

# County Supervisors' Salary Realignment Overview

Senate Bill 2719

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# Order of Discussion

- Section breakdown of Senate Bill 2719
- Understanding the flexibility within the law
- Options to consider when accepting the pay increase in the county minutes

# Senate Bill 2719 Section Breakdown

The annual salary of each member of the board of supervisors shall be based upon the total assessed valuation of his respective county for the preceding taxable year in the following categories and \* \* \* shall be approved by the board of supervisors up to the following amounts, except as otherwise provided under subsection (2) of this section:

## Sub-section - 1

(a) For counties having a total assessed valuation of less than Thirty Million Dollars (\$30,000,000.00), a salary \* \* \* ~~of Twenty-nine Thousand Eight Hundred Seventy Dollars (\$29,870.00)~~ not to exceed Thirty-three Thousand Five Hundred Dollars (\$33,500.00);

(b) For counties having a total assessed valuation of at least Thirty Million Dollars (\$30,000,000.00), but less than 28 Fifty Million Dollars (\$50,000,000.00), a salary \* \* \* ~~of Thirty-three Thousand Two Hundred Sixty-nine Dollars (\$33,269.00)~~ not to exceed Thirty-seven Thousand Five Hundred Dollars (\$37,500.00);

(c) For counties having a total assessed valuation of at least Fifty Million Dollars (\$50,000,000.00), but less than Seventy-five Million Dollars (\$75,000,000.00), a salary \* \* \* ~~of Thirty-four Thousand Seven Hundred Eleven Dollars (\$34,711.00)~~ not to exceed Forty Thousand Five Hundred Dollars (\$40,500.00);

(d) For counties having a total assessed valuation of at least Seventy-five Million Dollars (\$75,000,000.00), but less than One Hundred Twenty-five Million Dollars (\$125,000,000.00), a salary \* \* \* ~~of Thirty-five Thousand Seven Hundred Forty-one Dollars (\$35,741.00)~~ not to exceed Forty-one Thousand Five Hundred Dollars (\$41,500.00);

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## Subsection - 1

(e) For counties having a total assessed valuation of at least One Hundred Twenty-five Million Dollars (\$125,000,000.00), but less than Three Hundred Million Dollars (\$300,000,000.00), a salary \* \* \* ~~of Forty-one Thousand Six Hundred Twelve Dollars (\$41,612.00)~~ not to exceed Forty-five Thousand Dollars (\$45,000.00);

(f) For counties having a total assessed valuation of at least Three Hundred Million Dollars (\$300,000,000.00), but less than One Billion Dollars (\$1,000,000,000.00), a salary \* \* \* ~~of Forty-six Thousand Forty-one Dollars (\$46,041.00)~~ not to exceed Fifty Thousand Dollars (\$50,000.00);

(g) For counties having a total assessed valuation of One Billion Dollars (\$1,000,000,000.00), but less than Two Billion Dollars (\$2,000,000,000.00), a salary \* \* \* ~~of Forty-seven Thousand Seventy-one Dollars (\$47,071.00)~~ not to exceed Fifty-two Thousand Dollars (\$52,000.00);

(h) For counties having a total assessed valuation of Two Billion Dollars (\$2,000,000,000.00) or more, a salary \* \* \* ~~of Forty-eight Thousand One Hundred One Dollars (\$48,101.00)~~ not to exceed Fifty-four Thousand Dollars (\$54,000.00).

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## Sub-section - 2

(2) From and after January 1, 2024, the salary of the members of the boards of supervisors may be increased by an amount not to exceed Two Thousand Dollars (\$2,000.00) over the amounts set under subsection (1) of this section, and from and after January 1, 2028, the salary of the members of the boards of supervisors may be increased by an amount not to exceed Four Thousand Dollars (\$4,000.00) over the amounts set under subsection (1) of this section. If the board of supervisors approves a salary increase under this subsection effective during any fiscal year, then the members of that board of supervisors are not eligible for any additional salary increases for that fiscal year. The salary of the members of the board of supervisors shall not be increased under this subsection in the last year of the supervisors' term.

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## Sub-section - 2

(5) No state revenue shall be used to pay any salary increase authorized under this section.

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## Sub-section - 2

(3) The annual salary established for the members of the board of supervisors shall not be reduced as a result of a reduction in total assessed valuation.

(4) The salary of the members of the board of supervisors shall not be increased under this section until the board of supervisors shall have passed a resolution stating the amount of the increase and spread it on its minutes.

# Senate Bill 2719 Section Breakdown

## SECTION 2

This act shall take effect and be in forced from and after July 1, 2022.



# Salary Acceptance Flexibility

The salary increase under “subsection (1)” of this act are **NOT PROHIBITED** from being taken in the last year of supervisors’ term. However, any increase must be kept within the approved budget pursuant to Mississippi Code 19-11-15, and subject to budget revisions made pursuant to Mississippi Code 19-11-19.

# Key Points to Consider When Accepting Salary Increases in the County Minutes

- The increase are established as “not to exceed” amounts, meaning the board is not required to approve the entire available amounts. The increase may be taken in whole or in part at any time on or after the specified dates. (*i.e.*, it is not a “use it or lose it”)
- Before any salary increase can be taken, the board must first adopt a resolution stating the amount of the increase and spread it on its minutes. The following are considerations when drafting the resolution:
  - \* Since all increases are discretionary, the resolution should not suggest that the increase is mandatory.
  - \* The resolution should state the current salary amount and the salary amount after the increases.
  - \* Include a finding stating the total assessed valuation of the county for the preceding taxable year

Questions?