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**Memo To:** Mark Nelson, Chairperson, Woodbury County Board of Supervisors  
**From:** Woodbury County Compensation Board  
**Date:** February 18, 2026  
**Re:** Recommended Compensation Schedule for Elected Officials

The Woodbury County Compensation Board convened at 5:30 p.m. on February 12, 2026, to discuss the compensation schedule for elected officials in FY 26-27. The Board unanimously recommends that the salary of each elected official be increased as follows:

Treasurer: 4.5%  
Auditor: 4.5%  
Sheriff: 7%  
County Attorney: 6.5%  
Supervisors: 4%, plus a \$7,000 stipend for the Chairperson

In accordance with Iowa Code § 331.907(1), the following is a summary of the rationale for the Board's recommendations:

The Board reviewed an updated Salary Survey Report produced by ISAC, which included the current salary for every elected official in each county across Iowa. Each of the Board members provided comparator information as it relates to each elected office in Woodbury County. The Board discussed the updated cost-of-living adjustment generated by the Bureau of Labor Statistics.

As it relates to the specific recommendations for each elected office in Woodbury County, the Treasurer's representative shared the attached Comparative Analysis and Benchmarking Report (Attachment 1). As you can see, the data collected is from both Iowa and neighboring states.

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The Auditor's representative pointed out that the pay for Auditors and Treasurers across the State is extremely similar. All but two counties have the same salaries—this data is backed up by the ISAC Salary Survey Report. Although the Woodbury County salaries for these offices are very close, Woodbury County is one of the two counties where there is a difference.

The Sheriff's representative provided the Board with the attached FY27 Sheriff Comparables (Attachment 2) and Attorney General Opinion No. 2026-2-1 (Attachment 3). The primary discussion at the meeting focused on the salary of city police chiefs in cities with populations similar to the population of the county in which they are located. It was also pointed out during the meeting that Woodbury County has the second largest jail in Iowa, which the Sheriff is responsible for.

The County Attorney's representative provided the Board with several printouts supporting an increase in salary, one of which is attached here (Attachment 4). The attachment shows the salary for elected prosecutors in neighboring states. Further comparables discussed included similarly situated County Attorney salaries in Iowa, the United States Attorney's salary, and a comparative salary for an attorney leading an office of 18 attorneys in the private sector.

Finally, as it relates to the Board of Supervisors, their representative pointed out that Woodbury County ranks 7<sup>th</sup> in terms of population, but our Board of Supervisors ranks 41<sup>st</sup> in pay. This disparity increased since last year. It was also mentioned that the Board of Supervisors is similar to a management group in the private sector. It was pointed out that a higher increase would be reasonable considering the wide gap in pay when comparing the pay to similarly situated Counties. A stipend was recommended for the Chairperson due to the additional responsibilities and time dedicated to this role.

Please let us know if you have any questions. Thank you.

**Klass Law Firm, LLP**

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# FY 27 Salary Recommendations for Woodbury County Treasurer

Comparative Analysis and Benchmarking Report

## Executive Summary

This report presents salary recommendations for the Woodbury County Treasurer for Fiscal Year 2027 (July 1, 2026 – June 30, 2027). The analysis benchmarks the current FY 26 salary of \$113,830 against comparable county treasurers in Iowa and neighboring states, as well as private sector positions with similar financial oversight and organizational scope. Key findings indicate that the current salary is competitive within the Iowa public sector but may lag behind similar roles in neighboring states and the private sector. Recommendations are provided based on comprehensive data and established compensation practices.

## Background

### Role Overview

The Woodbury County Treasurer is an elected official responsible for overseeing the county's treasury operations, managing an annual revenue stream between \$150 million and \$200 million, supervising 19 direct reports, and serving within a county government of approximately 400 employees. This role requires a high degree of financial acumen, leadership, and public accountability.

### Current Salary

The current salary for the Woodbury County Treasurer for FY 26 is \$113,830.

### FY 27 Period Definition

Fiscal Year 2027 covers the period from July 1, 2026, to June 30, 2027.

