



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: 5-18-2017

Staff Contact: Melanie Bruketta, HR Director

Agenda Title: Direction and possible action to find that the City has sufficient financial resources to pay the increased salaries for elected city officers and the Board of Supervisors for fiscal year 2018 and to approve the increase as outlined in state law. (Melanie Bruketta, mbruketta@carson.org)

Staff Summary: Nevada Revised Statute (NRS 245.043) establishes the annual compensation for the District Attorney, Sheriff, Clerk/Recorder/Public Administrator, Assessor, Treasurer and Board of Supervisors. Prior to implementing a salary increase, the Board must determine that the City has sufficient financial resources to pay the increase.

Agenda Action: Formal Action/Motion

Time Requested: 10 minutes

Proposed Motion

I find that the City has sufficient financial resources to pay the increased salaries for elected city officers and the Board of Supervisors for fiscal year 2018 and move to approve the increase as outlined in state law.

Board's Strategic Goal

Organizational Culture

Previous Action

On May 5, 2016, the Board of Supervisors made a finding that there was sufficient financial resources to pay the increased salaries for elected city officers and the Board of Supervisors for fiscal year 2017.

Background/Issues & Analysis

During the 2015 legislative session, the legislature amended NRS 245.043, which allows the Board of Supervisors to determine if there are sufficient financial resources to increase the pay for elected city officers and the Board of Supervisors.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 245.043

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number: \$33,739, various department's fiscal year 2018 budgets.

Is it currently budgeted? Yes No

Explanation of Fiscal Impact: Increases to annual compensation for the District Attorney, Sheriff, Clerk/Recorder/Public Administrator, Assessor, Treasurer and Board of Supervisors (that did not elect to forego the pay increase for fiscal year 2017) have been reflected in the fiscal year 2018 Carson City Budget.

Alternatives

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)

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Source: **Legal > States Legal - U.S. > Nevada > By Statutes, Regulations, Administrative Materials & Court Rules > NV - Nevada Revised Statutes Annotated, Constitution, Rules & ALS, Combined** [\[i\]](#)

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Terms: **"245.043"** (Suggest Terms for My Search)

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Nev. Rev. Stat. Ann. § 245.043

Nevada Revised Statutes Annotated
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*** This document is current through legislation from the Seventy-Eighth Regular Session (2015), with the exception of Chapters 281, 366, 447, 487, 514, and 516. This document is current through legislation from the Twenty-Ninth Special Session (2015). ***

Title 20. Counties and Townships: Formation, Government and Officers.
Chapter 245. Counties: Officers and Employees Generally.
General Provisions

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Nev. Rev. Stat. Ann. § **245.043** (2016)

245.043. Annual salaries of elected county officers.

1. As used in this section:

(a) "County" includes Carson City.

(b) "County commissioner" includes the Mayor and supervisors of Carson City.

2. Except as otherwise provided in subsection 5 and by any special law, the elected officers of the counties of this State are entitled to receive, for the appropriate fiscal year, annual salaries in the base amounts specified in the following table commencing on July 1 of the fiscal year. The annual salaries are in full payment for all services required by law to be performed by such officers. Except as otherwise provided by law, all fees and commissions collected by such officers in the performance of their duties must be paid into the county treasury each month without deduction of any nature.

Click here to view image.

Except as otherwise provided in subsection 5, the annual salaries set forth in this subsection for

Fiscal Year 2018-2019 are effective for that fiscal year and each fiscal year thereafter.

3. Except as otherwise provided in subsection 5, the annual salary for county commissioners commencing on July 1 of the fiscal year is:

- (a)** For Fiscal Year 2015-2016, 103.00 percent;
- (b)** For Fiscal Year 2016-2017, 106.09 percent;
- (c)** For Fiscal Year 2017-2018, 109.273 percent; and
- (d)** For Fiscal Year 2018-2019 and each fiscal year thereafter, 112.551 percent, of the amount of the annual salary for the county commissioners of that county that was in effect on January 1, 2015.

