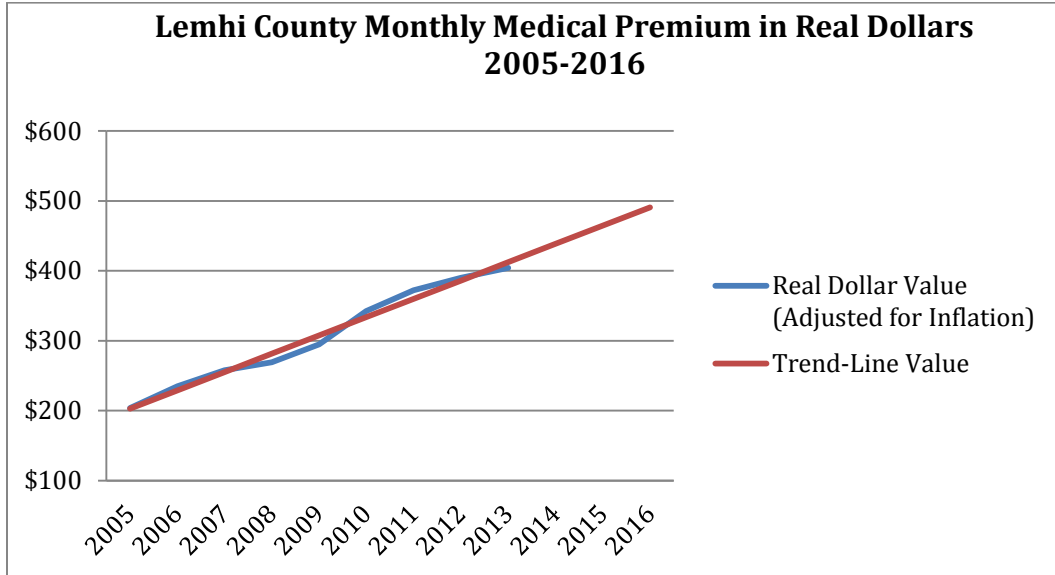


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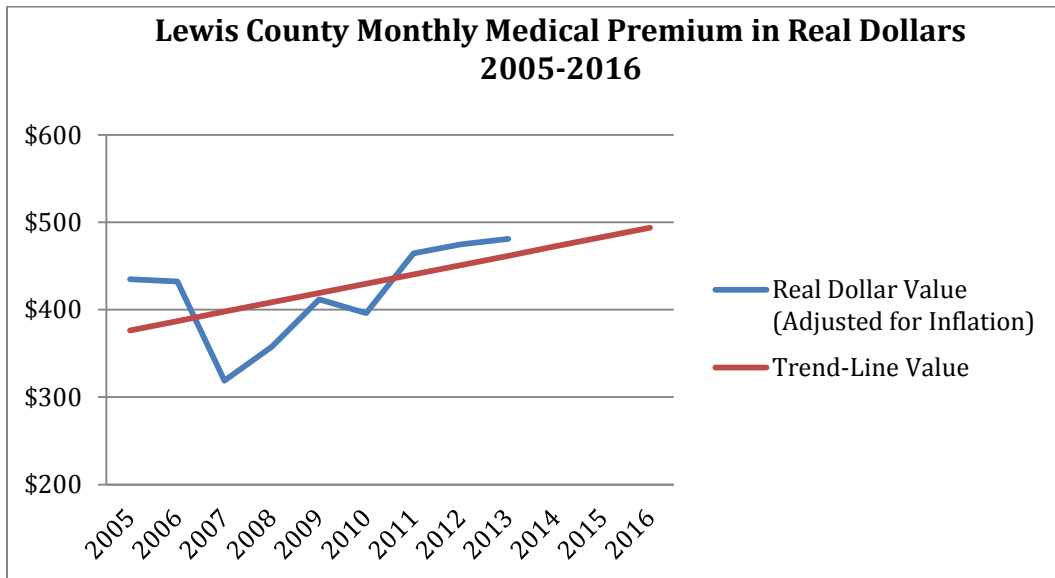