# Public Sector Comparison

## Iowa County Treasurers

To establish a relevant comparison, we reviewed the salaries of county treasurers in Iowa counties with populations similar to Woodbury County (approximately 100,000 to 150,000 residents). According to the Iowa State Association of Counties (ISAC) 2025 Salary Survey, treasurers in counties such as Black Hawk, Linn, and Scott receive salaries ranging from \$106,000 to \$121,000. For example:

- Story County (pop. ~98,500): \$118,367
- Dubuque County (pop. ~99,200): \$106,228
- Dallas County (pop. ~115,000): \$127,856
- Black Hawk County (pop. ~131,000): \$114,000
- Scott County (pop. ~174,000): \$119,800 (noting higher population)
- Linn County (pop. ~230,000): \$121,500 (noting higher population)

Woodbury County's current salary of \$113,830 is aligned with counties of comparable size, though slightly below larger peer counties.

## Neighboring States: Comparable Counties

For broader context, we examined county treasurer (or equivalent) salaries in nearby states, focusing on counties in Nebraska, South Dakota, Minnesota and Illinois with similar populations:

- Pennington County, SD (pop. ~117,000): \$131,924
- Olmsted County, MN (pop. ~162,000): \$127,800
- McLean County, IL (pop. ~170,954): \$119,300
- Sarpy County, NE: \$124,000 (pop. ~200,000): \$124,000
- Minnehaha County, SD (pop. ~202,000): \$127,500

Counties in neighboring states with populations closer to Woodbury range from \$119,000 to \$131,000. Notably, higher salaries are observed in counties with larger populations and broader responsibilities.

## Analysis

The Woodbury County Treasurer's salary is consistent with Iowa counties of similar size. In neighboring states, comparable roles in larger counties command salaries up to \$127,500, suggesting a potential upward adjustment to remain competitive, especially in recruitment and retention.

# Private Sector Benchmarking

## Comparable Roles and Responsibilities

To benchmark against the private sector, we identified positions such as Corporate Treasurer, Director of Finance, and Finance Manager in organizations with annual revenues of \$150M–\$200M, 19 direct reports, and approximately 400 employees.

## Salary Data

- Corporate Treasurer (Midwest, \$150M–\$200M revenue, 400 employees): \$145,000–\$185,000 base salary (Mercer 2024 Total Remuneration Survey)
- Director of Finance: \$135,000–\$170,000 base salary (Robert Half 2025 Salary Guide)
- Finance Manager: \$110,000–\$145,000 base salary (Salary.com, 2025 data)

Including incentive compensation, total cash compensation in the private sector could exceed \$200,000 for top finance leaders in organizations of this size.

## Analysis

The private sector offers significantly higher compensation for similar roles, with base salaries for comparable positions ranging from \$135,000 to \$185,000. While public sector roles do not typically match private sector compensation, this gap underscores the importance of competitive public salaries for attraction and retention of qualified candidates.

## Recommendations

### Proposed FY 27 Salary

Based on the analysis, we recommend an FY 27 salary for the Woodbury County Treasurer in the range of \$118,000 to \$122,000. This range:

- Keeps Woodbury County competitive with Iowa peers and neighboring states' counties of similar population size and responsibility.
- Recognizes the significant gap with private sector compensation, while maintaining public sector budget constraints and equity.
- Represents a 3.7% to 7.2% increase over the current FY 26 salary, consistent with recent public sector wage adjustments and inflation trends.

## Rationale and Adjustment Factors

- Maintains alignment with county governments of similar size and complexity.
- Addresses retention and recruitment challenges by reflecting market trends.
- Considers public sector fiscal constraints and equity among elected officials.

## Reference Information

### Data Sources

- Iowa State Association of Counties (ISAC) 2025 Salary Survey
- County government official salary databases for Nebraska, South Dakota, and Minnesota (2024–2025)
- Mercer 2024 Total Remuneration Survey
- Robert Half 2025 Salary Guide
- Salary.com 2025 Finance Manager/Director data

### Methodology

Salary data were compiled from publicly available county compensation surveys and leading private sector compensation benchmarks for the Midwest region. Population and organizational size were used to identify relevant comparators. All figures reflect base salary and, where applicable, total cash compensation ranges.