4. Any elected officer or county commissioner who is entitled to a salary pursuant to subsection 2 or 3 may elect not to receive any part of the salary to which he or she is entitled pursuant to subsection 2 or 3, as applicable.

5. The increased annual salaries for all elected county officers provided for in subsections 2 and 3 for a fiscal year must not be paid in a fiscal year if the board of county commissioners determines that sufficient financial resources are not available to pay increased annual salaries in that fiscal year and the annual salaries paid for those officers in the immediately preceding fiscal year must continue to be paid. If increased annual salaries are paid in a subsequent fiscal year:

(a) Those increased annual salaries must be in the amounts provided for in subsections 2 and 3 starting with the first fiscal year in which increased salaries were not paid because sufficient financial resources were not available.

(b) An elected county officer is not entitled to any retroactive payment of the salary increase for any previous fiscal year in which increased annual salaries were not paid.

HISTORY: 1969, p. 1460; 1973, p. 1777; 1975, p. 1479; 1977, p. 1322; 1979, pp. 152, 1392; 1981, pp. 1153, 1156, 1997, 1999; 1985, p. 1610; 1987, ch. 23, § 1, p. 54; 1987, ch. 54, § 1, p. 113; 1987, ch. 54, § 5, p. 115; 1987, ch. 819, § 15, p. 2309; 1989, ch. 48, § 3, p. 81; 1989, ch. 104, § 7, p. 244; 1989, ch. 874, §§ 1, 2, p. 2130; 1995, ch. 650, § 1, p. 2517; 2003, ch. 444, § 1, p. 2678; 2007, ch. 455, § 1, p. 2409; 2015, ch. 515, § 1.

NOTES:

Editor's note.

Acts 2007, ch. 455, § 3, provides: "Except as otherwise provided in section 4 of this act, each county shall commence payment of the increased annual salaries of the elected officers of the county set forth in the table of annual salaries contained in subsection 2 of NRS **245.043**, as amended by section 1 of this act:

- 1.** For Fiscal Year 2007-2008, on July 1, 2007.
- 2.** For Fiscal Year 2008-2009, on July 1, 2008.
- 3.** For Fiscal Year 2009-2010, on July 1, 2009.
- 4.** For Fiscal Year 2010-2011, on July 1, 2010."

Acts 2007, ch. 455, § 3.5, provides: "For the purposes of calculating the maximum salary that may be paid to a county commissioner pursuant to the provisions of subsection 3 of NRS **245.043**, as amended by section 1 of this act, Storey County shall be deemed to have been

categorized as a county of class 4 on January 1, 2003."

Acts 2007, ch. 455, § 4, provides: "**1.** Except as otherwise provided in subsection 3, a board of county commissioners may apply to the Committee on Local Government Finance for a waiver from the requirement to increase the annual salaries of elected officers of the county to the annual salaries set forth in the table contained in subsection 2 of NRS **245.043**, as amended by section 1 of this act, for any of Fiscal Years 2007-2008, 2008-2009, 2009-2010 or 2010-2011, if the board determines that the financial resources of the county are insufficient to pay those increased annual salaries in the applicable fiscal year. The Committee on Local Government Finance shall grant such a waiver if it finds that the financial resources of the county are insufficient to pay those increased annual salaries in the applicable fiscal year.

2. A board of county commissioners that has been granted a waiver for a fiscal year as described in subsection 1 may apply to the Committee on Local Government Finance for an additional waiver for the next consecutive fiscal year if the board determines that the financial resources of the county continue to be insufficient to pay the increased annual salaries of the elected officers of the county set forth in the table contained in subsection 2 of NRS **245.043**, as amended by section 1 of this act, in that fiscal year. There is no limitation on the number of waivers for consecutive fiscal years that the board of county commissioners may be granted if the board determines that the financial resources of the county continue to be insufficient to pay the increased annual salaries of the elected officers of the county set forth in the table contained in subsection 2 of NRS **245.043**, as amended by section 1 of this act, in that fiscal year.