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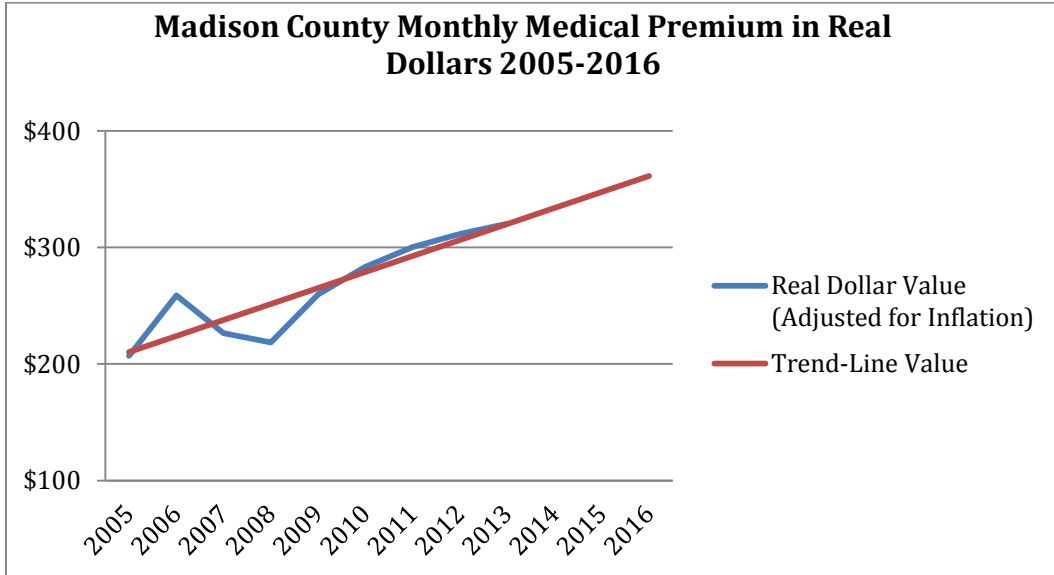


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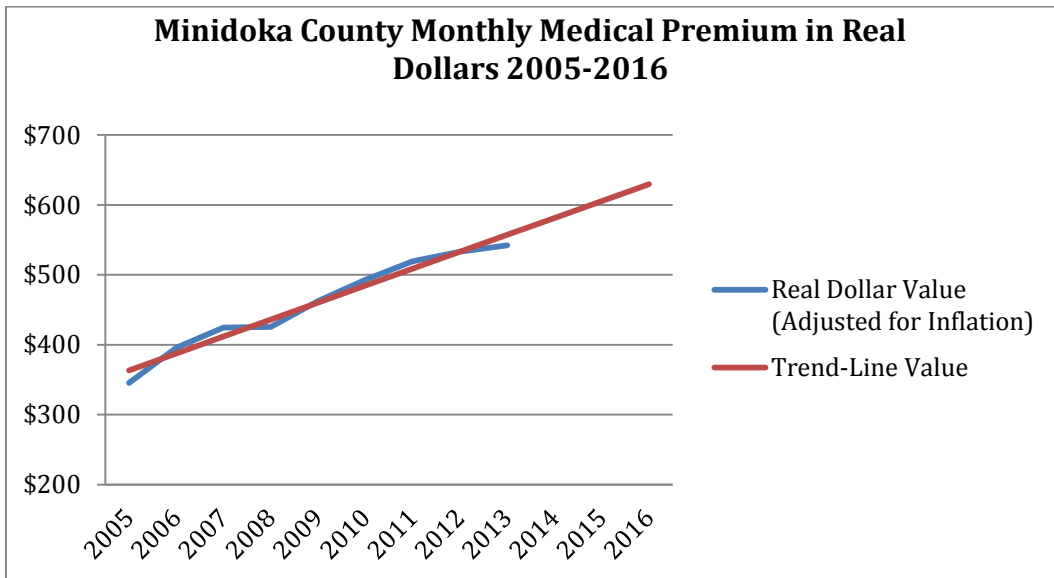