**FY27 Sheriff Comparables**

**Woodbury County Sheriff FY26 Salary = \$178,110.51**

5% for FY27= \$187,016.03

6% for FY27= \$188,797.14

7% for FY27= \$190,578.24

8% for FY27= \$192,359.35

9% for FY27= \$194,140.45

Police Chiefs FY26 comparables

Sioux City Police Chief = \$179,966.80

Cedar Rapids Police Chief = \$191,422.40

Davenport Police Chief = \$178,511.30

West Des Moines Police Chief = \$212,047.00

Ankeny Police Chief = \$185,284.00

**Avg of five = \$189,446 increase 3% for FY27 = \$195,129.38**

Sheriffs FY26 comparables (Counties w/ pop. rank 2-7 in order, not including Woodbury)

Linn County Sheriff (Jail is smaller than Woodbury Jail) = \$204,601

Scott County Sheriff = \$170,551

Johnson County Sheriff = \$208,029

Black Hawk County Sheriff = \$166,033

Dallas County Sheriff = \$194,342.00

Story County Sheriff = \$186,512.00

**Avg of six = \$188,344.66 increase 3% for FY27 = \$193,995.00**

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OFFICE OF THE ATTORNEY GENERAL

COUNTIES; COUNTY COMPENSATION BOARD, COUNTY BOARD OF SUPERVISORS;  
The annual salary for county sheriffs must be set within a salary schedule based on specific comparators within state and municipal government. Iowa Code §§ 331.212, 331.222, 331.905 to 331.907 (2026). (Bird to Wells and Wilson, 2/9/2026) Opinion No. 2026-2-1

February 9, 2026

Michael T. Wells  
Ringgold County Attorney  
109 West Madison Street  
Suite 304  
Mount Ayr, IA 50854

Alan Wilson  
Wayne County Attorney  
107 West Jackson Street  
Corydon, IA 50060

**Re: County Sheriff Salaries**

Dear County Attorneys Wells and Wilson:

You have requested a formal Attorney General Opinion from this office regarding the statutory framework for setting the annual salary of a county sheriff by a county board of supervisors under Iowa Code chapter 331.

The legal question submitted relates to your duties as county attorneys and involves a question of law. Accordingly, this formal opinion is issued pursuant to Iowa Code section 13.2(1)(e). *See also* Iowa Admin. Code r. 61-1.5.

The Iowa Supreme Court recognized in *Norland v. Worth County Compensation Bd.*, 323 N.W.2d 251, 253 (Iowa 1982) that:

The apparent purpose of [] [the compensation board statute], like all prevailing wage statutes, is to ensure that public officers who perform services substantially similar to those performed in other public offices and private industry receive substantially equivalent wages." *Melendres v. Los Angeles*, 30 Cal.App.3d 718, 728, 115 Cal.Rptr. 409, 416 (1974); *see also* C. Rhyne, *The Law of Local*

Attachment 3

*Government Operations* § 13.25, at 252 (1980). The determination of a prevailing wage is not, however, an exact science and there is more than one reasonable way of determining such a wage. *Gottlieb v. Department of W. and P. of Los Angeles*, 63 Cal.App.3d 202, 208, 133 Cal.Rptr. 614, 617 (1976).

In *Norland*, the Iowa Supreme Court recognized that an earlier version of the county compensation board statute—section 340A.6—required substantial compliance by a county compensation board. *Id.* The earlier version of the statute required that the board “review the compensation paid for comparable offices in other counties of the state, other states, private enterprise, and the federal government.” *Id.* at 252.

Since *Norland*, the county compensation statute, as it relates to sheriffs, has been amended in significant ways. In 2021 and 2024 the Legislature enacted legislation, approved by the Governor, which amended Iowa Code chapter 331 (the current chapter in Iowa Code that addresses county official compensation). Those amendments altered the manner and method for setting the annual compensation for county sheriffs in Iowa.

In 2021, the Legislature enacted the “Back the Blue” law—Senate File 342—which amended Iowa Code section 331.907. In relevant part, Senate File 342—Division XIII—removed the discretion that county compensation boards had in “considering” the salaries for comparable professions and mandated that certain, specific, comparable professional salaries be *used* to set the annual compensation for county sheriffs.

In *Norland*, determining the prevailing wage was not “an exact science” because there was “more than one reasonable way” of doing so. But now, the Legislature has mandated the process. So unlike *Norland*, where the Iowa Supreme Court found substantial compliance possible even when the salaries of federal counterparts were not considered, here, the change in the law now goes beyond considering a comparable salary of certain professions but mandating that the comparable salaries be used to set the salary for a county sheriff. The distinction between *considering* the use of those salaries to *requiring* that they be used is significant.