3. After commencing payment of the increased annual salaries of the elected officers of the county set forth in the table contained in subsection 2 of NRS **245.043**, as amended by section 1 of this act, in any fiscal year, a board of county commissioners may not apply for a waiver in any subsequent fiscal year.

4. The increased annual salaries of the elected officers of the county set forth in the table contained in subsection 2 of NRS **245.043**, as amended by section 1 of this act, must not be paid retroactively for any fiscal year for which a waiver was granted to the county pursuant to subsection 1."

Effect of amendment.

The 2007 amendment, effective July 1, 2007, inserted "for the appropriate fiscal year" in the introductory language of subsection 2; in the table of annual salaries, for each county, substituted increased amounts by fiscal year for the former single base salary amounts, and transferred Storey County from the class 5 counties to the class 4 counties; in subsection 3, substituted present subdivisions 3(a) through 3(c) for "126.65 percent"; and made related changes.

OPINIONS OF ATTORNEY GENERAL

Change of compensation during term is not constitutionally prohibited.

The Constitution does not prohibit the Legislature from changing the compensation or fees of a county officer during his term of office. AGO (5-29-1899). (Opinion under former similar statute).

"Annual salaries" defined.

The term "annual salaries" as used in this section, relating to salaries of elected county officers, does not refer to a calendar year but to each year of the officer's term, according to the time of year that the term commenced. Such officers are entitled to payment of the specified salary regardless of whether the term expires before or after the anniversary date of its commencement. AGO 177 (1-7-1975).

No additional salary.

A county commissioner serving on the board of trustees for the county hospital is not entitled to an additional salary for such service under NRS 450.130, because the salary for the county commissioner provided in this section is in full payment for all services performed. AGO 146 (9-26-1973).

Sheriff's allowance for necessary expenses as ex officio coroner.

The salary of the sheriff as set forth in this section is in full payment for all services required by law to be performed, and a sheriff who is ex officio coroner, as provided in NRS 259.020 is not entitled to additional compensation for his duties as a coroner; he is, however, entitled to allowances for travel and subsistence expenses necessarily incurred in the performance of his duties as coroner as provided in NRS 259.030. AGO 79-20 (10-2-1979).

Deposit of fees authorized by federal statute.

Fees received by the clerk of the district court in naturalization cases must be deposited in the county treasury if the clerk's salary is declared to be compensation in full for all services rendered; such clerk has no right to retain the fee merely because it is authorized by a federal rather than a state statute. AGO 287 (7-2-1957). (Opinion under former similar statute).

Research References and Practice Aids

Constitution.

As to provision for compensation by county, see Const., Art. 17, § 21.

Cross references.

As to unlawful salary division by officer, see NRS 197.060.

As to compensation of deceased employees, see NRS 281.155.

As to deferred compensation program, see NRS 287.381 to 287.480.

As to unemployment compensation, see NRS Chapter 612.

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 **RELX Group**™

| Class | County | District Attorney | County Sheriff | County Clerk | County Assessor | County Recorder |
|-------|--------|-------------------|----------------|--------------|-----------------|-----------------|
| 1 | Clark | | | | | |

| | | | | | |
|--------------|-----------|-----------|-----------|-----------|-----------|
| FY 2015-2016 | \$187,563 | \$161,692 | \$109,757 | \$109,757 | \$109,757 |
| FY 2016-2017 | 193,190 | 166,543 | 113,050 | 113,050 | 113,050 |
| FY 2017-2018 | 198,986 | 171,540 | 116,441 | 116,441 | 116,441 |
| FY 2018-2019 | 204,955 | 176,685 | 119,934 | 119,934 | 119,934 |
| 2 | Washoe | | | | |

2 Washoe

| | | | | | |
|--------------|-------------|---------|---------|---------|---------|
| FY 2015-2016 | 165,573 | 133,234 | 100,610 | 100,610 | 100,610 |
| FY 2016-2017 | 170,540 | 137,231 | 103,629 | 103,629 | 103,629 |
| FY 2017-2018 | 175,656 | 141,348 | 106,738 | 106,738 | 106,738 |
| FY 2018-2019 | 180,926 | 145,588 | 109,940 | 109,940 | 109,940 |
| 3 | Carson City | | | | |