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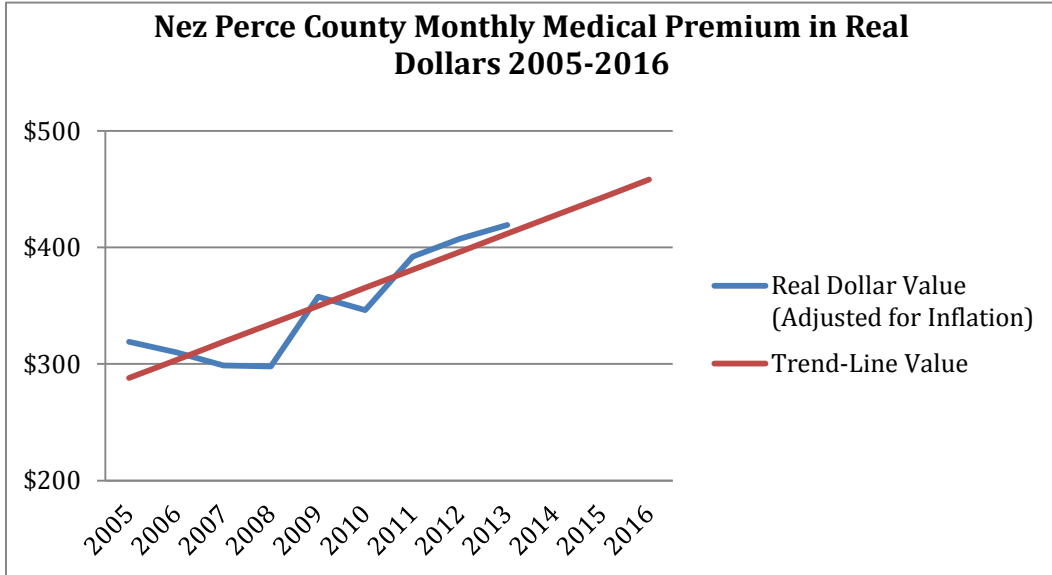


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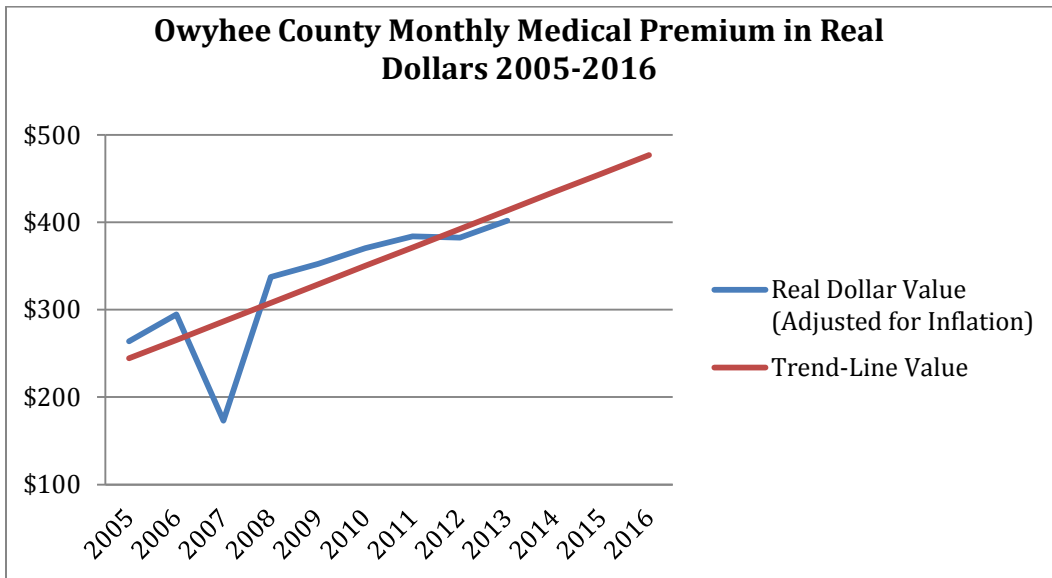


