

RESOLUTION NO. 06-01-26-36

**A RESOLUTION ESTABLISHING PAYROLL PROCEDURES
FOR THE FISCAL YEAR THAT BEGINS ON JULY 1, 2026,
AND ENDS ON JUNE 30, 2027**

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

WHEREAS, pursuant to *Iowa Code* section 331.907 each elected official shall be paid a salary during the fiscal year that begins on July 1, 2026, and ends on June 30, 2027, as set forth in Resolution No. 04-20-26-27; and

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

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

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

WHEREAS, in order to comply with payroll auditing standards and to bring consistency to the overall payroll process, the Chickasaw County Board of Supervisors desires to establish formal payroll procedures for the fiscal year that begins on July 1, 2026, and ends on June 30, 2027.

NOW, THEREFORE, BE IT RESOLVED that effective immediately the Chickasaw County Board of Supervisors establishes the following formal payroll procedures for the fiscal year that begins on July 1, 2026, and ends on June 30, 2027, and directs the Chickasaw County Auditor to administer and comply with the same:

- A. The schedule of payroll periods and pay dates for ***ELECTED OFFICIALS*** is as follows (based upon 261 “working days” [Monday-Friday, including holidays]):

<u>Start Date</u>	<u>End Date</u>	<u>Pay Date</u>
07/01/26	07/10/26	07/10/26
07/13/26	07/24/26	07/24/26
07/27/26	08/07/26	08/07/26
08/10/26	08/21/26	08/21/26
08/24/26	09/04/26	09/04/26
09/07/26	09/18/26	09/18/26

09/21/26	10/02/26	10/02/26
10/05/26	10/16/26	10/16/26
10/19/26	10/30/26	10/30/26
11/02/26	11/13/26	11/13/26
11/16/26	11/27/26	11/27/26
11/30/26	12/11/26	12/11/26
12/14/26	12/25/26	12/25/26
12/28/26	01/08/27	01/08/27
01/11/27	01/22/27	01/22/27
01/25/27	02/05/27	02/05/27
02/08/27	02/19/27	02/19/27
02/22/27	03/05/27	03/05/27
03/08/27	03/19/27	03/19/27
03/22/27	04/02/27	04/02/27
04/05/27	04/16/27	04/16/27
04/19/27	04/30/27	04/30/27
05/03/27	05/14/27	05/14/27
05/17/27	05/28/27	05/28/27
05/31/27	06/11/27	06/11/27
06/14/27	06/25/27	06/25/27

- B. If an elected official leaves office prior to June 30, 2027, the elected official shall be paid a pro rata portion of their salary for every “working day” the elected official actually held office using the following formula: payment per “working day” = salary ÷ 261 “working days.” For example, if an elected official left office after 01/01/27, the elected official would be paid on 01/08/27 for five “working days” (12/28/26-01/01/27).
- C. If a new elected official takes office by virtue of appointment or an election before June 30, 2027, the new elected official shall be paid a pro rata portion of their salary for every “working day” the elected official actually holds office using the same formula and beginning on the first “working day” the elected official holds office. For example, if a new elected official takes office on 01/02/27, the elected official would be paid on 01/08/27 for five “working days” (01/04/27-01/08/27).
- D. These procedures assure (1) an elected official is not paid in advance, but only paid for the actual time the elected official holds office; (2) the elected official will be paid their entire salary during the fiscal year that begins on July 1, 2026, and ends on June 30, 2027; and (3) the budgeted amount for the salary of each elected official within each department is sufficient to cover a situation where a new elected official immediately replaces a departing elected official.

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

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

F. The Land Use Administrator shall be paid a salary of \$8,275.02 during the fiscal year that begins on July 1, 2026, and ends on June 30, 2027; said salary shall be paid pursuant to the same schedule and rules that apply to elected officials.

G. The Safety Coordinator shall be paid a salary of \$2,142.40 during the fiscal year that begins on July 1, 2026, and ends on June 30, 2027; said salary shall be paid pursuant to the same schedule and rules that apply to elected officials.


H. The Chickasaw County Auditor shall pay persons working in the following departments as follows:

i. Assessor.


a. The Assessor shall be paid pursuant to the same schedule and rules that apply to elected officials.


- b. All other persons working in this department shall be paid pursuant to the same schedule and rules that apply to non-elected officials.
- ii. Conservation. All persons working in this department shall be paid pursuant to the same schedule and rules that apply to non-elected officials.
- iii. Emergency Management. All persons working in this department shall be paid pursuant to the same schedule and rules that apply to non-elected officials.
- iv. Public Health. All persons working in this department shall be paid pursuant to the same schedule and rules that apply to non-elected officials.
- v. Veterans' Affairs. All persons working in this department shall be paid pursuant to the same schedule and rules that apply to non-elected officials.
- vi. Emergency Medical Services.
 - a. The Director shall be paid pursuant to the same schedule and rules that apply to elected officials.
 - b. All other persons working in this department shall be paid pursuant to the same schedule and rules that apply to non-elected officials.

HEREBY RESOLVED by the Chickasaw County Board of Supervisors this 1st day of June, 2026.


 Yes / No
Jacob Hackman, Chair

 Yes / No
Scott Cerwinske, Vice Chair

 Yes / No
Steven Breitbach

 Yes / No
Travis Suckow

 Yes / No
Issac Carter


ATTEST: Sheila Shekleton, Auditor