The Legislature removed the discretionary language—*considering*—from a county compensation board’s process of setting the salary and, instead, mandated that the county compensation board set the compensation so that it is comparable to other salaries of similar positions in municipal and state government. The sentence, in its entirety, now reads:

In setting the salary of the county sheriff, the county compensation ***board shall set the sheriff’s salary so that it is comparable to salaries paid to*** professional law enforcement administrators and command officers of the state patrol, the division of criminal investigation of the department of public safety, and city police chiefs employed by cities of similar population to the population of the county.

Iowa Code § 331.907(1) (emphasis added). The Legislature clarified that “[t]he annual compensation of the . . . sheriff . . . shall be determined as provided in this section.” *Id.* The salary comparison mandate in section 331.907(1) excludes reference to other county sheriffs, which evidences a legislative intent to reduce the wage gap between county sheriffs and other

professional law enforcement administrators and command officers in municipal and state government. Salary surveys reported by the Iowa State Association of Counties reflect, anecdotally, that following enactment of the Back the Blue law the average salary of a county sheriff increased 44% (\$87,019.77 to \$125,305.85) from state fiscal year 2020 to state fiscal year 2026.<sup>1</sup> That increase suggests an appreciable number of counties have altered the annual compensation of county sheriffs in a manner that resulted in an increase in their compensation.

Although county compensation boards are required to set the annual compensation for county sheriffs in a manner that is comparable to similar positions within municipal and state government, they also must *review* like professions in other counties, including county sheriffs, other states, private enterprises, and the federal government. *See, e.g.*, Iowa Code § 331.907(1) (the county compensation board shall review annually “the compensation paid to comparable officers in other counties of this state, other states, private enterprise, and the federal government.”). That review component to the compensation statute—related to additional professions that shall be considered—is similar to *Norland*’s substantial compliance.

Accordingly, there are two prongs to section 331.907(1) in setting the salary of a county sheriff. *First*, the county compensation board shall “review the compensation paid to comparable officers in other counties of this state, other states, private enterprise, and the federal government.” *Id.* *Second*, the compensation board “shall set the sheriff’s salary so that it is comparable to salaries paid to professional law enforcement administrators and command officers of the state patrol, the division of criminal investigation of the department of public safety, and city police chiefs employed by cities of similar population to the population of the county.” *Id.* Those two prongs must be satisfied in setting the annual compensation for a county sheriff.

Once the annual compensation for a county sheriff is established, “[t]he county compensation board shall prepare a compensation schedule” for the succeeding fiscal year. *Id.* Further, a “county compensation board shall provide documentation to the board of supervisors that demonstrates how the county compensation board determined the recommended compensation schedule, including by providing the applicable compensation information for comparable officers.” *Id.* Once received, “[t]he board of supervisors shall review the recommended compensation schedule for the elected county officers and determine the final compensation schedule.” Iowa Code § 331.907(2).

The statute at issue here provides the board of supervisors with particularized substantive standards that limit their discretion in setting the salary of a county sheriff. *Compare Godfrey v. State*, 962 N.W.2d 84, 114-115 (Iowa 2021) (statute provided governor “unfettered discretion” to establish a salary within a range where it did not “identify any criteria for setting a particular salary” nor did it “require an increase” nor “prohibit a decrease” in salary). “In determining the final compensation schedule for the elected county officers, the board of supervisors may set compensation at less than the compensation provided in the current compensation schedule if the position is reduced to part-time under the recommended compensation schedule.” *Id.* Stated differently, if the position of county sheriff is full-time, then the law does not authorize the board of supervisors to set compensation at less than the compensation provided in the current compensation schedule. *See Roberts v. Roberts*, 6. N.W.3d 730, 738 (Iowa 2024) (A statute’s meaning “is expressed by

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<sup>1</sup> County sheriff fiscal year salary surveys are located at <https://ss.iowacounties.org/>.

omission as well as by inclusion.”). That section does not allow for downward deviation from the compensation schedule.