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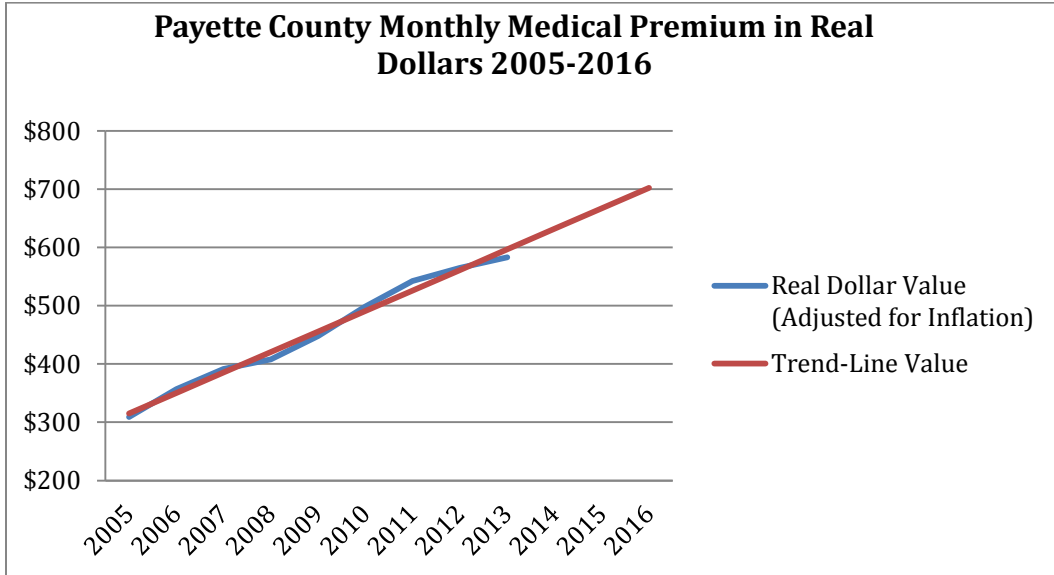


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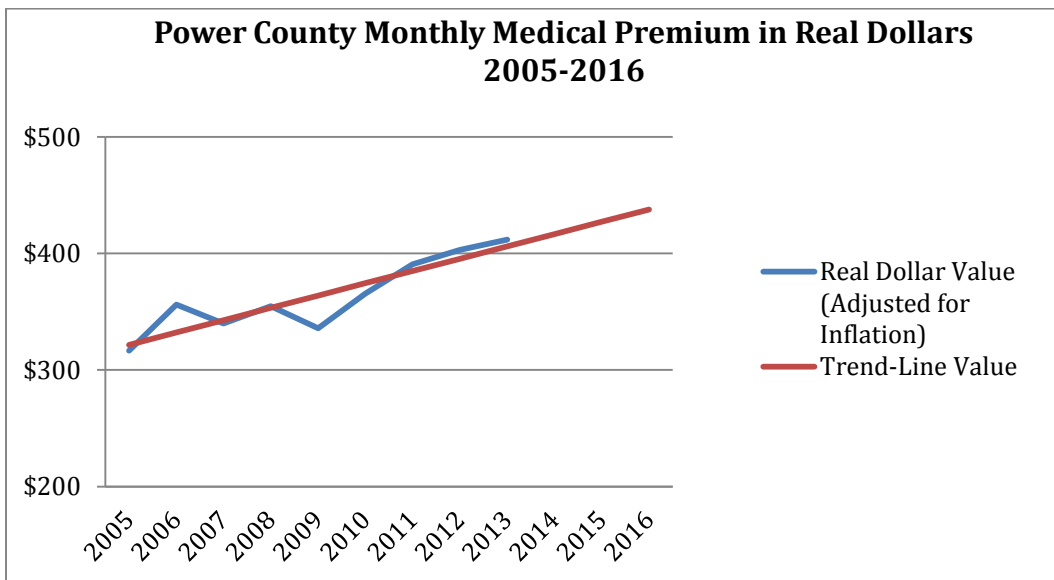