3 Carson City

| | | | | | |
|---------------------|---------|---------|--------|--------|--------|
| FY 2015-2016 | 118,872 | 98,567 | 78,293 | 78,293 | 78,293 |
| FY 2016-2017 | 122,438 | 101,524 | 80,642 | 80,642 | 80,642 |
| FY 2017-2018 | 126,112 | 104,570 | 83,061 | 83,061 | 83,061 |
| FY 2018-2019 | 129,895 | 107,707 | 85,553 | 85,553 | 85,553 |

Churchill

| | | | | | |
|---------------------|---------|---------|--------|--------|--------|
| FY 2015-2016 | 118,872 | 98,567 | 78,293 | 78,293 | 78,293 |
| FY 2016-2017 | 122,438 | 101,524 | 80,642 | 80,642 | 80,642 |
| FY 2017-2018 | 126,112 | 104,570 | 83,061 | 83,061 | 83,061 |
| FY 2018-2019 | 129,895 | 107,707 | 85,553 | 85,553 | 85,553 |

Douglas

| | | | | | |
|--------------|---------|---------|--------|--------|--------|
| FY 2015-2016 | 118,872 | 98,567 | 78,293 | 78,293 | 78,293 |
| FY 2016-2017 | 122,438 | 101,524 | 80,642 | 80,642 | 80,642 |
| FY 2017-2018 | 126,112 | 104,570 | 83,061 | 83,061 | 83,061 |
| FY 2018-2019 | 129,895 | 107,707 | 85,553 | 85,553 | 85,553 |
| Elko | | | | | |

Elko

| | | | | | |
|---------------------|---------|---------|--------|--------|--------|
| FY 2015-2016 | 118,872 | 98,567 | 78,293 | 78,293 | 78,293 |
| FY 2016-2017 | 122,438 | 101,524 | 80,642 | 80,642 | 80,642 |
| FY 2017-2018 | 126,112 | 104,570 | 83,061 | 83,061 | 83,061 |

| | | | | | |
|--------------|---------|---------|--------|--------|--------|
| FY 2018-2019 | 129,895 | 107,707 | 85,553 | 85,553 | 85,553 |
|--------------|---------|---------|--------|--------|--------|

| | | | | | |
|--------------|---------|---------|--------|--------|--------|
| FY 2015-2016 | 118,872 | 98,567 | 78,293 | 78,293 | 78,293 |
| FY 2016-2017 | 122,438 | 101,524 | 80,642 | 80,642 | 80,642 |
| FY 2017-2018 | 126,112 | 104,570 | 83,061 | 83,061 | 83,061 |
| FY 2018-2019 | 129,895 | 107,707 | 85,553 | 85,553 | 85,553 |

Lyon

| | | | | | |
|--------------|---------|---------|--------|--------|--------|
| FY 2015-2016 | 118,872 | 98,567 | 78,293 | 78,293 | 78,293 |
| FY 2016-2017 | 122,438 | 101,524 | 80,642 | 80,642 | 80,642 |
| FY 2017-2018 | 126,112 | 104,570 | 83,061 | 83,061 | 83,061 |
| FY 2018-2019 | 129,895 | 107,707 | 85,553 | 85,553 | 85,553 |

Nye

| | | | | | |
|--------------|---------|---------|--------|--------|--------|
| FY 2015-2016 | 118,872 | 98,567 | 78,293 | 78,293 | 78,293 |
| FY 2016-2017 | 122,438 | 101,524 | 80,642 | 80,642 | 80,642 |
| FY 2017-2018 | 126,112 | 104,570 | 83,061 | 83,061 | 83,061 |
| FY 2018-2019 | 129,895 | 107,707 | 85,553 | 85,553 | 85,553 |

4 Lander

| | | | | | |
|--------------|-----------|----------|----------|----------|----------|
| FY 2015-2016 | \$112,268 | \$88,711 | \$65,305 | \$65,305 | \$65,305 |
| FY 2016-2017 | 115,636 | 91,372 | 67,264 | 67,264 | 67,264 |
| FY 2017-2018 | 119,105 | 94,113 | 69,282 | 69,282 | 69,282 |
| FY 2018-2019 | 122,678 | 96,937 | 71,361 | 71,361 | 71,361 |

Storey

| | | | | | |
|--------------|---------|--------|--------|--------|--------|
| FY 2015-2016 | 112,268 | 88,711 | 65,305 | 65,305 | 65,305 |
| FY 2016-2017 | 115,636 | 91,372 | 67,264 | 67,264 | 67,264 |
| FY 2017-2018 | 119,105 | 94,113 | 69,282 | 69,282 | 69,282 |
| FY 2018-2019 | 122,678 | 96,937 | 71,361 | 71,361 | 71,361 |

White Pine

| | | | | | |
|--------------|---------|--------|--------|--------|--------|
| FY 2015-2016 | 112,268 | 88,711 | 65,305 | 65,305 | 65,305 |
| FY 2016-2017 | 115,636 | 91,372 | 67,264 | 67,264 | 67,264 |
| FY 2017-2018 | 119,105 | 94,113 | 69,282 | 69,282 | 69,282 |
| FY 2018-2019 | 122,678 | 96,937 | 71,361 | 71,361 | 71,361 |

5 Eureka

| | | | | | |
|--------------|---------|--------|--------|--------|--------|
| FY 2015-2016 | 99,060 | 70,968 | 58,537 | 58,537 | 58,537 |
| FY 2016-2017 | 102,033 | 73,097 | 60,293 | 60,293 | 60,293 |
| FY 2017-2018 | 105,093 | 75,290 | 62,102 | 62,102 | 62,102 |
| FY 2018-2019 | 108,246 | 77,549 | 63,965 | 63,965 | 63,965 |

Lincoln

| | | | | | |
|--------------|---------|--------|--------|--------|--------|
| FY 2015-2016 | 99,060 | 70,968 | 58,537 | 58,537 | 58,537 |
| FY 2016-2017 | 102,033 | 73,097 | 60,293 | 60,293 | 60,293 |
| FY 2017-2018 | 105,093 | 75,290 | 62,102 | 62,102 | 62,102 |
| FY 2018-2019 | 108,246 | 77,549 | 63,965 | 63,965 | 63,965 |

Mineral

| | | | | | |
|--------------|---------|--------|--------|--------|--------|
| FY 2015-2016 | 99,060 | 70,968 | 58,537 | 58,537 | 58,537 |
| FY 2016-2017 | 102,033 | 73,097 | 60,293 | 60,293 | 60,293 |
| FY 2017-2018 | 105,093 | 75,290 | 62,102 | 62,102 | 62,102 |
| FY 2018-2019 | 108,246 | 77,549 | 63,965 | 63,965 | 63,965 |

Pershing

| | | | | | |
|--------------|---------|--------|--------|--------|--------|
| FY 2015-2016 | 99,060 | 70,968 | 58,537 | 58,537 | 58,537 |
| FY 2016-2017 | 102,033 | 73,097 | 60,293 | 60,293 | 60,293 |
| FY 2017-2018 | 105,093 | 75,290 | 62,102 | 62,102 | 62,102 |
| FY 2018-2019 | 108,246 | 77,549 | 63,965 | 63,965 | 63,965 |

6 Esmeralda

| | | | | | |
|--------------|--------|--------|--------|--------|--------|
| FY 2015-2016 | 78,657 | 63,083 | 51,220 | 51,220 | 51,220 |
| FY 2016-2017 | 81,017 | 64,976 | 52,756 | 52,756 | 52,756 |
| FY 2017-2018 | 83,447 | 66,926 | 54,339 | 54,339 | 54,339 |
| FY 2018-2019 | 85,951 | 68,933 | 55,969 | 55,969 | 55,969 |