In searching for the legislative intent of a statute, “we are obliged to interpret the state law in such a manner as to render it harmonious with the ordinance,” subject to the rules of statutory interpretation. *City of Des Moines v. Gruen*, 457 N.W.2d 340, 342 (Iowa 1990). Statutory rules of construction explain that the court, in ascertaining legislative intent, may consider the object sought to be attained by the legislature in enacting the statute and the legislative history of the statute. See Iowa Code § 4.6(1), (3); see also *Hines v. Illinois Cent. Gulf R.R.*, 330 N.W.2d 284, 289 (Iowa 1983) (“In construing statutes it is our duty to determine legislative intent; the wisdom of the legislation is not our concern.”).

Here, the clear, plain, and unambiguous language in Iowa Code section 331.907(1) requires the county compensation boards to “set the sheriff’s salary so that it is comparable to salaries paid to professional law enforcement administrators and command officers” and, accordingly, the board of supervisors cannot set the annual salary of a county sheriff at an amount less than the comparable range unless the position is part-time.

Another change to how sheriff’s salaries are set occurred during the 90th General Assembly. In 2024, a tax omnibus bill—Senate File 2442—was enacted. Senate File 2442 abolished the county compensation boards but allowed counties to reestablish them if they wanted to use them. See, e.g., Iowa Code § 331.212(2)(i).

Further, Senate File 2442, in part, amended Iowa Code section 331.322(6) to require the board of county supervisors to “[a]nnually prepare and review the compensation schedule, or review the final compensation schedule of the county commission boards if the board of supervisors has established a county compensation board, and determine the final compensation schedule in accordance with section 331.907.” Counties may establish a compensation board; however, if a county does not, then the board of supervisors will be required to perform the duties of the compensation board.

Senate File 2442 amended Iowa Code section 331.905 to add subsection (7):

A board of supervisors may dissolve a county compensation board upon a majority vote of the members of the board of supervisors. ***If the board of supervisors has not established or has dissolved the county compensation board, the board of supervisors shall carry out the duties as the county compensation board, including as provided in section 331.907.*** Pursuant to section 331.907, in setting the salary of the county sheriff, the board of supervisors ***shall set*** the sheriff’s salary so that it is comparable to salaries paid to professional law enforcement administrators and command officers of the state patrol, the division of criminal investigation of the department of public safety, and city police chiefs employed by cities of similar population to the population of the county.

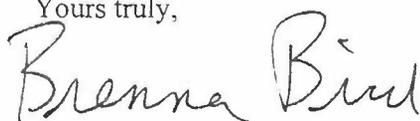
(emphasis added). Accordingly, irrespective of whether a county has established a county compensation board, the annual compensation for a county sheriff shall be comparable to the

salaries paid to professional law enforcement administrators and command officers of the state patrol, the division of criminal investigation of the department of public safety, and the city police chiefs employed by cities of similar population to the population of the county.

Further, the board of county supervisors—when there is not a county compensation board—will also be required to document the comparable salary information and only reduce the salary of a county sheriff from the comparable salary range when the position is part-time. *See Iowa Code §§ 331.905(7) and 331.907(2).*

In conclusion, the Back the Blue law requires the county board of supervisor to set the annual salary for a county sheriff, irrespective of whether the county has established a compensation board, so that the compensation is comparable to “professional law enforcement administrators and command officers of the state patrol, the division of criminal investigation of the department of public safety, and city police chiefs employed cities of similar population to the population of the county.”

Yours truly,

A handwritten signature in cursive script that reads "Brenna Bird". The signature is written in black ink and is positioned to the right of the typed name.

Brenna Bird  
Attorney General

**Comparison of Elected Prosecutors (2026 Estimates)**

State	County	Estimated Population	Elected Official Salary (2026)
Nebraska	Sarpy	~213,000	<b>\$201,367</b>
Minnesota	Wright	~148,000	<b>\$181,000</b>
Illinois	Kendall	~144,000	<b>\$178,000</b>
Illinois	Rock Island	~142,000	<b>\$178,000</b>
Wisconsin	Washington	~139,000	<b>\$162,469</b>
Wisconsin	Marathon	~138,000	<b>\$162,469</b>
Missouri	Jasper	~126,000	<b>\$154,000</b>
South Dakota	Pennington	~116,000	<b>\$144,000</b>
Nebraska	Hall	~63,000	<b>\$124,000</b>