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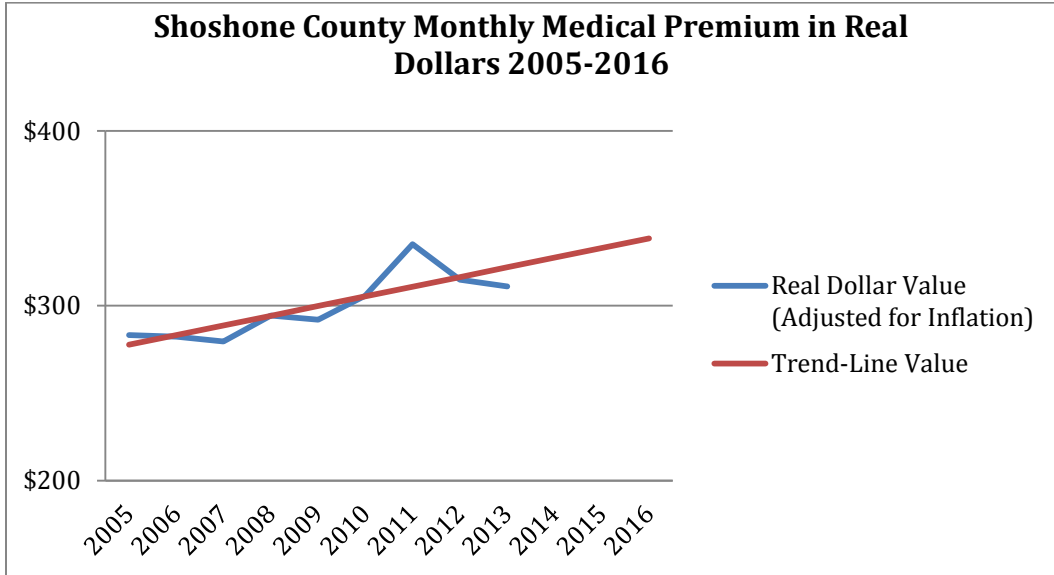


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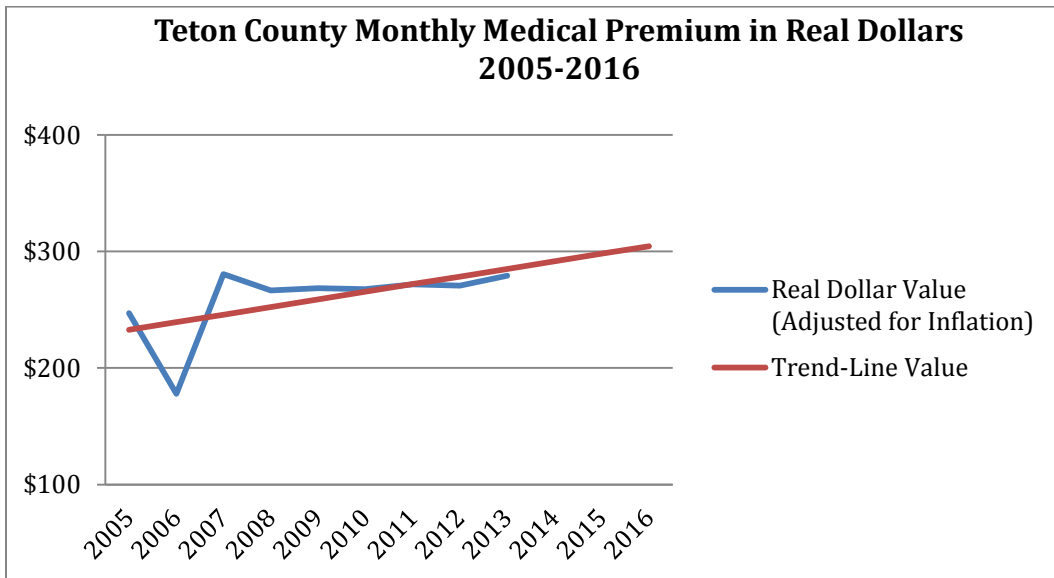


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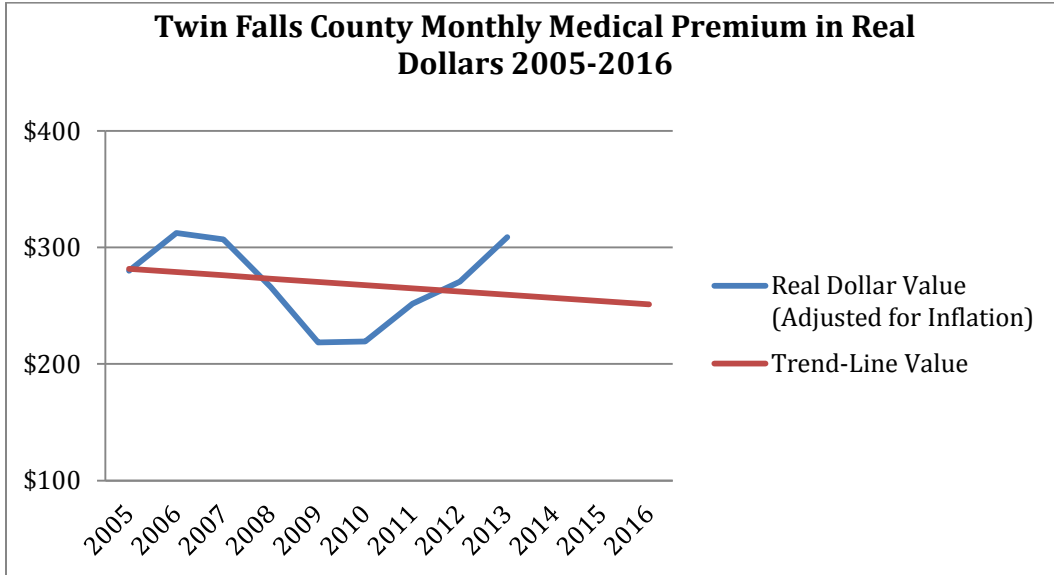


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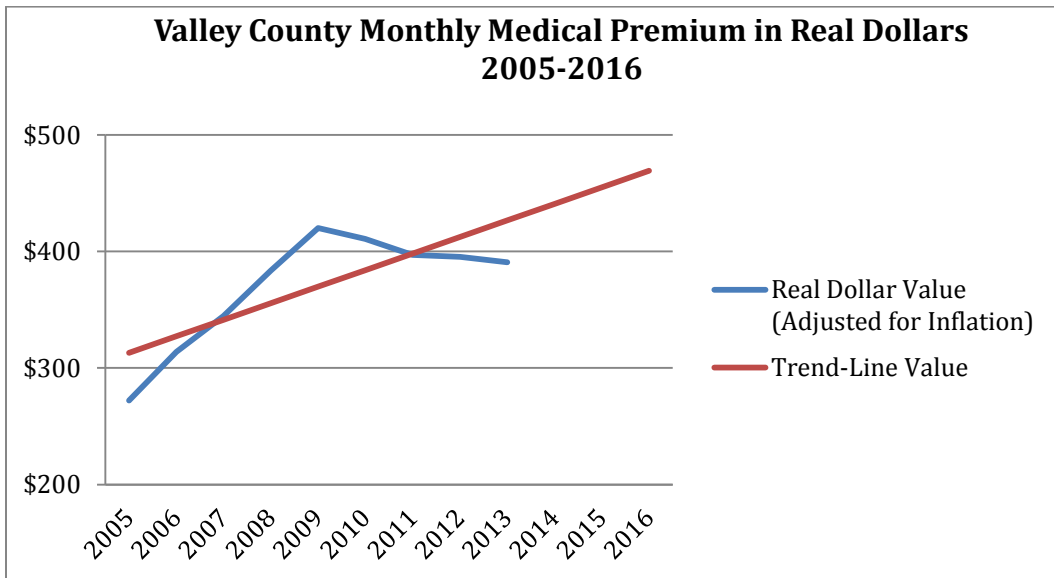


Figure 38:

